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MADRAS RECORD OFFICE.**Government of Madras.***Justice* **DEPARTMENT.**

G.O. No. 2119

Press
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1878

Dated 6 - 7 - 1872

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*Proceedings of the Madras Government, Public Works Department,
6th September 1872.*

No. 77. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 17th June 1872, No. 697 :—

I HAVE the honour to acknowledge the receipt of Proceedings No. 574 of the 2nd March 1872, in which the Government request me to depute a competent member of my establishment to proceed to Bellary, with a view to a thorough examination of the timber accounts of the Bellary Range.

2 Letters from Mr. Fraser with 2 Enclosures.
11 Statements, etc.
1 Memorandum from the office of the Controller of Public Works Accounts, No. 4,605, dated 13th March 1868.

2. In reply I have the honour to state that, on the 20th March last, I proceeded in person to Bellary, accompanied by T. Venkatapati Naidoo, one of the ablest Accountants in my office, and a person in whose integrity of character and thorough devotion to duty I have the fullest confidence. On my arrival at Bellary I gave all necessary directions to the Accountant to guide him in the work which he had been called upon to perform, and once during his stay there I examined such portions as he had been able to accomplish.

3. It is necessary for me here to repeat what has been already stated in paragraph 4 of Mr. Executive Engineer Fraser's letter, recorded in G. O. of the 2nd March 1872. Up to February 1868, all timber purchased for works in the Bellary Range was treated as "stock," receipts being credited, and issues debited, in that account. On the 13th March 1868, or nearly three months before I joined this office, the enclosed memorandum No. 4,605, was written, and it appears that that memorandum led to the closing of the Stock Accounts in Bellary. This closing was effected by crediting the Stock Account with the total value of the timber appearing therein, and correspondingly, but arbitrarily, debiting works. A reference to the memorandum quoted will show that my predecessor never contemplated an *arbitrary* disposal of the balances under "stock," but believing, it is presumed, that most of the articles appearing in the Stock Account had been purchased for specific works, requested Range Officers to use their best endeavours to clear that account in March 1868, and further desired that, in all cases in which this was not practicable, a report should be submitted with the accounts for March, explanatory of the causes which prevented the adjustment which had been suggested. I am free to confess that the memorandum under reference was far too wide in its scope than was perhaps necessary or called for, and Range Officers were probably led to conclude that the closing of the Stock Account, by whatever means effected, was of paramount importance; but I am nevertheless of opinion that as Range Officers were distinctly allowed the option of deferring the closing of the Stock Account, on proper and sufficient grounds to be distinctly reported, it was clearly the duty of the Executive Engineer in charge of the Bellary Range to have brought to notice the impracticability of closing his timber account, with any regard to State interests, and to the sufficiency and effectiveness of his own control. No such representation, however, appears to have been made, and the result of the transfer to *works* of the timber which appeared in the *Stock* Accounts up to February 1868, and the direct debit to the former head of the timber subsequently purchased, has been a laxity of control on the part of the

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Range Officer, and what appears to be a systematic overcharge to works leading to a loss to Government of nearly Rupees 28,000.

4. When Colonel Palmer assumed* charge of the Bellary Range, the Stock Accounts showed timber to the value of Rupees 18,076-3-9. Subso-

* November 1867.

quent purchases raised this amount, in March 1868, to Rupees 23,861-4-9, to which it is necessary to add Rupees 405-5-7 for reasons to be presently explained, thus increasing the value of timber on the Stock Account, on the 31st March 1868, to Rupees 24,266-10-4.

5. As regards the sum of Rupees 405-5-7 just mentioned, I have to state that from the vouchers produced in support of the quantities of timber transferred to Colonel Palmer by Mr. Assistant Engineer Porter in November 1867, it appears that one item comprised a little over 2,451 cubic feet of blackwood. Of this quantity, only 2,348 cubic feet were actually brought on to the Stock Accounts by Colonel Palmer, and as no reason is given for the omission of the difference (which appears to have been made up of small savings extended over a long period), I have considered it my duty to make the addition in the statements now laid before Government.

6. After March 1868, other purchases of timber were made, as per General Abstract A, at a cost of Rupees 78,396-9-3, which, with the sum of Rupees 24,266-10-4 mentioned in the concluding clause of paragraph 4, gives a total of Rupees 1,02,663-3-7. If to this latter sum be added the claim on account of cart hire, namely, Rupees 1,611-5-7, made by Kamal Saib, and referred to in Mr. Fraser's letter recorded in the Order of the 2nd March 1872, the amount to be accounted for is Rupees 1,04,274-9-2.

7. On reference to the debtor side of the account marked A, the Government will observe that this sum is accounted for as follows:—

By value of timber debited to works according to the wood yard lists ...	Rs.	A.	P.
By sales of timber ...	60,901	5	0
By value of do. transferred to other ranges ...	14,278	8	3
By amount written off under the authority of Government Orders, Nos. 254 and 2,077, dated 24th January and 1st July 1868, respectively ...	1,291	4	0
By value of timber on hand ...	6,538	2	0
By loss or deficiency not satisfactorily accounted for ...	2,667	1	7
By amount of claim urged by Kamal Saib not yet disposed of ...	16,986	14	9
	1,611	5	7

Total... 1,04,274 9 2

8. According to the above the deficiency is Rupees 16,986-14-9 plus Rupees 1,611-5-7 if Kamal Saib's claim be admitted, in all Rupees 18,598-4-4; but this does not represent the entire loss which is found on a thorough examination of the timber accounts. The sixth item entered at the foot of paragraph 7 above appears, in the Range Progress Reports, as charges to various works on account of timber supplied, but not so used, and of which no mention is made in the timber-yard accounts. The entries in the Progress Reports are, therefore, fictitious, but apart from that item there are others which, although appearing in the Range Accounts and in the

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timber-yard lists as timber issued to works or sold to contractors, have really no connection with such transactions. The following is a list of these items:—

1. Timber improperly charged to works on which there were small savings as per Statement F ...	Rs.	A.	P.
2. Do. do. to the Alipore tank, now disallowed in communication with the Range Officer ...	5,646	4	9
3. Value of logs alleged to have been sold to Contractors Nagappa and Ramasawmy, but now disallowed, on the ground that the log book shows these specific logs to have been appropriated to various works, the debits to which are allowed in Statement A, and no entry of the sale appears in the yard issue book ...	544	0	2
	2,585	0	0
Total...	8,775	4	11

9. In addition to this there is a sum of Rupees 616-7-1 representing the value of old building materials the sale proceeds of which should have been credited to "Revenue Miscellaneous" but were improperly credited to works to cover a portion of the deficiency in timber. Taking this last amount (Rupees 616-7-1) in conjunction with the total of the three items detailed in the preceding paragraph, and adding thereto the deficiency of Rupees 18,598-4-4 (*vide* two last items at the foot of paragraph 7), the entire loss by the timber transactions of the Bellary Range from November 1867 to March 1872 is Rupees 27,990-0-4.

10. To show the various works to which the item of loss as per margin stands charged in the Executive Engineer's accounts, I beg to enclose four detailed statements, marked B, C, D, and E, as follows:—

(1.)—Of overcharges from timber which appeared in the Stock Accounts ...	Rs.	A.	P.
(2.)—Do. from timber supplied by Messrs. Abraham and Co. ...	3,246	6	7
(3.)—Do. by Messrs. Binny and Co. ...	33	12	0
(4.)—Do. by Public Works Workshop and Petty Suppliers ...	12,818	10	1
	888	2	1
Total...	16,986	14	9

11. I also beg to forward statements marked F, G, and H, showing—

(1.) The particulars of the overcharge to various works of the sum of Rupees 5,646-4-9 referred to in paragraph 8.

(2.) The works to which the sale proceeds of old building materials (Rupees 616-7-1) were irregularly credited; and

(3.) The estimates to which the value of the timber (Rupees 2,585) said to have been sold to contractors were charged and recovered.

