M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 2642 Press
204-204- Mis.

Dated 13-11 1872.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 13th November 1872.

Read the following papers :—

No. 204. From the Superintending Engineer, 3rd Division, to the Secretary to Government, Public Works Department, dated Bellary, 24th September 1872, No. 1,464.

I HAVE the honour to forward a letter from Maun Singh to the address of the Executive Engineer, Bellary, accompanied by a letter from that Officer to me ; also two copies of letters signed by Colonel Palmer, of which more hereafter.

2. I trust that, after a perusal of these documents, Government will be pleased to re-consider the part of their Order No. 2,119 of 6th instant, which relates to the dismissal of Maun Singh.

3. This order seems to have been founded on the idea that Maun Singh was Superintendent of the timber yard. That he was not so is amply proved by the accompanying documents, and I would call the special attention of Government to the fact that the dates of Colonel Palmer's memoranda are intermediate to the period marginally mentioned in paragraph 12 of the Controller's Report, namely, from June to November 1869.

4. I must say that I entirely agree with Mr. Fraser in his remarks. I have never been able to follow the Controller's reasoning regarding the amount of Rupees 2,585, mentioned in paragraph 12 of his letter. He himself admits that it was recovered from the Contractors, but will not allow that it was on account of the timber.

5. It must have been recovered on some account; and I submit that unless the Controller can point out the account on which the recovery was made, he is not justified in coming to the conclusion he has done, as Mr. Fraser's statement as to the careless manner in which the books were kept, effectually disposes of any inference that might otherwise be drawn from the absence of entries in them.

6. In conclusion, I would add that the Head Accountant is, I understand, about to submit a memorial, and I would call special attention to the last paragraph of Mr. Fraser's letter, more particularly to the concluding part of it.

No. 205. From the same Officer, dated Bellary, 28th September 1872, No. 1,530.

I HAVE the honour to forward, for the favourable consideration, a memorial from G. Streenavasa Row, who was by G. O. No. 2,119 of 6th instant dismissed from the public service.

2. Accompanying are a letter from the Executive Engineer, Bellary, forwarding the memorial, and a copy of a list of estimates signed by Colonel Palmer.

3. The Government will remark that the Accountant's defence is that in all he acted under orders from Colonel Palmer, and this is certainly borne out by the last-mentioned document.

4. I will only further remark that with all deference to the Controller, his conclusions have, in my opinion, been arrived at on very insufficient grounds.

REFERRED to the Controller of Public Works Accounts for report.

(Signed) G. W. WALKER, Colonel, R. E.,

9th October 1872. *Secretary to Government, P. W. D.*

No. 206. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort. St. George, 15th October 1872, No. 1,588.

I HAVE the honour to acknowledge the receipt of Captain Smith's letter No. 24-A of the 3rd instant, and to state in reply that having gone through the papers therewith forwarded, I observe that the petitioner, Maun Singh, bases his defence on the following grounds:—

1 Letter from Superintending Engineer, 3rd Division, with four enclosures.
1 Letter from the Executive Engineer in charge of the Bellary Range, with three enclosures.

(1.) That he was at no time Superintendent of the yard.

(2.) That he signed certain papers for the Superintendent under orders from Colonel Palmer, the then Range Officer.

(3.) That the appropriation of specific logs, as first intended, were, in some instances, subsequently altered of necessity according to circumstances, and other logs used in lieu.

(4.) That the "Issue Book" was never intended to exhibit transactions relating to sales of timber, and that the sale of the logs valued at Rupees 2,585, adverted to in my letter to Government, is noted in the sale book.

2. The several monthly yard lists rendered to the Range Office for a considerable period, and with reference to which the accounts for the Controller were prepared, the "Delivery notes" which indicate appropriations to works and sales to private parties, and other important papers connected with the yard office, having bee n signed by Maun Singh, not *for* the Superintendent as is alleged, but *as* the Superintendent, it was concluded, with ample reason, that Maun Singh was in charge of the yard, and if this were not the case, the question arises by whom were the duties of Superintendent conducted, and why does the name of that individual not appear in any of the documents referred to between July and November 1869, and at other periods both before and after.

