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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1594	Press Mis.
465-467	
Dated 17 - 5.	1866.

Not to be folded or roughly handled

17th May 1866.

Read the following papers:—

No. 465. From the Superintending Engineer, 3rd Division, to the Secretary to Government, Department Public Works, dated Camp Ramandroog, Hospet Taluq, 28th March 1866, No. 245.

To be returned.

1. I have the honor to forward an original letter with three enclosures from the Acting Assistant Engineer in charge of Military Buildings Range, and request the permission of Government to writing off to "profit and loss" the sum of Rupees 16,342 on account of wood: this is the balance for wood purchased in 1860 to 1863 and which remained unaccounted for.

2. I have gone through these papers with Mr. Porter, and I think it will be found that his statements are clear, and his letter explanatory.

From the Acting Assistant Engineer, to the Superintending Engineer, 3rd Division, dated Bellary, 14th March 1866, No. 1,380.

1. I herewith beg to forward an account for the wood belonging to this Department which was purchased during the years 1860-61, 62, 63, and for which there is yet outstanding in the

Rupees 19,201-13-6.

accounts of this Range a large balance, Rupees 19,201, on the 1st instant. Account No. 1 shows receipts, expenditure and balance up to date; No. 2 shows the account as rendered by me when in charge of this Range on 1st May 1863, the state of the account on 1st October 1863 when I handed over charge to Captain Fischer, the balances at the end agree with account No. 1. No. 3 is an account of how the wood has been expended since Captain Fischer took charge in 1863. I have appended a foot-note showing sundry "certain" recoveries, and also some "probable" only, after making these deductions there will yet remain Rupees 16,342 for which there will not be a single cubic foot of wood on hand, the only way left to adjust the accounts of the Range will be to write this sum to "profit and loss" account.

2. As far as I am able to account for this great loss, I can only attribute it to the very inferior quality of the timber which has been supplied by the Mysore Forest Department. Out of the 56,844 cubic feet purchased, I worked up 36,857 cubic feet or, more properly, used logs containing that quantity, although I had the pick of the logs, such as they were, the wastage averaged 35 per cent; the logs left for Captain Fischer were many of them, nearly useless, but the wastage during the time that Officer had charge was not much more.

3. The total loss incurred on the amount expended for the wood is at the rate of 22 per cent.

4. I beg to take this opportunity of noticing that the stock of wood now on hand is just of as inferior a quality as that before purchased, and unless the rates for timber in our estimates are raised fully 25 per cent., I am afraid within the next 12 or 18 months another account will have to be forwarded with a large sum to be written off to "profit and loss." Most of the wood used in the earlier years of this account was charged at a very low rate. The estimates of later years have been continually increasing, but have not been sufficient to prevent the loss shown in these accounts.

5. The sum of 16,342 might have been considerably reduced had the 1,712 cubic feet of wood used in the two Libraries been charged to those works. I cannot give any reason why this was not done, but suppose that it was overlooked in the Range Office, Captain Fischer having left the Station and the whole Office, &c., being in a transition state it is nearly certain that no person was aware of it, until I had all the old yard issue accounts looked into; the final accounts for the two buildings appear to have been rendered in May 1863.

*Proceedings of the Madras Government, Public Works Department,
17th May 1866.*

Forwarded to the Controller of Public Works Accounts for examination and report.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Fort Saint George, Secretary to Government, P.W.D.
5th April 1866.

No. 466. From the Controller of Public Works Accounts, to the Secretary to Government, Department Public Works, dated Madras, 2nd May 1866, No. 32.