12. Writing on the 12th ultimo, Mr. Fraser states that my own and the Range Accountants were with him on that and the previous days, and that having looked into the statements prepared by the former, he believes that "they are correct." Mr. Fraser, however, declines to attach his signature to those statements, as, not having really gone through each figure, he is not "quite certain of their accuracy." Mr. Fraser adds that his Head Accountant "vouches for the accuracy of every item except one, to which he demurs on grounds which he has explained." The item of deficiency which is objected to refers to the logs which

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are alleged to have been sold to Contractors Nagappa and Ramasawmy for Rupees 2,585, but which I have refused to allow. The grounds of the Head Accountant's objection are stated in the papers accompanying Mr. Fraser's letter No. 201, dated 18th ultimo, herewith forwarded. The facts of the case are briefly as follows:—In the timber yard lists embracing the period as per margin, certain

From June to November 1869. logs, valued at Rupees 2,585, are entered as sold to Contractors Nagappa and

Ramasawmy, but the yard issue book contains no note of the transaction, while the log book shows these specific logs as having been issued to works. No payment, moreover, for these logs appears to have been realized at the time, or is at all events noted in the Range Officer's Cash Account. In December 1870, a charge of Rupees 7,007-0-4 is made in the Progress Report against the works noted

Civil Court-house and Magazine. in the margin for timber, etc., alleged to have been supplied by these con-

tractors; but on careful investigation and on examination of the cash book, it is found that, instead of cheques for the full amount of the contractors' bills being issued, two for Rupees 997-15-8 and Rupees 126-2-3, respectively, or Rupees 1,124-1-11 in all were handed to them, and the difference, Rs. 5,882-14-5,

RS.	A.	P.	
2,585	0	0	for timber, the alleged sale of which is objected to.
1,971	8	6	do. the sale of which is admitted.
1,326	5	11	for rod iron, etc., the sale of which is admitted.
5,882	14	5	

appears as a recovery on account of the three items noted in the margin, and is credited to the Civil Court-house and Magazine. It will be seen however from the remarks entered above that there was no actual sale of the timber noted as the first item, and I have, there-

fore, struck out the amount (Rupees 2,585) and treated it as "loss."

13. From all that I have seen of the accounts and from inquiries which I made at Bellary, I am forced to the conviction that wholesale robbery was practised in the Bellary timber yard, and I quite concur in the opinion expressed by Mr. Fraser that Colonel Palmer, the Range Officer, was "cheated" by those around him. Although the *Stock Account* of timber was closed, there is a positive proof that Colonel Palmer was, at least to some extent, aware of the deficiencies brought to notice (*vide* enclosed papers marked I,) and it is yet strange that no report of the loss appears ever to have been made, verbally or otherwise, to the Superintending Engineer, whose fixed station, like that of the Executive Engineer, is Bellary. To cover deficiencies, certain works were overcharged with timber never supplied to them, and when it was found that, in some of these cases, the irregular charges caused an undue excess over estimates, recoveries on account of timber were made and credited to those estimates, and the sums so recovered debited, in some instances temporarily, to other works which had either recently been commenced or were not very near completion. In addition to this, advantage was taken of several items of extra receipts, aggregating Rupees 616-7-1, which should properly have been credited to "Revenue Miscellaneous," but which was brought to account as a recovery in favour of the timber deficiency. These irregularities could not, I am convinced, have been carried on without, at least, the cognizance of the Range Officer, and a perusal of the Head Accountant's letter to Colonel Palmer, and of that Officer's reply, both recorded on page 21 of the

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accompanying book marked K will show that it was "usual" to credit the timber account with savings arising from any cause on works the estimates for which contained a provision for "timber."

14. As regards the important question arising out of the present investigation, namely, by whom were the frauds leading to the loss of nearly Rs. 28,000 committed, it is difficult to give a direct reply; but I do not hesitate to state my firm conviction that, taking advantage of the laxity of control, and the absence of thorough and effective supervision on the part of the Range Officer, the Head Accountant (G. Streenevassa Row) and Superintendent of the yard (Mansing) either together or in collusion with others clandestinely arranged to have passed out of the yard from time to time quantities of timber which was sold in the bazaar, or otherwise disposed of. Seeing that the Executive Engineer's work is confined to Bellary, it should, it appears to me, have been possible for him to have kept the timber yard well under control, and to have taken stock at regular intervals. Had this been done, and the result of each stocktaking (whether a surplus or deficiency) promptly reported and disposed of, it is not by any means likely that so heavy a loss as Rupees 28,000 would now have to be reported. The circumstance which induces me to link the Head Accountant with the fraudulent transactions under notice is the extraordinary manner in which he endeavoured to cover the deficiencies in the accounts rendered to this office. Charges on account of timber were first made, then recovered either wholly or in part, and subsequently debited to other works on which savings had been effected. In fact, no opportunity favoring his designs was allowed to pass, and this may at once be seen by his treatment of the items of extra receipts already noticed, which he undoubtedly knew were being misrepresented in the Range Officer's accounts. If it be granted that the Head Accountant had a share in these fraudulent transactions, it is clear that he must unquestionably have been aided by the Yard Superintendent in abstracting the timber from the Executive Engineer's stores.

15. The accounts of most of the works to which this deficiency has been charged have long since been closed, but there are a few cases in which the works are still in progress. In these cases it will be necessary to credit the works in question with the amount of the overcharges, and debit the latter to "Profit and Loss." A list of these works, marked L, is enclosed, and it will be seen on reference thereto that the amount overcharged is Rupees 12,303-1-6, which will have to be dealt with in the manner indicated above. *

16. In order to arrive at a thorough satisfactory conclusion as to the actual extent of loss which Government have sustained in this matter, I requested the present Range Officer to have the timber in the various buildings measured up and the results reported to this office. It has, however, been found impracticable to comply with this demand, for the reasons explained in Mr. Fraser's letter No. 194 of the 15th June 1872, herewith forwarded.

17. As regards Kamal Saib's claim, it has been most difficult to obtain that full information which is desirable. An investigation is, I understand, now being conducted by the Superintending Engineer and the Executive Engineer in charge of the Bellary Range, the result of which will, no doubt, be reported to

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Government in due course; but it is necessary for me here to state that two logs, numbered 16* and 111, which are alleged to have not been delivered by Kamal Saib, do really find a place in the yard log book, and this seems very peculiar. The dimensions of log No. 16 as delivered in the yard are given in detail in the log book, and as regards log No. 111 the log book shows No. 101, but the dimensions of the former (as per Messrs. Binny and Co.'s list) are noted against it, and I observed the entry in red pencil, immediately above 101, of 111. This latter number is stated to have been entered by the Superintending Engineer, Colonel A. S. Moberly, who apparently thought with me that 111 was the proper number. Log No. 101 is entered in Messrs. Binny and Co.'s list received by the Range Officer on the 19th April 1869, while log No. 111 appears in a separate and distinct list received on the 26th idem.

In submitting this report I deem it my duty to bear testimony to the very careful and painstaking manner in which T. Venkatapati Naidoo has performed the duty entrusted to him, and in order to mark my appreciation of the service rendered by him on this occasion, I will, at the first opportunity, advance him to such a position on this establishment as his character and ability fully entitle him to.

From the Officer in charge of Bellary Range, to the Controller of Public Works Accounts, dated Bellary, 15th June 1872, No. 191.

I HAVE the honour to inform you that, in order to ascertain the difference, if any, between the quantity of timber charged in our books to the several buildings in the Cantonment and the quantity actually used up in them, I had sixty-five buildings measured by Mr. Supervisor Crowe.

2. In this investigation there arose similar difficulties to those which were met with in the examination of the accounts.

In most of the buildings portions had been done by contract, and other portions departmentally, and it is all but impossible to tell now which should be measured for the present purpose.

Again, the timber in which the deficiency has been discovered was used indiscriminately with other timber which was obtained, wrought from the Public Works Stores, and no one can tell which is which. Of course the truth could be arrived at; but it would take a considerable time to get at it, the whole matter is so complicated; and I doubt whether, under the circumstances, the result would be worth the labour expended.

3. Seeing this confused state of things, and knowing that you wished to send in your report before going on leave, I selected fifteen buildings in which, it was said, little or no timber except that purchased from Messrs. Binny & Co., had been used, and in which all the work had been done departmentally.

4. Mr. Supervisor Crowe has just brought me a statement regarding these fifteen buildings, and to catch this day's post I have only time to send you the result, none to examine its accuracy.

The result is that after adding 25 per cent. to his measured quantities, the deficiency, as compared with the quantity paid for, is 574 cubic feet, which taken at the average rate for departmental work ($4\frac{1}{2}$ Rupees a cubic foot) amount to 2,583 Rupees.

5. I beg that you will understand that I know nothing at present of the accuracy of this result, but I have no reason to doubt its truth.

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From the Executive Engineer in charge of Bellary Range, to the Controller of Public Works Accounts, dated Bellary, 18th June 1872, No. 201.

I HAVE the honour to forward the following documents connected with timber deficiency :—

(1.) Memorandum of objections raised by the Range Head Accountant to the sum of Rupees 2,585 being added to loss.

(2.) Extract from tappal book showing the two forms of wood accounts devised by the Head Accountant and sent to the Cantonment Overseer on the 6th June 1868 for adoption.

MEMORANDUM.