3. Mr. Executive Engineer Fraser, in paragraph 4 of his letter giving cover to Maun Singh's petition, states that he was never the "Yard Superintendent," and that he was always, when in the yard, subordinate to the Superintendent. With reference to this, I have to state that Maun Singh *does* appear to have been at certain times in a subordinate position in the work yard, but during such periods the monthly lists above referred to were despatched to the Range Office, either under *two* signatures, namely, those of the Superintendent and Maun Singh, or under that of the former alone.

4. Paragraph 8 of the latter's petition would lead to the inference that the sale of timber to Contractors Nagappa and Ramasawmy was recorded in *one* list signed by him *for the Superintendent.* The sale of logs to these Contractors does not, however, actually appear in a single list, but is embodied in several statements showing timber issued to works, etc., and those statements, signed by Maun Singh *as Superintendent of the yard*, embrace the period noted in the margin. Please see paragraph 12 of my letter to Government recorded in G. O. No. 2,119 of the 16th ultimo.

June to November 1869.

5. Adverting to the "*Log Book*," it is stated that the presence or absence of any entry in it cannot be considered certain evidence of anything, for the simple reason that it was usual with the "Yard Superintendent" to select certain logs for particular objects and to note these objects in the log book, but that it so happened, in some cases, that other logs had subsequently to be appropriated in lieu, and no entry of such appropriations were made, owing to the carelessness of the yard writer. In connection with this, I would observe that the argument has no force whatever in the case of the specific logs which are stated to have been sold to Contractors Nagappa and Ramasawmy. The *yard lists* show that some of these logs were so disposed of in *October* 1869, and if these entries are at all trustworthy, the question arises how it happened that the sale was not recorded in the *log* book, and that some of those very logs subsequently appear in it for the first time against December 1869, February 1870, etc., as having, *in those months*, been appropriated to works under execution by departmental agency. The case of the logs stated to have been sold in other months is identical. Further, the receipts of the Contractors for this timber are not forthcoming, and the "*Issue Book*" which shows all timber sent out of the yard, either for use on works, or for sale to Contractors, contains no note of the sale to Nagappa and Ramasawmy, so that the yard lists, which are not original documents, but compilations from the issue book, contain the only record of the sale, and such record is, in my opinion, wholly unreliable.

6. The Range Officer states that the "Issue Book" is in very much the same state as the "Log Book." This is the book from which my Accountant was led to understand that the yard lists rendered to the Range Office were prepared. The yard lists, as already observed, is a compilation of the daily issues to works detailed in the "Issue Book," and is prepared at the close of each month. If, as is now argued, the entries in the "Issue Book" cannot be confided in, those in the yard lists must be equally unreliable, and the entire transactions relating to timber, as recorded in the Range Accounts, untrustworthy and fictitious. It is represented by the petitioner that the "Issue Book" was not intended to show sales, but that it was kept as a record of issues to works alone. I am, however, in a position to state, from information communicated to me by my Accountant, that this book contains entries relating to all sales, save those under dispute to Contractors Nagappa and Ramasawmy.

7. Under the circumstances stated above, and seeing that the credit afforded to Contractors Nagappa and Ramasawmy, and the debit in the accounts against the Court-house and Magazine in the month of December 1870 did not in any way affect the Range Officer's cash balance, the bills for those works having apparently been increased to such an extent as would admit of a *book* recovery of Rupees 2,585 being shown against them, I arrived at the conclusion that the transaction was nominal, and was introduced into the accounts to serve some improper purpose, which this office cannot discern.

8. Maun Singh, in paragraph 12 of his petition, states that a record of the sale in dispute is to be found in what he calls the "Sale Book." My Accountant informs me that no such book was ever produced before him, and that he was not even aware of its existence. A record entitled the "Bill Book," intended to show

transactions relating to sales of timber to private parties, etc., was certainly forthcoming, but it was stated that the entries in it were made only *when bills were presented for payment*, and as transactions subsequent to 1868 or the early part of 1869 found no place therein, and the second book containing those transactions was reported to be missing, no examination or comparison could be made. If what is now termed the sale book contained a note of the transaction with Contractors Nagappa and Ramasawmy, and that book was regarded as a reliable and trustworthy record, it appears to me that the Range Accountant would certainly have made mention of the fact in his memorandum forwarded to Government with my letter No. 697, dated 17th June 1872. He is, however, silent in respect to it.