1. With reference to your Memorandum of the 5th April last, on the letter of the Superintending Engineer, 3rd Division, of the 28th March 1866, No. 245, I have the honor to submit for the information of Government the following report, premising that the delay in replying to
- 5 Bills with
5 Correspondence.
No. 3,812, dated 6th April 1866.
,, 4,018, ,, 19th do. ,,

their orders has arisen entirely from my having to make two references to Major Moberly before I could obtain the information I required to make this report complete, copies of these applications are herewith forwarded for information, and the whole of the documents transmitted to me with your Memorandum above referred to and those subsequently received from the Superintending Engineer are enclosed with a view to prevent that Officer having again to complain to Government that I had "twisted" his meaning, as he did in paragraph 5 of his letter recorded in G. O. of the 18th August 1865, No. 2,407.

2. Major Moberly's letter furnishes such a very meagre outline of this subject that I am compelled to go as far as possible into the matter, but in doing so I trust I shall not be considered as disregarding the prohibition contained in G. O. of the 22nd February 1866, No. 627.

3. Mr. Porter at first sent in a statement purporting to exhibit the condition of this timber account up to the 1st May 1863, which had been regularly kept by us all along since its purchase in 1859-60; at that time I was District Engineer of Bellary. I took charge of the Range in October 1864, and submitted the usual annual account to the Superintending Engineer, Colonel Hemery, for the year 1863-64, and left the District finally in October 1864, it appears from Mr. Porter's reply dated 24th April 1866, docket of the 11th idem, No. 1,563, from the Superintending Engineer, these annual statements have been discontinued, at all events there is nothing forthcoming to show what had been done in the matter since the closing of the account for 1863-64, beyond the mere log account, and the Superintending Engineer in submitting the papers enters into no explanations with reference to this omission.

4. Mr. Porter showed at first in his Statement No. 2 a deficit of Rupees 19,201-13-6; but from this sum the following deductions can be made on account of work executed but not properly billed; supplemental bills are herewith submitted for sanction, amounting to Rupees 4,530, for the works described in a list, A. accompanying: Recoveries Rupees 3,184, this reduces the deficit to Rupees 11,488, or about

*Proceedings of the Madras Government, Public Works Department,
17th May 1866.*

16 per cent. on the original outlay in 1859-60 of Rupees 73,802; after this lapse of time and considering that the accounts for the past two years are avowedly incomplete, I am inclined to believe the real expenditure has not been properly charged to the numerous works in progress in that station, or when charged the rates allowed in the estimates and bills have been insufficient in the past three years, whilst prices have been rising fully cent. per cent. there: I would therefore beg to recommend the sum of Rupees 13,031, shown in the revised wood account, (inclusive of irrecoverable items as per Statement No. 3,) be written off to "profit and loss," as it is quite impossible now to apportion this sum correctly amongst the numerous works which have been in hand at Bellary; and I am, moreover, of opinion that much of this apparent loss would not have appeared had the prices charged been put down according to our rates for teak, the wood used, instead of those provided in the estimates for Nuggur wood, which owing to circumstances formerly explained I was unable to secure a supply of.

5. The total quantity of timber originally received was 56,844 cubic feet, by the accounts the wastage has been 20,406 cubic feet, but some timber wrought and put up and now only billed for has to be deducted from this, as also the quantity sold to Mr. Abraham about 723 cubic feet, and about 600 cubic feet on hand, this leaves the quantity for wastage at 16,800 cubic feet, or under 30 per cent., a result I believe more favorable than that usually obtained in Madras, and which, considering the quality of timber, for in this I concur entirely with Mr. Porter's opinion, cannot be looked upon otherwise than satisfactory.

No. 467. ORDER THEREON, 17th May 1866, No. 1,594.

ACCOUNT, No. 51.

1. These papers have reference to a deficit of Rupees 13,031 which requires adjustment in the accounts of the Bellary District on account of a quantity of timber which was purchased in the years 1860 to 1863 for the works in that District.

2. Owing to the avowedly imperfect manner in which the accounts have been kept, and to changes in the Officers who have held charge of the Bellary Range, it seems impossible at this distance of time to account satisfactorily for the deficiency, but it is believed that it is due to certain works not having been debited with the cost of the timber supplied to them, and to others being charged at the insufficient rates allowed in the estimates. It appears, moreover, that though the timber, which was obtained from the Mysore Forest Department, was of a very inferior description, no wastage was allowed.