THE sum of Rupees 2,585 being the value of logs sold to Contractors Nagappa and Ramasawmy I object to being added to the amount of loss shown in the general abstract prepared by the Auditor of Controller's Office, on the ground :—

1st.—That the entry was originally made in the monthly yard list rendered to the Range Office. On the receipt of this list a wood abstract was made out, and in accordance with this the accounts were prepared.

2nd.—The second Accountant, who was specially entrusted with the preparation of this abstract, could not inquire into the accuracy of the entries in the yard list, in the face of the express verbal orders from Colonel Palmer not to interfere with the accounts of the yard office, because the Superintendent was personally held responsible for any inaccuracies which might creep into the list.

(Signed) G. STRENEVASSA ROW,
Head Accountant.

15th June 1872.

Extract from Tappal Book of Bellary Range.

6th June 1868. To the Cantonment Overseer Nos. 138, 140 and 141, 6 cheques and 2 forms for wood account.

(True Extract.)

(Signed) W. FRASER, C. E.,
Executive Engineer, D.P.W.

18th June 1872.

Dr.

General Account Current of Receipts and Issues of Timber purchased from November 1867 to the end of 1871-72.

2

	CUBIC FEET.	RS. A. P.		CUBIC FEET.	RS. A. P.		RS. A. P.
To timber appearing in the Stock Accounts from the date of Colonel Palmer's assumption of the charge of the range to March 1863 when the Stock Account was closed ...	7,332 11 2	21,266 10 4	By value of timber issued to works from the Stock Account (Fide Item No. 1 Cr. side)...	3,550 5 9	12,203 1 10		28 A. P.
" Do. supplied by Messrs. Abraham and Co. ...	1,194 11 6	3,309 3 0	" Do. do. timber supplied by Messrs. Abraham and Co. ...	970 6 0	3,275 7 0		
" Do. do. by R. Veercoopatchappa ...	708 4 8	1,752 8 0	" Do. do. by R. Veercoopatchappa ...	396 1 4	1,783 8 0		
" Do. do. by R. Soobanani ...	40 3 11 1/2	100 0 0	" Do. do. by R. Soobanani ...	23 0 7	100 0 0		
" Do. do. by Messrs. Binny and Co. Lots Nos. 1 to 6 ...	21,554 0 0	66,631 9 10	" Do. do. by Messrs. Binny and Co. Lots Nos. 1 to 6 ...	14,315 1 0	32,133 7 11		60,901 5 0
" Do. do. by Public Works Workshops and Stores and Petty suppliers ...	1,693 3 3	6,573 4 5	" Do. do. by Public Works Workshop and Stores and Petty suppliers ...	949 10 3	4,096 12 3		20,270 0 11
Amount claimed by Carriage Contractor Kamal Saib as per Mr. Fraser's letter, recorded in G. O. No. 574, dated 2nd March 1873 ...	35,430 10 6 1/2	1,02,663 3 7	" Do. transfers to other ranges from supplies by Messrs. Binny and Co. Lots Nos. 1 to 6 ...	471 10 9 1/2	1,291 4 0		14,278 8 3
		1,611 5 7	" Amount ordered to be written off to Profit and Loss on account of losses of timber appearing in the Stock Account ...				1,291 4 0
		1,01,274 9 2	" Timber on hand from supplies by Messrs. Binny and Co. ...	306 1 0	1,073 11 6		6,539 3 0
		1,01,274 9 2	" Do. do. by Public Works Workshop and Stores and Petty suppliers ...	412 5 4	1,593 6 1		2,667 1 7
		1,01,274 9 2	" Loss or deficiency of timber appearing in the Stock Account ...		3,216 6 7		16,926 14 9
		1,01,274 9 2	" Do. supplied by Messrs. Abraham and Co. ...		33 13 0		1,02,663 3 7
		1,01,274 9 2	" Do. do. by Messrs. Binny and Co. ...		12,518 10 1		1,611 5 7
		1,01,274 9 2	" Do. do. by Public Works Workshop and Stores and Petty suppliers ...		893 2 1		1,01,274 9 2
		1,01,274 9 2	" Cart-hire claimed by Kamal Saib ...				
Total...		1,01,274 9 2	Total...				

	RS.	A.	P.
Loss as detailed in the foregoing statement	16,986	14	9
Do. if payment be made of amount claimed by Carriage Contractor Kamal Saib	1,611	5	7
<i>Add—</i>			
Charges made against savings on works	5,646	4	9
Do. appearing against the Allipoor tank, disallowed in communication with the Range Officer	544	0	2
Amount which should have been credited to "Revenue Miscellaneous," but was credited to works to cover a portion of the deficiency	616	7	1
Value of logs alleged to have been sold to Contractors Nagappa and Ramasawmy, the transaction relating to which is objected to on the ground that there are no entries in the yard books to support it	2,585	0	0
Total...	27,990	0	4

B.

Statement showing the works against which overcharges appear from the timber which appeared in the Stock Account.

				Amount.		
Works.				RS.	A.	P.
Wash-house, 76th Regiment	...	...	...	1,291	0	0
Sultanpore Camel shed	...	...	...	850	1	0
Toongabuddra Channel (annual repairs)	...	...	...	700	0	0
Difference between the amount of opening balance as shown in the Stock Account Current for November 1867, and that arrivable with reference to the vouchers produced				405	5	7
Total...				3,246	6	7

C.

Statement showing the works against which overcharges appear from the supplies of timber made by Messrs. Abraham and Co.

	Works.				Amount.
					RS. A. P.
Punkahs for European Troops ...	...	...	...	...	10 2 0
Line shed, Artillery ...	..	...	...	...	23 10 0
				Total...	33 12 0

D.

*Statement showing the works against which overcharges appear from the supplies of
timber made by Messrs. Binny and Co.*

	Works.				Amount.		
					RS.	A.	P.
Native Infantry Hospital	...	...	...	...	213	9	5
Protestant Church furniture	...	...	...	...	1,303	11	3
Jail at Bellary	...	...	...	...	4,560	7	3

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Works.	Amount.		
	RS.	A.	P.
Main Guard	2,819	14	5
Female Hospital	818	10	5
Five new double Latrines	3,463	13	10
Magazine, 3rd-60th Rifles	187	3	0
Jailor's quarters	500	0	0
Total...	13,897	5	7
Deduct value of timber on hand...	1,078	11	6
	12,819	10	1

E.

Statement showing the works against which overcharges appear from the supplies of timber made by Public Works Workshop and Stores and Petty Suppliers.

Works.	Amount.		
	RS.	A.	P.
Female Hospital (truss wood)	390	0	0
Native Infantry Hospital (do.)	22	11	3
Jail at Bellary (teak rafters)	26	5	10
Court-house (beam)	55	10	7
Jail at Bellary (Nugger wood)	358	14	0
Court-house (forty rafters)	31	8	5
Total...	888	2	1

F.

Statement showing the works on which there were small savings and which were over-charged with Rupees 5,616-4-9.

Works.	Amount.		
	RS.	A.	P.
Artillery Canteen (November 1867)	87	8	0
Plunge-bath (February 1868)	125	0	0
Armourers' shop, 76th Regiment (March 1868)	250	0	0
Sultanpore Camel-shed (November 1868)	800	0	0
Native Infantry Hospital (do.)	38	8	0
Putting up windows to the Horse Lines (do.)	50	8	0
Compound wall to Garrison Serjeant Major's Quarters (do.)	20	0	0
Watering trough to a well (do.)	18	0	0
Repairing roof of 20th Regiment building (do.)	15	0	0
Putting up window shutters to the Horse Lines (do.)	13	0	0
Providing shelves in the block of buildings occupied by Staff Serjeants (do.)	75	0	0
Supplying arm-racks for stands in the Commissariat Godown (do.)	7	0	0
do. do. do. do. (do.)	17	8	0
Allipur Tank (December 1868) ..	44	12	8
Prison Cell to No. 7 Battery (do.)	165	0	0
Jail at Bellary (do.)	280	0	0
Sultanpore Camel-shed (January 1869)	60	0	0

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Works.	Amount.		
	RS.	A.	P.
Wash-house, Artillery (January 1869)	16	0	0
Native Cavalry Latrines (do.)	10	8	0
Fixtures to the buildings in the Garrison (do.)	51	0	0
Wash-house, Royal Horse Artillery (February 1869)	256	10	8
Fixing iron-barred doors in Prison room, 3rd-60th Rifles (do.)	70	0	0
Drainage European Barracks (June 1869)	200	0	0
Wash-house, Artillery (do.)	250	0	0
Improvements to two Prison rooms, 3rd-60th Rifles (do.)	362	0	0
White-washing building, 3rd-60th Rifles (do.)	350	0	0
Improvements to two Prison rooms, 3rd-60th Rifles (do.)	20	0	0
Improvements to the Superintending Engineer's Office (do.)	34	0	0
Bowling Alley, Artillery (do.)	121	6	6
Plunge-bath, Royal Horse Artillery (November 1869)	900	0	0
Latrine to the Artillery school (do.)	40	0	0
Ration-shed Artillery (do.)	200	0	0
New European Main Guard (do.)	200	0	0
Arm-racks, 3rd-60th Rifles (do.)	20	0	0
Laying down asphalt to the floor of male and female wards (do.)	20	0	0
Grasscutters' well (February 1870)	43	4	0
Putting arm-racks in the Sappers' Quarters (do.)	14	4	0
Plunge-bath, Royal Horse Artillery (March 1870)	93	5	8
Arsenal gateway (do.)	49	4	0
Drainage, 3rd-60th Rifles (do.)	122	5	8
Store rooms, 16th Regiment (June 1870)	155	7	7
Total ...	5,616	4	9

G.