9. Several persons appear to have been in charge of the yard from time to time and they may be more or less culpable. Maun Singh having signed *as* the Yard Superintendent in the lists relating to the disputed sale to Contractors, I could come to no other conclusion than that he shared with the Range Accountant in the fraudulent transactions which have resulted in a total loss to Government of nearly 28,000 Rupees. Even supposing Maun Singh to have been, as he alleges, in a subordinate position, he must, at least, have been aware of the frauds which were being practised, seeing that he took so prominent a part in the transactions of the yard, and yet there is nothing on record to show that he made any representation on the subject to the Range Officer.

NOTE.—Of the parties mentioned in paragraph 10 of Mr. Fraser's letter recorded in G. O., No. 574, dated 2nd March 1872, the only individuals now in the department are—
Serjeant Richmond employed as Taluq Overseer in the Cuddapah Range, and
Maun Singh employed on the Imperial Petty Establishment of the Bellary Range.

10. Since writing the above, the memorial of the Head Accountant, G. Streenavasa Row, has been referred to me for report. In it Streenavasa Row takes exception to the sum of Rupees 2,585 being added to the amount of loss. The grounds on which this was done having already been explained at length, no further remark seems necessary; but I would observe, with reference to paragraph 2 of Mr. Fraser's letter No. 432, that the amount just mentioned having been permitted to stand as a debit against the works to which the log book shows the timber to have been issued, was *in the light of a double charge*, disallowed as the value of wood sold to Contractors, and forms part of the sum of Rupees 8,775-4-11 maintained in paragraph 8 of my report.

11. In my report of the 17th June, I gave it as my opinion that the irregularities in the Bellary Timber Accounts could not have been carried on without, at least, the cognizance of the Range Officer; but I am convinced that no Accountant would have followed the course pursued by Streenavasa Row, and wilfully misrepresented items of extra receipts so as to avoid detection, unless he had an undoubted share in the transactions. Head Accountants attached to Range Offices possess, of necessity, a degree of influence with those employed in subordinate capacities, and I feel sure that if Streenavasa Row was not acting in concert with others for an improper purpose, but desired to do his duty to Government, he was in a position to have prevented much of the loss sustained by the State, or to

have made such a representation as would have effectually stopped the irregularities at an early stage. Taking all the circumstances of the case into consideration, I cannot think that it would be safe, or at all to the interests of Government, to allow such a man to occupy any longer the important post which he held in the Bellary Range.

No. 207. ORDER THEREON, 13th November 1872, No. 2,672.

ESTABLISHMENT, No. 11.

IN the opinion of His Excellency the Governor in Council, the Controller has shown clearly that the connection of both Maun Singh and the Head Accountant of the Bellary Range Office with the accounts of the Bellary timber yard was such that they could not, if they did their duty, have been ignorant of the extensive frauds which undoubtedly were practised; while the state of the accounts put forward in defence of these subordinates is of itself sufficient reason for dispensing with the services of all who were at any time engaged in their compilation. But for the discreditable state of the various accounts the frauds committed could not have escaped detection, and the discrepancies in the various lists are shown to have been such that no office servant either in the position of Maun Singh or of the Range Accountant could have failed to be aware of them. By concealing their cognizance of these discrepancies they lent their aid and became accessories to the frauds. His Excellency accordingly declines in any way to modify the order already passed directing their dismissal; and further directs that the Superintending Engineer will report, without delay, the names of every subordinate of whatever grade who may have been temporarily or permanently employed either as yard maistries or in the original recording of the transactions in the yard accounts, or in the compilation of them in the Range Office during the period reviewed by the Controller in his original report, stating the nature of the duties performed by each and the extent to which, in the opinion of the Superintending Engineer, each man is involved by his omission to bring to light or correct the discrepancies in the accounts. His Excellency observes that Serjeant Frankland is the only one of eight who have held the post of Yard Superintendent who is now in the department. The Superintending Engineer will report to what extent he is responsible for the state of the yard accounts during a portion of the period under review, and forward, for the consideration of Government, any explanation he may have to offer on the subject.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Superintending Engineer, 3rd Division.
„ Controller of Public Works Accounts.
Exd. E. C. Shunker.

No. 1464

Superintending Engineer's Office.
3rd Division.

Camp _____, Taluk
Bellary District.
The 24th September 1872.

From,

The Superintending Engineer
3rd Division.

To,

The Secretary to Government
Public Works Department
Fort Saint George.