3. Considering that it will now be impossible to apportion this deficiency among the many works to which the timber has, from time time, been applied, and that the unaccounted for wastage has been but 30 per cent. while at the Presidency it has been found by experience to average 40 per cent. on similar descriptions of logs, the Government will not object to the sum of Rupees 13,031 being written off to "profit and loss," and they authorize the Controller to pass the bills of Rupees 4,530 which he submits with his letter above read. The Government, however,

*Proceedings of the Madras Government, Public Works Department,
17th May 1866.*

direct that henceforth measures shall invariably be taken to charge the average amount of ascertained wastage direct to the works on which timber may be used.

(True Extract.)

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

To the Superintending Engineer, 3rd Division, with four Enclosures.
To all other Superintending Engineers.
To the Controller of Public Works Accounts, with ^{kind} ~~four~~ Enclosures.
.. Accountant General.

Ed. S. T. Augustin.

inclosed in a letter
from the Controller of P.W.
Accounts, to the Secretary
to Government D.A.W.
dated 22 May 1866.
no. 32.

P. 77/1836/15

List of Bills submitted
for the sanction of Govt.
some of which exceed their
estimates by more than 5
per cent and others in
which timber was not
charged for.

Office of the Controller
of Public Works Accounts
Madras 6th April 1866

N^o 3812

From
Captains J. F. Fischer R.E.
Controller of P.W. Accounts
To Major A. S. Moberly R.E.
Superintending Engineer
3rd Division

Sir,

Your letter N^o 245 dated the
28th ultimo to the address of the Secretary
to Government P.W.D. with its accompaniments
having been referred to this Office for report
I have the honor to advise that Mr Porter has
furnished in his statement N^o 2 only the
accounts of the timber as rendered by him
up to the 1st May 1863; a similar state-
ment was furnished by me up to the
1st May 1864 and this should be in your
office as its receipt was acknowledged to me
by Colonel Hemery. I request you will
do me the favor of furnishing me with a
copy of this document as also of the one
rendered up to the 1st May 1865 which
was due from my successor. I am
at

purporting to exhibit the condition of this timber

at a loss to reconcile the statement
made by Mr. Porter that no accounts of
this timber are now forthcoming with what
I know to have been the condition of
the accounts when I gave over charge to
Sergeant Mullins in October 1864, those
due up to the 1st May 1864 having been
rendered by me in full and those for the
subsequent year no doubt you have by
you from my successor.

I have the honor to be
Signed J. F. Fischer Captain R.E.
Controller of Public Works Accounts

Office of the Controller of P.W.
Accounts
Major 10th April 1866.

N^o 4048.

From
Captain J. F. Fischer R.E.
Controller of Public Works Accounts

To
Major R. Moberly R.E.
Superintending Engineer
13th Division

Sir
I have the honor to request
you

you will be good enough to favor me
with a reply to my letter to your ad-
dress N^o 3812 dated the 6th instant also
with copies of the documents therein cal-
led for - the subject of the correspondence
has been referred to this Office for report
by the Government and if any further
delay occurs in its disposal I must
explain the circumstances to them as
another official year is closing and this
matter should have been disposed of
before its termination.

I have the honor to be
Signed J. F. Fischer Captain R.E.
Controller of P.W. Accounts

(True Copies)

Captain R.E.
Controller of P.W. Accounts

Yr
Mr.

purporting to exhibit the condition of this timber
account

1866 Sept
(1) No 1335

The Superintendent Engineer
3rd Division
To The Secretary to Govt
J.P.W.

Dated 28th March
Rec^d. 4th April } 1866.

No. 245.

Enclosures 4

Forwards an Original letter
with 3 enclosures from the
Asst. Engr. in charge
of Military Buildings Range
regarding the balance of Rs.
16342 for wood purchased
in 1860-63 and requests
permission of Govt to work
of the project etc.