Statement showing the works that were irregularly credited with the sale proceeds of old building materials.

Work.	Amount.		
	RS.	A.	P.
Native Infantry Hospital	5	8	0
Civil Court-house	126	1	8
Female Hospital	409	14	3
Jail at Bellary	74	15	2
Total ...	616	7	1

II.

Statement showing the works to which the value of the timber (Rupees 2,585) said to have been sold to Contractors were charged and recovered.

Works.	Quantity.	Amount.		
		RS.	A.	P.
Civil Court-house	844 4 7 1	2,322	3	0
Magazine	95 6 10	262	13	0
	939 11 5 1	2,585	0	0

*Proceedings of the Madras Government, Public Works Department,
6th September 1872.*

L.

Statement showing the incomplete works against which overcharges of timber appear.

Works.	Amount.			Remarks.
	RS.	A.	P.	
Jail at Bellary ...	...	...	...	Public Works Workshop, etc.
Jail at do. Rs. 4,560-7-3. value of timber on hand	Rs. 1,078-11-6	385	3 10	
Protestant Church furniture	...	3,481	11 0	Messrs. Binny and Co. Do. Do. Do.
Main Guard	...	1,303	11 3	
Female Hospital	...	2,819	14 5	
Five new double Latrines	...	818	10 5	
		3,463	13 10	
Total...		12,303	1 6	

No. 4,695.

MEMORANDUM.

As the official year 1867-68 is fast drawing to a close, and it is desirable that all balances of "Stock" and "Miscellaneous Advances" should be cleared off before that period if possible, the undersigned requests that the Range will be good enough to use his utmost endeavours to have these balances cleared off within March, so that no balances need be brought forward in the books of this office for the official year 1868-69 against these heads. In case it be not practicable to have this effected, a report should be forwarded with March's accounts, explaining the causes which have tended to retard such adjustment.

(Signed) P. O'CONNELL, Lieut.-Colonel, R.E.

Controller of Public Works Accounts.

13th March 1868.

No. 1 Range, Bellary.

" 2 " "
" 4 " "
" 5 " "
" 6 " "
" 1 " Kurnool.
" 2 " Cuddapah.
" 3 " "

No. 78.

ORDER THEREON, 6th September 1872, No. 2,119.

ACCOUNT, No. 9.

THE inquiry into the timber accounts of the Bellary Range instituted by Government Order No. 574 of 2nd March, has disclosed grave neglect of duty and absence of check on the part of the Superintending Engineer and Range Officer, with the usual result of peculation and fraud on the part of the latter's subordinates, and heavy loss to Government. This latter is estimated by the Controller at Rupees 26,378-10-9, subject to a further increase of Rupees 1,611-5-7 claimed by a Carriage Contractor, and has all been incurred between November 1867, when Lieutenant-Colonel Palmer took

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6th September 1872.*

charge of the range, and June 1871, when he went on furlough, and is irrespective of Rupees 6,538-2-0 written off in 1867-68 and 1868-69 by order of Government, the entire nominal value of the timber to be accounted for having been Rupees 1,02,663-3-7, or Rupees 1,04,274-9-2 according as the claim above referred to is proved or disallowed.

2. Of the above sum of Rupees 26,378-10-9, Rupees 16,986-14-9 are characterized by the Controller as "charges to various works on account of timber supplied but not so used, and of which no mention is made in the timber yard accounts. The entries in the Progress Reports are, therefore, fictitious."

3. In addition to this there are two sums of Rupees 5,646-4-9 and Rupees 544-0-2, which though appearing in the Range Accounts and in the timber-yard lists as timber issued to works or sold to contractors have really no connection with such transactions; the first item consisting of sums improperly charged to works on which small savings would otherwise have been shown, and the second having been charged against a tank-work without apparently the slightest pretext and also a sum of Rupees 616-7-1 representing the value of old building materials the sale proceeds of which should have been credited to "Revenue Miscellaneous" but were credited to works to cover a portion of the deficiency in timber. For these the Range Officer is directly responsible; they were made by his orders with the manifest intention of concealing deficiencies known by him from several stock-takings to have arisen. Nothing can justify or palliate such conduct, and therefore on this ground alone the Governor in Council would be justified in dispensing with his services in the Public Works Department; but before taking such a step he resolves that Lieutenant-Colonel Palmer be supplied with a full statement of the case against him, and be called on to submit such explanation as he may have to offer.

4. But there is another item of Rupees 2,585 against the correctness of which the Head Accountant G. Streenevassa Row in vain protests, paragraph 11 of the Controller's report conclusively convicts him of having entered logs of that value as having been sold to contractors, while they were actually appropriated on two specified works, the debits to which are already allowed in the deficit of Rupees 16,986-14-9 first disposed of, and, moreover, no entry of such sale appears in the yard sale book. This fraudulent transaction (of course unknown to the Range Officer) was carried out for the benefit of the Head Accountant and Yard Superintendent Mansing alone; and the Governor in Council directs their dismissal from the public service, and declares them incompetent for future employment in it from the date of this order being received at Bellary, which the Superintending Engineer will notify in due course. It will hereafter be considered whether criminal proceedings shall be taken against them.

5. Notice has already been taken in G. O. No. 1,376 of 3rd June 1872, of Lieutenant-Colonel A. Moberly's mismanagement of the 3rd Division, and his request to be allowed to return to Bellary was negatived in consequence. His conduct in connection with these transactions appears to have been such that unless he can satisfactorily clear himself, the Government cannot entrust him even with the charge of a district under the new organization. The operations of the store yard at Bellary—his own head-quarters—have for years been of a very unsatisfactory character, and ought to have been closely superintended by him. On

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6th September 1872.*

one occasion a fire, attributed to incendiarism, occurred; on another a theft, and on several occasions Government have been obliged to write off large sums.

6. There was therefore no lack of warning, but the Government fail to see that Colonel Moberly exercised ordinary measures of supervision, control or precaution. The papers will now be forwarded to him for any observations he may have to make in his own defence.

7. The Acting Superintending Engineer of the 3rd Division will now take active measures for settling the outstanding claim of Rupees 1,611-5-7, satisfying so much of it as the Carriage Contractor can prove, and referring him to the Courts for so much as he is unable satisfactorily to account for. It would also appear necessary that the Controller, in correspondence with the Superintending Engineer and Range Officer, should arrange how the timber accounts shall be finally adjusted, the exact amounts to be credited to completed and incomplete works, and that to be written off to Profit and Loss. The inquiry made by Accountant T. Venkata-pati Naidoo of the Controller's Office appears to have been most thorough and searching.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To Lieutenant-Colonel A. S. Moberly, R. E.
" " J. G. Palmer.
To the Superintending Engineer, 3rd Division.
" Controller of Public Works Accounts.

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Ed. E. C. Slunker.

*Proceedings of the Madras Government, Public Works Department,
6th September 1872.*

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Secretary to Government.

To Lieutenant-Colonel A. S. Moberly, R. E.
" " J. G. Palmer.
To the Superintending Engineer, 3rd Division.
" Controller of Public Works Accounts.

Exd. E. C. Shunker.

No.

MEMORANDUM.

Requested for reference the undermentioned papers:—

*Enclosures submitted with letter N° 697
of 17th June 1873.*

OFFICE OF THE CONTR. OF PUBLIC
WORKS ACCOUNTS,
Madras, 28th Nov. 1873.

x 5 Enclosures
sent to the
To Controller's Office-
The Registrar of the

R. J. Mowbray
Manager,

Public Works Department

N^o 697

Office of the Controller of
Public Works Accounts,
Fort St. George, 17th June 1872.

From

The Controller of
Public Works Accounts,

To

The Secretary to Government,
Public Works Department,
Fort St. George.