Enclosures. 4

Sir,

I have the honor to forward a letter from Maun Singh to the address of the Executive Engineer Bellary, accompanied by a letter from that Officer to me, also 2 Copies of letters signed by Colonel Palmer, of which more hereafter.

2. I trust that after a perusal of these documents Government will be pleased to proceed under the particular order No. 3119 of 26th Sept. which relates to the dismissal of Maun Singh.

3. This order seems to have been founded on the idea that Maun Singh was superintending Saunders Agency. That he was not so, is amply proved by the accompanying documents. I would call the

special attention of Government to the fact that the dates of Colonel Palmer's Memoranda are intermediate to the period marginally mentioned in Para 12 of the Controller's Report Viz - from June to Novr 1869.

4 I must say, that I entirely agree with Mr Bazen in his remarks - I have never been able to follow the Controller's reasoning regarding the Account of Rupees 2555 mentioned in Para 12 of his letter. He himself admits that it was recovered from the Contractor, but will not allow that it was on account of the Swindler.

5. It must have been recovered on some account, and I submit that, unless the Controller can point out the account on which the recovery was made, he is not justified in coming to the conclusion he has done, as Mr Bazen's statement as to the careless manner in which the Books were kept, effectually disposes of any inference that might otherwise be drawn from the absence of entries in them.

6. In Conclusion, I would add that the Head Accountant is I understand about to submit a Memorial, and I would call special attention to the last Para of Mr Bazen's letter, more particularly to the

Concluding part of it.

I have &c.

James Erskine Major &c.

Offg Dept of Engineers &c.

No. 1330

Superintending Engineer's Office.
3rd Division.
Bellary 8th September 1892.

From,
The Superintending Engineer
3rd Division.

To,
The Secretary to Government
Public Works Department.

Enclosures. 4

Sir,

I have the honour to forward for the favourable consideration of Government a Memorial from G. Sheriman Rao, returned by G. O. No. 2119 of 6th August, dismissed from the Public Service with a copy of the Accompanying two letters from the Executive Engineer, Bellary, forwarding the Memorial, and a copy of his List of Estimates signed by Colonel Palmer.

2. The Government will remark that the Accountants state that in all the cases of Accounts stated in the Memorial, the Contractor was released from Colonel Palmer, and that under rules the Contractor is entitled to receive only the last instalment of the Estimate.

Memorial.

P.W. 1892 Oct
From, Gwt. Ft. St. George

The Superintending Engineer
3rd Division.

To,

The Secretary to Government.
Public Works Department.
Fort Saint George

No. 1464.

Dated 24 September 1892.
Received 26

Encl: 4.

Forwarding a Petition from Private Bramin Ranga & 2 Others praying to be paid by Colonel Palmer & Requesting that Government will reconsider that part of their order which relates to the dismissal of Bramin Ranga

Their Letter

No. 2672 - 13th Nov 1892

Posted to Order 27th Sept 1892

document.

4. I will only further remark that, with all deference to the Controller, his conclusions have in my opinion been arrived at on very insufficient grounds.

I have the honor to be
Sir
Your most Obedt. Servant
Lemuel Welles Major R.E.
Offg. Supdtg. Engineer 2d Dist.

Rec'd September 1872 Rs 27-10

P. W. 18 72 — Depart

From, Bro of Govt Fy Pongle
4808.

The Superintending Engineer
3rd Division.

To,

The Secretary
Public Works Department
Fort St George

No. 1526

Dated 25 September 1872

Received 30 Oct 72.

Encl: 1 & 8

Forwarded for Consideration & Orders
Requisition from Cy Steamer and Road
Supt Secundrabad, demanding
sanction to Cy.O. No 2119 of 6th
Instant.

P.W. 5046/72.

Rs 26 12 15 Nov 72

Referred to the Controller of Public Works Accounts for Report.

[illegible] Coll Rs

Secy to Govt

9th Oct 72.

Rs 205

Sanctioned by Order & Delegn

No

Office of the Controller of
Public Works Accounts,
No 1588 Fort St. George, 15 October 1872.

From

The Controller of
Public Works Accounts,
Madras

To

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

Sir,

I have the honor to acknowledge the receipt of Captain Smith's letter No 214, of the 3rd Instant, and to state, in reply, that having gone through the papers therewith forwarded, I observe that the Petitioner, Maun Shing, bases his defence on the following grounds:-

1. That he was at no time

Superintendent of the Yard.