P.W. 1855/K
encl. 1592e. 17th May 1866.

Forwarded to the Controller of Public Works Accounts
for examination and report.



Attested J.P.W.
Secretary to Govt. P.W.D.

1866 Oct. 14th
No 465

Enclosed in a letter
from the Controller
of P.W. Accounts to be
the Secy to Govt. P.W.D.
J.P.W.
22nd May 1866. No.
32.

P.W. 10355/K

Office of
Commissioner of
the Statement
of Accounts
of the Range
for years 1864 and 1865
with Remarks on the
same.

Office of the Controller of
Public Works Accounts.
Madras 22 May 1866.

N^o 32

From,

Captain J. H. Friches. P.L.
Controller of P.W. Accounts.

To,

Colonel C. S. Orr. P.L.
Secretary to Government. P.W.

Sir,

With reference to your Memo: of the 5th April
last on the letter of the Superintending Engineer 3rd
Division of the 28th March 1866 N^o 245, I have the
honor to submit for the information of Government
the following report, promising that the delay in
replying to their orders has arisen entirely from my
having to make two references to Major Moberly
before I could obtain the information required
to make this report complete: copies of these applica-
tions are herewith forwarded for information and
the whole of the documents transmitted to me
with your Memo: above referred to and those subse-
quently received from the Superintending Engineer
are enclosed with a view to prevent that Officer
having again to complain to Government that I
had "twisted" his meaning, as I said in para: 5 of his
letter recorded in G.O. of the 13th August 1865 N^o
2407.

2. Major Moberly's letter furnishes such a
very meagre outline of this subject that I am
compelled to go as far as possible into the matter
but in doing so I trust I shall not be considered
as disregarding the prohibition contained in
G.O. of the 22nd February 1866 N^o 627.

3. Mr. Porter at first sent in a statement
purporting to exhibit the condition of this timber
account

Superint^g Engr^g Office 3rd Divⁿ
Camp Ramandring
Bapatla Taluk
Bellary District
28th March 1866.

N^o 245.

From

The Superintending Engineer
3rd Division

To

The Secretary to Government
P.W.

Sir,

I have the honor to forward an original
letter with 3 enclosures from the Acting Supt.
Engineer in charge of Military Building Range
and request the sanction of Government
to writing off to Profit and Loss the sum
of Rs. 16342 on account of wood: this is the
balance for wood purchased in 1860 to 1863
and which remained accounted for.

2. I have gone through these papers
with Mr. Porter and I think it will be
found that his statements are clear and his
letter explanatory.

I have the honor to be,

Yours faithfully,
W. Moberly Major P.L.
Superint^g Engr^g 3rd Division

(to be returned)

account up to the 1st May 1863 which had been regularly kept by us all along since its purchase in 1859-60 at that time I was District Engineer of Bellary. I took charge of the range in October 1864 and submitted the annual account to the Superintending Engineer, Colonel Sturges, for the year 1863-64 and left the District finally in October 1864 it appears from Mr. Porter's reply dated 24th April 1866, docket of the 11th idem No. 1563 from the Superintending Engineer these annual Statements have been discontinued, at all events there is nothing forthcoming to show what has been done in the matter since the closing of the Account for 1863-64, beyond the mere log account, and the Superintending Engineer in submitting the papers enters into no explanations with reference to this omission.