Enclosure Sir,

I have the honor to
acknowledge the receipt of Proceedings
N^o 574, of the 2nd March 1872, in
which the Government request me
to depute a competent member
of my Establishment to proceed to
Bellary, with a view to a thorough
examination of the timber accounts
of the Bellary Range.

In reply, I have the

4505

honor to state that, on the 20th
March last, I proceeded in person
to Bellary, accompanied by S.
Venkataswami Aiyar, one of the
ablest accountants in my office,
and a person, in whose integrity
of character and thorough devotion
to duty I have the fullest confidence.
On my arrival at Bellary I gave
all necessary directions to the
Accountant, to guide him in the
work which he had been called
upon to perform, and, once during
his stay there, I examined such
portions as he had been able to
accomplish.

3. It is necessary for me
here to repeat what has been
already stated in para 4 of
Mr. Executive Engineer Fraser's
letter recorded in G.O. of the 2nd

10
March 1892. Up to February 1868,
all timber purchased for works
in the Bellary Range was treated
as "Stock", receipts being credited,
and issues debited, in that
Account. On the 13th March 1868, or
nearly three months before I joined
this office, the enclosed Memo.
No. 4605 was written, and it appears
that that Memo. led to the closing
of the Stock Accounts in Bellary.
This closing was effected by
crediting the Stock Account with
the total value of the timber
appearing therein, and correspond-
ingly, but arbitrarily, debiting
works. A reference to the Memo.
quoted will show that my
predecessor never contemplated an
arbitrary disposal of the balances
under "Stock", but believing, it is

presumed, that most of the articles appearing in the Stock Account had been purchased for specific works, requested Range officers to use their best endeavours to clear that account in March 1868, and further desired that in all cases in which this was not practicable, a report should be submitted with the accounts for March, explanatory of the causes which prevented the adjustment which had been suggested. I am free to confess that the Memo. under reference was far too wide in its scope than was perhaps necessary or called for, and Range officers were probably led to conclude that the closing of the Stock Account, by whatever means effected, was of paramount importance

importance; but I am nevertheless of opinion that as Range officers were distinctly allowed the option of deferring the closing of the Stock Account, on proper and sufficient grounds to be distinctly reported, it was clearly the duty of the Executive Engineer in charge of the Bellary Range to have brought to notice the impracticability of closing his timber Account, with any regard to State interests, and to the sufficiency and effectiveness of his own control. No such representation, however, appears to have been made, and the result of the transfer to works of the timber which appeared in the Stock Accounts up to February 1868, and the direct debit to the former head of

the timber subsequently purchased, has been a laxity of control on the part of the Range Officer, and what appears to be a systematic over charge to works, leading to a loss to Government of nearly Rupees 28,000.

4. When Colonel Palmer assumed charge of the Bellary Range, the Stock Accounts showed timber to the value of Rupees 18,076-3-4. Subsequent purchases raised this amount in March 1868 to Rupees 23,861-4-9, to which it is necessary to add Rupees 405-5-4, for reasons to be presently explained, thus increasing the value of timber on the Stock Account on the 31st March 1868 to Rupees 24,266-10-4.

5. As regards the sum of Rupees 405-5-4, just mentioned, I

* November 1867

4
have to state that from the vouchers produced in support of the quantities of timber transferred to Colonel Palmer by Mr. Assistant Engineer Porter in November 1867, it appears that one item comprised a little over 2454 cubic feet of black wood. Of this quantity, only 2348 cubic feet were actually brought on to the Stock Accounts by Colonel Palmer, and as no reason is given for the omission of the difference (which appears to have been made up of small savings extended over a long period), I have considered it my duty to make the addition in the statements now laid before Government.

6. After March 1868, other purchases of timber were made,

as per General Abstract A, at a cost of Rupees 78,396-9-3, which, with the sum of Rupees 24,266-10-4 mentioned in the concluding clause of para 4, gives a total of Rupees 1,02,663-3-7. If to this latter sum be added the claim on account of cart hire, viz. Rupees 1611-5-7, made by Kamal Saib, and referred to in Mr. Fraser's letter recorded in the order of the 2nd March 1872, the amount to be accounted for is Rupees 1,04,274-9-2.

On reference to the Dr. side of the account marked A the Government will observe that this sum is accounted for as follows

By value of timber debited to works according to

to the wood yard
 Diets—6,901-5-0
 By sales of timber—14,278-8-3
 By value of do—
 transferred to other
 Ranges—1,291-4-0
 By amount written off
 under the authority of
 Government Orders No. 254
 2077 dated 24th Jan'y & 1st July 1872 respectively—6,538-2-0
 By value of timber on
 hand—2,667-1-7
 By loss or deficiency,
 not satisfactorily
 accounted for—16,986-4-9
 By amount of claim
 lodged by Kamal Saib,
 not yet disposed of—1,611-5-7
1,04,274-9-2

According to the above, the

deficiency is Rupees 16,986-14-9 + Rupees 1611-5-7 if Kamal Saib's claim be admitted; in all Rupees 18,598-4-4, but this does not represent the entire loss which is found on a thorough examination of the timber accounts. The sixth item entered at the foot of para 7 above appears in the Range Progress Reports as charges to various works on account of timber supplied, but not so used, and of which no mention is made in the timber yard Accounts. The entries in the Progress Reports are therefore fictitious, but apart from that item, there are others which, although appearing in the Range Accounts and in the Timber Yard Lists as timber issued to works, or sold to Contractors, have really no connection with such

14/6
transactions. The following is a list of these items.

1. Timber improperly charged to works on which there were small savings as per Statement F 5646-4-9
2. Rs. Rs. to the Alipore tank, now disallowed in communication with the Range Officer 544-1-2.
3. Value of logs alleged to have been sold to Contractors Nagappa and Ramaswamy, but now disallowed on the ground that the Log Book shows these specific logs to have been appropriated to various works, the debits to which are allowed in Statement A, and no entry of the sale appears in the Yard Issue Book 2585-1-1.

8775-4-11.

9. In addition to this, there is a sum of Rupees 616-4-1, representing the value of old building materials.

the sale proceeds of which should have been credited to "Revenue Miscellaneous"; but were improperly credited to works to cover a portion of the deficiency in Timber-Taking. This last amount (Rupees 616-7-1) in conjunction with the total of the

three items detailed in the preceding para., and adding thereto the deficiency of Rupees 15398-11-4 (vide two last items at the foot of para. 7), the entire loss by the timber transactions of the Bellary Range from November 1864 to March 1869 is Rupees 24990-11-4.

10. To show the various works to which the item of losses per margin stands charged in the Engineer's Accounts, I beg to enclose four detailed Statements, marked

marked B.C.D. & E. as follows:-

- (1) Of overcharges from timber which appeared in the Stock Accounts—Rs 3216-6-7
 - (2) — Do — from timber supplied by Messrs Abraham & Co — 33-12-0
 - (3) — Do — by Messrs Binny & Co — 12818-10-1
 - (4) — Do — by Public Works Workshop & Petty Suppliers — 888-2-1
-
- 16,986-14-9

11. I also beg to forward Statements marked F.G. & H., shewing (1) the particulars of the overcharge to various works of the sum of Rupees 5646-4-9 referred to in para. 8, on the works to which the sale proceeds of old building materials (Rupees 616-7-1) were irregularly credited, and (2) the estimates to which the value of the timber (Rupees 2585) said to have been sold to

to Contractors, were charged and
recovered.

12. Writing on the 12th Ultimo,
Mr. Fraser states that my account
the Range Accountants over with
him on that and the preceding days,
and that, having looked into the
Statements prepared by the former,
he believes that "they are correct."
Mr. Fraser, however, declines to
attach his signature to these
Statements, as, not having really
gone through each figure, he is
not "quite certain of their accuracy."
Mr. Fraser adds that his Head
Accountant "vouches for the accuracy
of every item except one, to which he
demurs, on grounds which he has
explained." The item of deficiency
which is objected to refers to the
logs which are alleged to have been
sold

From June to
November 1869

Civil Court
House.
Magazine.