2. That he signed certain papers for the Superintendent, under orders from Colonel Palmer, the then Range Officer.

3. That the appropriation of specific logs, as first intended, were, in some instances, subsequently altered of necessity according to circumstances, and other logs used in lieu.—

4. That the "Scale Book", was never intended to exhibit transactions relating to sales of timber, and that the sale of the logs valued at Rupees 2585, adverted to in my letter to Government, is noted in the Sale Book.

2. The several monthly Yard lists rendered to the Range office, for a considerable period, and with reference to which the accounts

for the Controller were prepared, the "Delivery notes" which indicate appropriations to works and sales to private parties, and other important papers connected with the Yard office, having been signed by Mamm Sing, not for the Superintendent as is alleged, but as the Superintendent, it was concluded, with ample reason, that Mamm Sing was in charge of the Yard, and if this were not the case, the question arises by whom were the duties of Superintendent conducted, and why does the name of that individual not appear in any of the documents referred to between July and November 1869, and at other periods both before and after.—

3. Mr. Executive Engineer Fraser, in part 4 of his letter giving

cover to Mann Sing's Petition, states that he was never the "Yard Superintendent," and that he was always, when in the Yard, subordinate to the Superintendent.— With reference to this, I have to state that Mann Sing does appear to have been at certain times in a Subordinate position in the Work Yard, but during such periods the monthly lists above referred to were despatched to the Range office either under two signatures, viz: those of the Superintendent and Mann Singh, or under that of the former alone.—

4. Para 8 of the latter's Petition would lead to the inference that the sale of timber to Contractors Nagappa and Ramasammy was recorded in one list signed by him for the Superintendent.— The sale of logs to these Contractors does not however actually appear in a single list, but is embodied in several Statements shewing timber issued to works, &c, and those Statements, signed by Mann Sing as Superintendent of the Yard, embrace the period noted in the margin.— Please see Para 12 of my letter to Government recorded in G.O. No. 2119, of the 16th Ultimo.—

June to November 1869.

5. Adverting to the "Log Book", it is stated that the presence or absence of any entry in it cannot be considered certain evidence of any thing, for the simple reason that it was usual with the "Yard Superintendent" to select certain logs for particular objects, and to note these objects in the log book, but that it so happened, in some

cases, that other logs had subsequently to be appropriated in lieu, and no entry of such appropriations were made, owing to the carelessness of the Yard Writer.- In connection with this, I would observe that the argument has no force whatever in the case of the specific logs which are stated to have been sold to Contractors Nagappa and Ramasawmy.- The Yard lists their that some of these logs were so disposed of in October 1869, and if these entries are at all trustworthy, the question arises how it happened that the sale was not recorded in the Log Book, and that some of those very logs subsequently appear in it for the first time against December 1869, February 1870, &c., as having, in those months, been appropriated to works under execution by Departmental agency.- The case of the logs stated to have been sold in other months is identical. Further, the receipts of the Contractors for this timber are not forthcoming, and the "Issue Book", which shews all timber sent out of the Yard, either for use on works, or for sale to Contractors, contains no note of the sale to Nagappa Ramasawmy, so that the Yard lists, which are not original documents, but compilations from the Issue Book, contain the only record of the sale, and such record, is, in my opinion, wholly unreliable.-

6.- The Range officer states that the "Issue Book" is in very much the same state as the "Log Book".- This is the book from which my accountant was led to understand that the

Yard lists rendered to the Range Office were prepared.— The Yard List, as already observed, is a compilation of the daily issues to works detailed in the "Issue Book", and is prepared at the close of each month.— If, as is now— cropped, the entries in the "Issue Book" cannot be confided in, those in the Yard lists must be equally unreliable, and the entire transactions relating to timber, as recorded in the Range Accounts, untrustworthy and fictitious.— It is represented by the Petitioner that the "Issue Book" was not intended to show sales, but that it was kept as a record of issues to works alone. I am, however, in a position to state, from information communicated to me by my Accountant, that this Book contains entries relating to all

all sales, save those under dispute to Contractors Nagappa and Ramasamy.—

7. Under the circumstances stated above, and seeing that the credit afforded to Contractors Nagappa and Ramasamy, and the debit in the Accounts against the Court House and Magazine in the month of December 1870 did not in any way affect the Range Officer's Cash balance, the Bills for those works having apparently been increased to such an extent as would admit of a book recovery of Rupees 2,585 being shewn against them, I arrived at the conclusion that the transaction was nominal, and was introduced into the Accounts to serve some improper purpose, which this office cannot discern.—