4. Mr. Porter shewed at first in his Statement No. 2 a deficit of Rupees 19,201.13.6, but from this sum the following deductions can be made on account of work executed but not properly billed - supplemental bills are herewith submitted for sanction amounting to Rupees 4,530 for the works described in a List accompanying: Recoveries Rupees 3,184, this reduces the deficit to Rupees 11,488 or about 16 per cent on the original outlay in 1859-60 of Rupees 73802, after this lapse of time and considering that the accounts for the past 2 years are avowedly incomplete - I am inclined to believe the real expenditure has not been properly charged to the numerous works in progress in that Station or when charged the rates

allowed in the Estimates and bills have been insufficient in the past 3 years whilst prices have been rising fully cent per cent there. I would therefore beg to recommend the sum of Rupees 13,081 shown in the revised wood account (inclusive of irrecoverable items as per Statement No. 3) be written off to "Profit and Loss," as it is quite impossible now to apportion this sum correctly amongst the numerous works which have been in hand at Bellary and I am moreover of opinion that much of this apparent loss would not have appeared had the prices charged been put down according to our rates for Teak, the wood used, instead of those provided in the Estimates for Kingger wood, which owing to circumstances formerly explained I was unable to secure or supply of.

5. The total quantity of timber originally received was 56,844 cubic feet, by the Accounts the wastage has been 20,406 cubic feet but some timber wrought and put up and now only billed for has to be deducted from this as also the quantity sold to Mr. Abraham about 723 cubic feet and about 600 cubic feet on hand this leaves the quantity for wastage at 16,800 cubic feet or under 30 per cent. or result believe more favorable than that usually obtained in Madras and which, considering the quality of timber, for in this I concur entirely with Mr. Porter's opinion, cannot be looked upon otherwise than satisfactory.

I have the honor to be
Your most obed^t serv^t
W. H. K. Esq. Captain R.

Accounts

10

Public Works Department.

1574
210,1594

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 17th May 1866
Read the following

From the Superintending Engineer
of the S. Division (Here enter No. 2105 dated 25th March 1866)
To the Controller of P.W. Accounts / dt. 32 - 2nd May -

These papers have reference to a deficit of Rs 13,000 which requires adjustment in the Accounts of the Bellary District on account of a quantity of Timber which was purchased in the years 1860 to 1865 for the works in that District.

Owing to the avowedly imperfect manner in which the Accounts have been kept, and the changes in the officers who have held charge of the Bellary Range, it seems

P. P. 1866
2105
17th May

From
The Controller of P.W.
Accounts

To the Secy. to Govt. (P.W.)
for the Bellary

Dated 2nd May 1866
No 32.

Substantially correct
in substance with regard
to a deficiency in the
P.W. Accounts of 1861
Range Bellary District

2105
1866

2105
1866

impossible at this distance
of time to account satisfactorily
for the deficiency, but it
is believed that it is due to
certain works not having
been debited with the cost
of the timber supplied to
them, & to others being
charged at the insufficient
rates allowed in the estimates.
It appears, moreover, that though
the Timber, which was ob-
tained from the Daryaow Forest
Dept., was of a very in-
ferior description, no wastage
was allowed.

Considering that
it will now be impossible
to apportion this deficiency
among the many works to
which the Timber has, from
time to time, been applied,
and that the ^{unaccounted for} wastage has been

11
but 30 per cent, while at
the Presidency it has been
found by experience to
average 40 per cent on
similar descriptions of logs,
the Govt will not object to
the sum of Rs 13,081 being
written off to Profit & Loss,
and they authorize the Con-
-roller to pass the Bill of
Rs 4,530 which he submits
with his letter above read.
The Government, however,
direct that henceforth measures
shall invariably be taken
to charge the average amount
of ascertained wastage direct
to the works on which timber
may be used.

The S Engr & Dr with four enclos.
All other S. Engrs
The Controller of Encls.
3 Acct Genl

11
Dec 18th May

P. IV. 186 Department.

Proc. of Govt for May

No. 1594

PROCEEDINGS OF GOVERNMENT of Madras.

Dated

1st May 1866

For the balance of
15/3/66

The Superintending Engr
of the 3rd Div authorized to write off
the sum of Rs 13,081 on ac-
count of timber purchased for
works in the Bellary Dist. in
the year 1860 to 1863.

A 465 @ 464

9th May 1866 R. M.