13. sold to Contractors Nagappa and
Ramasaamy for Rupees 2585, but
which I have refused to allow. The
grounds of the Head Accountant's
objection are stated in the papers
accompanying Mr. Fraser's letter of 20th,
dated 18th Ultimo, herewith forwarded.
The facts of the case are, briefly, as
follows. In the timber yard lists
embracing the period aforesaid,
certain logs, valued at Rupees 2585,
are entered as sold to Contractors Nagappa
and Ramasaamy, but the Yard
Issue Book contains no note of the
transaction, while the Log Book shows
these specific logs as having been issued
to works. No payment, moreover, for
these logs, appears to have been realized
at the time, or is, at all events, noted
in the Range Officer's Cash Account.
In December 1869, a charge of Rupees
4007-4 is made in the Progress
Report against the works noted in
the margin for timber, &c. alleged
to have been supplied by these
Contractors, but, on careful investigation

and on examination of the Cash Book, it is found that, instead of cheques for the full amount of the Contractor's bills being issued, five Rs Rupees 994-15-8 and Rupees 120-2-3, respectively, or Rupees 1121-1-11 in all, were handed to them, and the difference, Rupees 5,882-14-5, appears as recovery on account of the three items, noted ^{Rs. 2585} in the margin, and is credited 1971-8-6 to the Civil ¹³²⁶⁻⁵⁻¹¹ ^{5,882-14-5} ^{For timber, the alleged sale of which is admitted to be the sale of which is admitted.} ^{Found iron, &c., the sale of which is admitted.}

and Magazine. - It will be seen, however, from the remarks entered above that there was no actual sale of the timber noted as the first item, and I have therefore struck out the amount (Rupees 2,585-") and treated it as "Loss".

13. From

13. From all that I have seen of the accounts, and from enquiries which I made at Bellary, I am forced to the conviction that while the robbery was practiced in the Bellary timber Yard, and I quite concur in the opinion expressed by Mr. Fraser that Colonel Palmer, the Range Officer, was "cheated" by those around him. Although the Stock Account of timber was closed, there is a positive proof that Colonel Palmer was, at least to some extent, aware of the deficiencies brought to notice (vide enclosed papers marked I), and it is yet strange that no report of the loss appears ever to have been made, verbally or otherwise, to the Superintending Engineer, whose first station like that

that of the Executive Engineer, is
Bellary. To cover deficiencies,
certain works were overcharged
with timber never supplied to
them, and when it was found
that, in some of these cases, the
irregular charges caused an undue
excess over Estimates, recoveries on
account of timber were made and
credited to those Estimates, and
the sums so recovered debited, in
some instances temporarily, to
other works which had either
recently been commenced, or were
not very near completion. In
addition to this, advantage was
taken of several items of office
receipts, aggregating Rs 616-7-1,
which should properly have been
credited to "Revenue Miscellaneous,"
but which was brought to account

10
as a recovery in favor of the
timber deficiency. - These irregularities
could not, I am convinced, have
been carried on without, at least,
the cognizance of the Range
officer, and a perusal of the
Head Accountant's letter to Colonel
Pulmer, and of that Officer's reply,
both recorded on page 21 of the
accompanying book marked K,
will show that it was "usual" to
credit the timber account with
savings arising from any cause
on works, the Estimates for which
contained a provision for "timber."
As regards the important
question arising out of the present
investigation, viz., by whom were
the funds leading to the loss of
nearly Rs 28,000 committed, it
is difficult to give a direct reply;
but

but I do not hesitate to state my
firm conviction that, taking
advantage of the laxity of control,
and the absence of thorough and
effective supervision, on the part
of the Range Officer, the Head
Accountant (G. Steenerson Row)
and Superintendent of the Yard
(Manning), either together, or in
collusion with others, clandestinely
arranged to have passed out of
the yard from time to time
quantities of timber which was
sold in the Bazaar, or otherwise
disposed of. Seeing that the
Executive Engineer's work is
confined to Bellary, it should,
it appears to me, have been
possible for him to have kept
the timber yard well under
control, and to have taken
stock at regular intervals. Had
this

19/ 11
this been done, and the result of
each stock taking (whether a
surplus or deficiency) promptly
reported and disposed of, it is
not, by any means, likely that
so heavy a loss as Rupees 28,000
would now have to be reported.
The circumstance which induces
me to link the Head Accountant
with the fraudulent transactions
under notice is the extraordinary
manner in which he endeavored
to cover the deficiencies in the
accounts rendered to this office.
Charges on account of timber were
first made, then recovered either
wholly or in part, and subsequently
debited to other works in which
savings had been effected. In
fact, no opportunity favoring his
designs

designs was allowed to pass, and this may at once be seen by his treatment of the items of extra receipts already noticed, which he undoubtedly knew were being misrepresented in the Range Officer's Accounts. If it be granted that the Head Accountant had a share in these fraudulent transactions, it is clear that he must unquestionably have been aided by the Yard Superintendent in abstracting the timber from the Executive Engineer's Stores.

15. The Accounts of most of the works to which this deficiency has been charged have long since been closed, but there are a few cases in which the works are still in progress. In these cases, it will be necessary to credit the

works in question with the amount of the overcharges, and debit the latter to Profit and Loss. A list of these works, marked L, is enclosed, and it will be seen on reference thereto, that the amount overcharged is Rs 12303-1-6 which will have to be dealt with in the manner indicated above.

16. In order to arrive at a thorough satisfactory conclusion as to the actual extent of loss which Government have sustained in this matter, I requested the present Range Officer to have the timber in the various buildings measured up, and the results reported to this office. It has, however, been found impracticable to comply with this demand, for the reasons explained in

Mr. Fraser's letter No 191, of the
15th June 1872, herewith forwarded.
As regards Kamal Saib's
claim, it has been most difficult
to obtain that full information
which is desirable. An investigation
is, I understand, now being
conducted by the Superintending
Engineer, and the Executive
Engineer in charge of the Bellary
Range, the result of which will,
no doubt, be reported to Government
in due course; but it is necessary
for me here to state that two logs,
numbered 16 and III, which are
alleged to have not been delivered
by Kamal Saib, do really find
a place in the Yard Log book,
and this seems very peculiar.
The dimensions of Log No 16 as
delivered in the Yard, are given in
detail

as per Messrs
Bimby & Co's
list

13
detail in the Log book, and as
regards Log No III, the Log book
shows No 101, but the dimensions
of the former (as per Messrs Bimby
and Co's list) are noted against
it, and I observed the entry in
red pencil, immediately above
101, of III. This latter No is stated
to have been entered by the
Superintending Engineer, Colonel
J. S. Moberly, who apparently
thought with me that III was the
proper number. Log No 101 is entered
in Messrs Bimby & Co's list received
by the Range Officer on the 19th
April 1864, while Log No III appears
in a separate and distinct list
received on the 26th Idem.

In submitting this
report, I deem it my duty to bear
testimony to the very careful and

22/14
painstaking manner in which
S. Venkatapathy Naidoo has performed
the duty entrusted to him, and in
order to mark my appreciation
of the service rendered by him on
this occasion, I will, at the first
opportunity, advance him to such
a position on this Establishment
as his character and ability fully
entitle him to.—

I have the honor to be

Sir,
Your most obedient servant.

J. Hooff

Controller of P. & W. Accounts.

P. W. 1872 Departt.
Pr. of York for September
From N: 3441.

The Controller of
Public Works Accounts,
So. Madras.

The Secretary to
Government,
Public Works Department,
Fort St. George.

Dated ^{17th} June 1842
 Rec^d ^{18th} July 1842

1869

Enclosed
 Reporting on the
 results of the examina-
 tion of the timber
 accounts of the Bellamy
 Ranch. -

no 2119- 6-September/72.

X2. Enclosures given
to the Despatch Agent

677

Feb 6. Oct 18 July 1922. 27. 1925

General Account Current of Receipts and Issues of Timber purchased from November 1867 to the end of 1871-72.

To Timber appearing in the Stock Account from the date of Colonel Palmer's assumption of the charge of the Range to March 1868 when the Stock Account was closed

Supplied by Messrs Abraham & Co.	7,252	11	2	21	6	6	4
Do do by Messrs. Harropatchappa	11	1/4	11	6	3	30	1/3
Do do by Messrs. K. S. S. S.	706	4	8	1	7	8	2
Do do by Messrs. K. S. S. S.	40	3	1/2	100	"	"	"
Do do by Messrs. K. S. S. S.	24,534	"	"	"	"	"	"
Do do by Public Works Workshops and Stores & Petty Suppliers	1,652	3	3	6	5	7	3
	35,130	2	6	2	6	3	1

Amount claimed by Carriage Contractor Kamal Sahib as per Mr. Fraser's letter recorded in G.O. No. 574 dated 2^d March 1872

1611 5 1/2

10,274 9 2

By value of Timber issued to works from the Stock Account (vide Item No. 6th side)

Timber supplied by Messrs. Abraham & Co.	970	6	2	7	7
Do do by Messrs. Harropatchappa	316	1	4	1	8
Do do by Messrs. K. S. S. S.	28	"	"	"	"
Do do by Messrs. K. S. S. S.	43	1	"	"	"
Do do by Public Works Workshops	949	10	3	4	0
Stores & Petty Suppliers	10	3	4	0	3
	20,270	"	"	"	"

Sale of timber in the Stock Account

Timber supplied by Messrs. K. S. S. S.	2,773	15	11
Do do by Messrs. K. S. S. S.	1,200	8	4
Do do by Messrs. K. S. S. S.	11,278	8	3
Do do by Messrs. K. S. S. S.	12	1	"

Transfers to other ranges from supplies by Messrs. K. S. S. S.