8. Mann Sing, in Issue 12 of

his Petition, states that a record of the Sale in dispute is to be found in what he calls the "Sale Book". My Accountant informs me that no such Book was ever produced before him, and that he was not even aware of its existence.- A record entitled the "Bill Book", intended to shew transactions relating to sales of timber to private parties, &c., was certainly forthcoming, but it was stated that the entries in it was made only when Bills were presented for payment, and as transactions subsequent to 1868 or the early part of 1869 found no place therein, and the second book, containing those transactions was reported to be missing, no examination or comparison could be made.- If what is now termed the Sale Book contained a note of the transaction with Contractors Nagappa and Ramasawmy, and that Book was regarded as a reliable and trustworthy record, it appears to me that the Range Accountant would certainly have made mention of the fact in his Memo: forwarded to Government with my letter No 6975 dated 14th June 1872. He is, however, silent in respect to it.-

Note.- Of the parties mentioned in para 10 of Mr Fraser's letter recorded in Gl. C. No 5714, dated 2nd March 1872, the only individuals now in the Department are,

Sergeant Richmond - employed as Sub. Overseer in the Cuddapah Range; and,

Maun Sing - employed in the Imperial Petty Establishment of the Bellary Range.-

} Several persons appear to have been in charge of the Yard from time to time, and there may be more or less culpable.- Maun Sing having signed as the Yard Superintendent in the lists relating to the disputed sale to Contractors, I could come to no

other conclusion than that he shared with the Range Accountant in the fraudulent transactions which have resulted in a total loss to Government of nearly 25000 Rupees. Even supposing Mamu Sing to have been, as he alleges, in a subordinate position, he must, at least, have been aware of the frauds which were being practised, seeing that he took so prominent a part in the transactions of the Yard, and yet there is nothing on record to shew that he made any representation on the subject to the Range officer.—

10.— Since writing the above, the Memorial of the Head Accountant, Gr. Streenevasa Row, has been referred to me for report.— In it Streenevasa Row takes exception to the sum of Rupees 2,585 being added to the amount

amount of loss.— The grandson which this was done having already been explained at length, no further remark seems necessary, but I would observe, with reference to Para 2 of Mr. Fraser's letter No. 432, that the amount first mentioned having been permitted to stand as a debit against the works to which the Log Book shews the timber to have been issued, was in the light of a double charge, disallowed as the value of wood sold to Contractors, and forms part of the sum of Rupees 8,775-4-11 mentioned in para 8 of my report.—

11. In my report of the 17th June, I gave it as my opinion that the irregularities in the Bellary Timber Accounts could not have been carried on without, at least, the cognizance of the Range

Officer, but I am convinced that no
Accountant would have followed
the course pursued by Strecnerasa
Row, and wilfully misrepresented
items of Extra receipts so as to avoid
detection, unless he had an
undoubted share in the transactions.
Head Accountants attached to Range
Offices possess, of necessity, a degree
of influence with those employed
in subordinate capacities, and
I feel sure that if Strecnerasa Row
was not acting in concert with others
for an improper purpose, but desired
to do his duty to Government, he
was in a position to have prevented
much of the loss sustained by
the State, or to have made such
a representation as would have
effectually stopped the irregularities
at an early stage.— Taking all
the circumstances of the case into

consideration, I cannot think
that it would be safe, or at all
to the interests of Government, to
allow such a man to occupy any
longer the important post which
he held in the Bellary Range.—

I have the honor to be
Sir
Your most obedient Servant.

S. Thodey

Controller of P.W. Accounts.

P. W. 1872 Depart.
Pw of Gt. for November
No. 5040.

From
The Controller of
Public Works Accounts,
Madras.

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

Dated 15th & 16th October 1872

No. 1588

Enclosures 7

Reporting upon the Memorials of marine Mann Singh and Head Accountant Stevenson and Row of the Bellary Range No. 2672 - 13th Nov. 1871

Forwarded

Note on the letter from the Superintending Engineer of the 3rd Division dated 24th September 1872, No. 1464.