Amount ordered to be written off to Profit & Loss on account of loss of timber appearing in the Stock Account	6,538	2	"
---	-------	---	---

Timber on hand from supplies by Messrs. K. S. S. S.

Do do by Messrs. K. S. S. S.	306	1	"
Do do by Public Works Workshops	132	5	4
Stores & Petty Suppliers	1588	6	1
	738	6	4
Loss or deficiency of timber appearing in the Stock Account	22	6	7
Do do by Messrs. K. S. S. S.	33	"	"
Do do by Messrs. K. S. S. S.	288	10	"
Do do by Public Works Workshops	888	2	"
Stores & Petty Suppliers	1698	6	9
	10,274	3	7

Cart hire claimed by Kamal Sahib

	1611	5	1/2
--	------	---	-----

10,274 9 2

Summary

Loss as detailed on the other side Rs 16956 11 9

— if payment be made of amount claimed by Carriage Contractor Hamid Sahib 16 5 7

Add charges made against Savings on works 5646 4 9

— appearing against the Allipor tank, disallowed in communication with the Range Officer 514 " 2

Amount which should have been credited to "Revenue Miscellaneous" but credited to works to cover a portion of the deficiency 616 7 1

Value of logs alleged to have been sold to Contractor Nagappa & Kamasammy, the transaction relating to which is objected to on the ground that there are no entries in the Yard books to support it 2585 " "

27990 " 4

27990 " 4

27990 " 4

B.

23

Statement shewing the works against which over charges appear from the Timber which appeared in the Stock Account.

Works Amount

Wash. Horse, 46th Regiment 1291 " "

Sultampur Canal Shed 850 " "

Tongabudra Channel (annual repairs) 700 " "

Difference between the amount of opening balance as shewn in the Stock Account current for November 1864 and that arrived with reference to the vouchers produced 405 5 7

3246 6 7

C.

Statement showing the works against which
over charges appear from the supplies of timber
made by Messrs Abraham & Co. -

Works	Amount
-------	--------

Timbers for European Troops —	10 2..
Sine, Steel, Artillery —	23 10..

33 12..

[Faint handwritten notes and calculations on the left page, including "10 2..", "23 10..", and "33 12.."]

D.

Statement shewing the works against which overcharges
appear from the supplies of timber made by
Messrs Binny & Co.

Works	Amount
Native Infantry Hospital	213 9 5
Protestant Church furniture	1303 11 3
Jail at Bellary	4560 7 3
Main Grand	2849 14 5
Female Hospital	818 10 5
5 New Double Katines	3463 13 10
Magazine 3 rd 60 th Rifles	184 3 "
Jail's Quarter	500 "
Total	13897 5 7
Less value of timber on hand	1078 11 6
	12818 10 1

26

Dr. H. 3441/72

Statement showing the works on which
there were small savings and which were overcharged
with Rupees 5,646 - 4 - 9.

Works	Amount
Artillery Bunker (November 1867)	87 8
Plunge bath (January 1868)	125
Armorer's shop 76 Regiment (March 1868)	250
Sultampur Camel Shed (November 1868)	500
Native Infantry Hospital (do)	38 8
Putting up windows to the Horse Lines (do)	30 8
Compound wall to Garrison Sergeant Major's Quarters (do)	20
Watering trough to a well (do)	18
Repairing roof of 20th Regiment Building (do)	15
Putting up window shutters to the Horse Lines (do)	13
Providing shelves in the block of buildings occupied by Staff Sergeants (do)	75
Supplying arm racks for standards in the Commissariat Godown (do)	7
do do do do do (do)	17 8
Allipur Tank (December 1868)	144 12 8
Prison cell to Noy Battery (do)	165
Jail at Bellary (do)	280
Sultampur Camel Shed (January 1869)	60
Wash House Artillery (do)	16
Carried over	2062 12 8

P. M. 3441/72

Work	Amount
Brought over	2062 12 8
Native Cavalry latrines (January 1869)	10 8
Fixtures to the Buildings in the Garrison (do)	51 "
Wash House Royal Horse Artillery (February 1869)	256 10 8
Fixing iron barred doors in prison room 3 rd 60 th Rifles (do)	70 "
Drainage European Barracks (June 1869)	200 "
Wash House, Artillery (do)	250 "
Improvements to two prison rooms 3 rd 60 th Rifles (do)	362 "
Whitewashing building 3 rd 60 th Rifles (do)	350 "
Improvements to two prison rooms 3 rd 60 th Rifles (do)	20 "
Improvements to the Superintending Engineer's office (do)	34 "
Barling Alley, Artillery (do)	121 6 6
Plunge Bath Royal Horse Artillery (November 1869)	900 "
Latrine to the Artillery School (do)	110 "
Ration Shed, Artillery (do)	200 "
New European Main Guard (do)	200 "
Arm racks 3 rd 60 th Rifles (do)	20 "
Laying down asphalt to the floor of Male and Female Wards (do)	20 "
Grass Cutters well (February 1870)	43 4 "
Putting arm racks in the Sappers Quarters (do)	11 4 "
Plunge bath Royal Horse Artillery (March 1870)	93 5 8
Arsenal gateway (do)	119 4 "
Drainage 3 rd 60 th Rifles (do)	122 5 8
Store Rooms 16 th Regiment (June 1870)	155 7 4
	5616 11 9

6. 30/24
Statement shewing the works that were irregularly credited with the sale proceeds of old building materials.

Works	Amount.
Native Infantry Hospital	5 8 "
Civil Court House	126 1 8
Female Hospital	404 14 3
Jail at Bellary	74 15 2
Total	616 7 1

Statement showing the works to which the value of the timber (Rs 2585-00) said to have been sold to Contractors were charged & recovered.

Work

Quantity Amount

Civil Cant House _____ 811 4 Rs 2322 3

Magazine _____ 95 6 0 262 13

Total _____ 939 11 4 2585

Statement showing the works to which the value of the timber (Rs 2585-00) said to have been sold to Contractors were charged & recovered.

Work

Quantity

Amount

Civil Cant House

Magazine

Total

1. 32 28

Statement showing the incomplete works against which overcharges of timber appear.

Works	Amount	Remarks.
Jail at Bellary	355 3 10	Indic. Works Workshop &c.
Jail at <u>Se</u> 1845-60-73-182		
1078 11 6 value of timber on land	3,181 11 4	1845-60-73-182
Protestant Church Furniture	1,303 11 3	1845-60-73-182
Main Guard	2,519 11 5	1845-60-73-182
Female Hospital	585 10 5	1845-60-73-182
5. low double latrines	3,463 13 10	1845-60-73-182
<u>Total</u>	<u>12,303 1 6</u>	

P.M. 3441/72

No. 605.

31

Office of the Controller of
Public Works Accounts,
Cheyenne, 15th March 1868.

Memorandum.

As the official year 1867-68
is fast drawing to a close, and it is
desirable that all balances of Stock
and Miscellaneous Advances should
be cleared off before that period,
if possible, the undersigned requests
that the _____ in charge of the
Range _____ District will be good
enough to use his utmost endeavor
to have these balances cleared off
within March, so that no balances
need be brought forward in the
Books of this office for the official
year 1868-69, against these heads.
In case it be not practicable to

Received
22/11/1868

have, thus effected, a report should
be forwarded with March's accounts,
explaining the causes which have
tended to retard such adjustment.

34-5-2
Signed J. O'Connell, Lieut. Col. R.E.
Controller of P.W. Accounts

1st Range, Bellary.
2nd " " "
3rd " " "
4th " " "
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(True Copy)

Controller of P.W. Accounts

No. 2119. P.M.D.
 No. of the Madras Govt.
 dated the 6th Sept/12.
 Read the following:

From the Minister of H.E. No. 697 of 17 June/12
 P.W. Acc'ts

The inquiry into
 the Timber Accounts
 of the Bellary Range
 instituted by Govern-
S.D.
 See note at end. - must Order No. 574
 of 2nd March has
 disclosed lamentable
incompetence and in-
efficiency on the part
 of the Superintending
 Engineer and Range
 Officer, with the ^{usual} ~~natural~~
 result of speculation
 and fraud on the part
 of the latter's subordinates
 and heavy loss to
 Govt.

Enclosure in a letter
 from the Comdr. of
 the Accounts, to the
 Secy. of Government
 17th June 1912. No. 697 -

P.M. 244/12.

6th Sept 1912

Dec 8 - 1912
 (10 Dec 1912)

Government. The
latter is ~~estimated~~ ~~by~~ ~~the~~ ~~government~~ ~~as~~ ~~being~~ ~~the~~ ~~value~~ ~~of~~ ~~the~~ ~~timber~~ ~~to~~ ~~be~~ ~~cut~~ ~~on~~ ~~the~~ ~~land~~ ~~of~~ ~~the~~ ~~government~~ ~~in~~ ~~the~~ ~~year~~ ~~1867~~ ~~and~~ ~~1868~~ ~~and~~ ~~1869~~ ~~and~~ ~~1870~~ ~~and~~ ~~1871~~ ~~and~~ ~~1872~~ ~~and~~ ~~1873~~ ~~and~~ ~~1874~~ ~~and~~ ~~1875~~ ~~and~~ ~~1876~~ ~~and~~ ~~1877~~ ~~and~~ ~~1878~~ ~~and~~ ~~1879~~ ~~and~~ ~~1880~~ ~~and~~ ~~1881~~ ~~and~~ ~~1882~~ ~~and~~ ~~1883~~ ~~and~~ ~~1884~~ ~~and~~ ~~1885~~ ~~and~~ ~~1886~~ ~~and~~ ~~1887~~ ~~and~~ ~~1888~~ ~~and~~ ~~1889~~ ~~and~~ ~~1890~~ ~~and~~ ~~1891~~ ~~and~~ ~~1892~~ ~~and~~ ~~1893~~ ~~and~~ ~~1894~~ ~~and~~ ~~1895~~ ~~and~~ ~~1896~~ ~~and~~ ~~1897~~ ~~and~~ ~~1898~~ ~~and~~ ~~1899~~ ~~and~~ ~~1900~~ ~~and~~ ~~1901~~ ~~and~~ ~~1902~~ ~~and~~ ~~1903~~ ~~and~~ ~~1904~~ ~~and~~ ~~1905~~ ~~and~~ ~~1906~~ ~~and~~ ~~1907~~ ~~and~~ ~~1908~~ ~~and~~ ~~1909~~ ~~and~~ ~~1910~~ ~~and~~ ~~1911~~ ~~and~~ ~~1912~~ ~~and~~ 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In addition to this,
there are two sums
of Rs. 5646.4.9 and
Rs. 544.0.32, which
though appearing in
the Range Accounts
and in the Timber
and Silt accounts
issued to work or sold
to Contractors have
really no connection
with such transactions;
the 1st item consisting
of lands improperly
charged to work, or
which small savings
would otherwise have
been shown, and the
second having been

37 35
been charged against
a Tank work without
apparently the slightest
pretense, and also a
sum of Rs. 616.7.1
representing the value
of old building ma-
terials the sale of which
should have
been credited to Re-
venue Miscellaneous
but were credited to
work to cover a por-
tion of the deficiency
in Timber. For
these the Range
Officer is directly
responsible; they were
made by his order
with the (manifest)

intention of concealing
deficiencies known
by him from several
stock taking to
have arisen. On
this ground alone the
Governor in Council
might be justified in
resolving to dispensing
with his services in the
Public Works Dept.
from the 1st Oct. 1872,
the probable date of
the reorganization of
the Public Works Dept.
and by which time
intimation of the
sentence can reach
him through the Indian
Domic.

I would say - nothing
can justify or palliate
such an act & there
fore the

but before taking such a
step he resolves that about
Col. Palmer he supplied
with full statement of
the case against him,
and he called on him to sub-
mit such explanation
as he may have to offer.

should be

But

35
But there is another
item of Rs. 2585,
against the correctness
of which the Head
Accountant & three
mercenary Rajs in
vain protests. Para
11 of the Controller's
Report conclusively
convicts him of
having entered Logo
of that value as
having been sold
to Contractors, while
they were actually
appropriated on
two specified works,
the debits to which
are already allowed
in the deficit of Rs.

16,986-14-9 first
disposed of; and
moreover nothing
of such sale appears
in the Yard Sale book.
This fraudulent transaction
~~was~~ (of course un-
~~known~~ ~~had been~~ ~~known~~
known to the Range
Officer) ~~and~~ ^{was} carried
out for the benefit
of the Head Accountant
and Yard Superintendent
Man Singh
alone. And the
Governor in Council ~~has~~
cannot but declare
their dismissal from
the Public Service and declare them
incompetent for
future

future employment
in it, from the date
of this Order being
^{issued} promulgated at
Bellary; which the
Superintending Engineer
will notify in due
course. It will here-
after be considered
whether criminal pro-
ceedings shall be
taken against them.
Para Notice has already
been taken in G.O.
No 1376 of 3rd June 1872
of First Cell Alloberly's
bad mismanagement
of the 3rd Du and
his request to be

allowed to return to
Bellamy was negatived
in consequence. But
the mixture of ignorance
weakness, and want
of moral courage
exhibited by him
in connection with the
transactions under
review, would now appear
to prove him
unqualified for the charge
of any district, and
he can no longer be
allowed to retain
the rank and em-
oluments of a post-
which he has proved
himself incompetent
to hold. From the

I would say
his conduct
in connection with
these transactions
appears to
have been such that
unless he can
satisfactorily clear
himself, the post
cannot entrust
him even with the
charge of a District
under the new or-
ganisation. The opera-
tions of the Blue Bank
at Bellary - his own
Head Quarters - have
for years been of a
very unsatisfactory
character - and ought
to have been closely
superintended by him -
On one occasion a
fire - attributed to
inconsideration oc-
curred - on another

as the ~~the~~ ^{person} ~~person~~ ^{person}
Low ^{person} ~~person~~ ^{person} ~~person~~ ^{person}
has ^{person} ~~person~~ ^{person} ~~person~~ ^{person}
been ^{person} ~~person~~ ^{person} ~~person~~ ^{person}
able to write
off large sums.

There was there ^{person} ~~person~~ ^{person}
lack of warning - but
the post ~~person~~ ^{person} ~~person~~ ^{person}
Col. He. exercised ~~person~~ ^{person}
ordinary measures of
superintendence - control
or supervision. The
post ^{person} ~~person~~ ^{person} ~~person~~ ^{person}
frustrated ~~person~~ ^{person} ~~person~~ ^{person}
for any alteration
he may have made
in his own defence.

10-38
10th October there fore
he will cease to be
designated or draw
pay as Supg: Engr
and take rank
in the Dept: Public
Works as E. Engr
10th grade only -
The Acting Supg
Engr ^{3rd Sn} will now take
active measures for
settling the outstand-
ing claim of Rs.
1,611-5-7 satisfying
so much of it as
the Carriage Con-
tractor can prove
and referring him
to the Comr for so
much

much as he is unable to account satisfactorily to account for. It would also appear necessary that the Controller in correspondence with the Sup: Engr and Range Officer should arrange how the Timber accounts should be finally adjusted, the exact amounts to be credited to completed and incomplete works, and that to be written off to Profit and Loss. The inquiry made by

41
Accountant T.
Venkata Pat Naidoo
of the Controller's
Office appears to
have been most
thorough and
searching G.M.W.

This is a very bad
case. But I think
Col. Maholy should
be allowed an opportunity to defend
himself. I do not see
what valid defence
he can make - but it
is undesirable that
Govt. should condemn a
man unheard. Col. Maholy
case is different. The
liberators attempt to
cast their losses on
defence in both the
cases. It appears from the
Colonel Maholy's
case as well as in
that of Maholy
it will be desirable
to know what he has
to say before ordering
his removal from the
Department.
A.P.
It would certainly
appear that in both
no alternative but
to remove from the

Department with Col.
 Moberly and Col. Palmer.
 but before any ~~do~~ action
 is taken ~~with the~~ ^{with the} ~~reference~~
 with the view, then
 agreed to be furnished
 with a full statement
 of the case against
 them, and requested
 to submit any explanations
 which they may desire to offer.

Urgent
 26/8/72

[Signature]

To
 + Lieut Col. A.S. Moberly C.E.
 + " " J. G. Palmer
 Supd. Engrs 3rd Div.
 Controller.

Desp 11/9/72

+ Given to Mr. [unclear] for despatch.

Cp. 3441.

Gobt. of 1872 Madras.
 PUBLIC WORKS.

To Lieutenant Colonel. A.S.
 Moberly C.E.

Dated.

Recd.

Encl. 16

G. O., 6th September 1872, No. 2119

Nos. 77878

Trincher Accounts of the
Bellary Range. Passing
 orders in relation to the
 Controller of P.W. Accounts
 reporting on the results
 of the examination of
 the Trincher accounts of
 the Bellary Range.