The man Mann-singh described in the G.O. No. 2119 as "Gard Superintendent" appeals against his dismissal on the grounds that he was not "Gard Superintendent" and in no way responsible for the issue of timber. He furnishes a list showing the men who occupied the respective posts of "Gard Superintendent" "Gard

Forwarded to the Superintending Engineer for further report.

Collector

Collectorate
21st October 1872

Copy forwarded to the Executive Engineer Cuddapah for information and report.

Superintending Engineer

Cuddapah
22nd October 1872

Executive Engineer

No. 206.

Despatched 17th October 72

Maistry" and "Yard writer" during the period under consideration, he produces two Memoranda signed by Col. Palmer to the effect that he was responsible for the quality of wood issued to the Barracks under his charge and that he had nothing to do with the issue of timber from the yard. He admits however that during the period referred to in the Memoranda he signed papers for the Yard Superintendent and amongst them those referred to

by the Controller &c. involving fraud.

The period moreover affected by the frauds extended from April 1870 to June 1871: the Memoranda therefore which are dated 8th July 1869 do not prove that he was not subsequently put in charge and in some way responsible for timber issues: but Mr. Fraser proves that in the case of other logs irregularity of entry and even omissions were so frequent that no argument ought to be based on the entries in this case, I think

he is right -

I hardly follow the Controller in his reasoning myself. If the Accountant knew of and was anxious to conceal deficiency in timber, he could attain his object by debiting a certain number of Cubic feet twice over to work Rs. and only actually issuing the timber once.

The books shew an issue to Contractors and a corresponding recovery from them this may be bonâ fide, they also shew an issue to works, can the Controller shew a corresponding "debit" to the work in the accounts in addition to that found for the issue to Contractors, otherwise I agree with the Superintending Engineer and Mr. Fraser that duplicate or omitted entries alike carry with them no proof of fraud.

C.L.S.

Rec'd.

Rec'd. Office Land Revt.
2672 Read the following:-

From the Acctg. 3rd Div. (Rec'd 24 Feb/72)
Do do do (— 28 do)
Controller, Rec'd (— 15 Feb/72)

In the opinion of His Excellency the Governor in Council the Controller has shown clearly that the connection of both Inquiry and the Head Accountant of the Bellary Range office with the accounts of the Bellary timber yard was such, that they could not

Rec'd 15 March/72 Land Office

if they did their duty, have been ignorant of the extensive frauds which undoubtedly were practiced; while the state of the accounts put forward in defence of these Subordinates, is of itself sufficient reason for dispensing with the services of all who were at any time engaged in their compilation. But for the disgraceful state of the various accounts the frauds committed could not have escaped detection, and the discrepancies in the various bills

are shown to have been such, that no office servant either in the position of Imam Singh or of the Range Accountant could have failed to be aware of them. By concealing their cognizance of these discrepancies, they lent their aid and became accessaries to the frauds. His Excellency accordingly declines in any way to modify the order already passed directing their dismissal, and further directs

that the Supt Engineer will report without delay the names of every subordinate of whatever grade, who may have been temporarily or permanently employed either as Yard Masters or in the original recording of the transactions in the yard accounts or in the compilation of them in the Range Office during the period reviewed by the Controller in his original report, stating the nature of the duties performed by each

each and the extent to which in the opinion of the Supt Engineer each man is involved by his omission to bring to light or correct the discrepancies in the Accounts. His Excellency observes that Serjeant Frankland is the only one of eight who have held the post of Yard Superintendent who is now in the Department. The Supt Engineer will report to what extent he is responsible for the state of the yard

accounts during a portion of the period under review and forward for the consideration of Govt. any explanation he may have to offer on the subject.

C.S.

Encl.

For 4664, 4888, & 5849

Govt. of {1872} Madras.

PUBLIC WORKS.

The Superintending Engineer

3d Division

Dated

Rcvd. Encl.

G. O. 13th Novr. 1872. No. 2672.

Nos. 204-205-206 & 207

Cannr Sing and Read Accountant Streenevasa Row of the Pellary Range.

Casting writes in the last papers relating to Cannr Sing and Read Accountant Streenevasa Row of the Pellary Range.

Rcd 1 Novr 72
Cur 26th Octr
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