

(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. 574

Press
Mis.

34-35

Dated 2. 3

1872.

Not to be folded or roughly handled

No. 2048.

Superintending Engineer's Office.

3rd Division.

Bellary 5 February 1872.

From,

The Superintending Engineer

3rd Division.

To,

The Secretary to Government
Public Works Dept.
Tamil Nadu

Enclosures.

Sir,

I have the honor to for-
ward for the information
of Government the accom-
panying original letter
from the Superintending Engineer
of Bellary, reporting cer-
tain deficiency in the Tan-
ker Accounts.

I have given direc-
tions to increase up the work
need on the several works
and after making an esti-
mation and inquiries, will
further report.

272548 2022 3
5 January 1872

3. I would beg to suggest
that a copy of Mr. Graves
letter be sent to General
Palmer in England.
Such explanation as he
may wish to offer and
that the Committee come
up and thoroughly examine
the Hong Kong Office Accounts.

I am,
Sir,
Yours faithfully

A. H. H. H.
Superintendent Engineer
30.9.94

P. W. 1874-72: 1000
From, *Pro of Capt. March*
1874-72

The Superintending Engineer
3rd Division.

To,
The *Secy. to Govt.*
Richmond Va.
Feb 1872

No. 2048

Dated 5 } *Feb 1872*
Received 8 }

ENCLOSURES, 1.

In hands for informa-
tion of Government
Report, in original, from
the Officer in charge
of Belknap Range
in reference to certain
deficiencies in the
timber account
of Belknap Range.
No 574-2-2 March 1872

Apr 3 1872

to 1000 1872 R. 19"

1
No 548 *Belknap Range Office*
Belknap 22nd January 1872

3
From,
The Executive Engineer
in charge of Belknap Range

To,
The Superintending Engineer
3^d Division

Sir,
I have the honor to submit for your
information a statement of the defi-
ciency found to exist in the account
of Timber sold for the work in this
Range:—

The rough timber on which the de-
ficiency exists was purchased as follows:

Lot. A. 1

From Messrs. *Wm. B. Smith & Co.*

	Rs	A	P
I st March 1868, 100 th tons at			
811 Rupees per ton of 50 cubic	811	21	
feet - (5012 ¹ / ₂ cubic feet) —			
II Biny & Co Charges on			
G ^o as per invoice —	22	63	
III Railway and Bandy			
Charges Conveying timber from			
Wooddanoor and Sandput			
to Bellary and cost of Crops	228	63	2
Cutting the Logs at Sandput			
try as per detailed statement			
in books —			
Total cost delivered at			
Bellary —	1354	7	2

This lot cost, delivered at Bellary
Rupees 2 - 11 - 2 per cubic foot.

	Rs	A	P
<u>Lot No 2</u>			
I Purchased, November 1868, at			
Bellary, from Potthal Viru			
- parchappa. 345 cubic feet	860		
at 2 ¹ / ₂ Rupees —			

There are no charges on this.
It was Shimoga teak.

	Rs	A	P
<u>Lot No 3</u>			
I Purchased, January 1869,			
from P. Subanna timber com			
tractor, Shimoga teak, 1993.	4982	4	8
Cubic feet at 2 ¹ / ₂ Rupees			
per foot —			
II — G ^o in May 1869. 139 cubic			
feet at 2 Rupees per cubic			
foot —	277	14	8
Total cost delivered	5260	3	4

The average Cost of this lot per
Cubic foot was Rupees 2-7-6

Lot. No. 1.

I Purchased in January
1869 from Rhima Row, Shi-
mogah teak 237 Cubic feet
at 2 Rupees per

II — 937 Cubic feet
at Rs 2-6- per

Rs	A	P
453	14	2
2226	13	5
2679	11	7

Total Cost Rupees

Average Cost of this lot was
Rupees 2-15-10 per Cubic foot.

Lot. No. 5.

I Purchased from Messrs
Binny & Co. March 1869, 3292
Cubic feet at 2 Rs per
as per Invoice

Rs	A	P
6583	10	

II Binny & Co Charges on the
same

III Cost of Carriage from Tad-
patty, Crops Cutting &c

Total Rupees

Cost, Rs- 2-15-4 per Cubic foot
delivered at Bellary

Lot. No. 6

Purchased July 1869 from
Messrs Binny & Co

I 252 Tons at 95 Rs per Ton

(12603 Cubic feet)

II Binny & Co Charges as per
Invoice

Total Rupees

III Cost of Carriage from Tad-
patty Crops Cutting &c

Total Rupees

Rs	A	P
1652	6	
1502	11	7
9738	11	7
23945	13	6
6170	2	6
30116		
4531	12	1
34647	12	1

IV Still due to Kamal

Sa hile for Carriage. This sum is in dispute

16	11	5	9
36	23	9	10

Total Cost Rupees
Average cost Rs 2-14-0 per Cubic foot

Recapitulation

Lot	No	Cubic feet	Rs	Annas	Paisas	Per Cubic foot
1	5012	23527	2	.	2	11 2
2	345	860	.	.	2	8
3	2132	5260	3	4	2	7 6
4	1169	2690	11	7	2	4 10
5	3292	9738	11	7	2	15 4
6	12603	36257	1	10	2	14
Total	24553	168355	14	4	2	12 6

There were no Check Measurements made of the timber purchased from Binny & Co. The measurements of the timber purchased in the Bazar were checked

2. The Timber purchased at Madras was carted from Tad. putty to Bellary by a Contractor named Kamal Sahib at the rate of 6 1/2 Annas a Cubic foot.

He declares he delivered the whole, but this is disputed. He is said not to have delivered 752 Cubic feet, which at Rs 2-12-0 per foot amounts to Rs 2068

The whole of this transaction is involved in difficulty. The question would be simple enough, if Kamal Sahib could produce receipts for the timber he delivered; but it appears that he got but two receipts and these were for only 20 Bandy loads out

of about 380. ⁸ He says he was told that he would get a receipt in full when all was delivered, but at the end his Account was disputed and the receipt refused. He claims a sum of 1611 Rupees as the balance of the cost of Carriage due to him; but Colonel Palmer refused to pay on the supposition that he did not deliver 752 Cubic feet. If he did not deliver the 752 Cubic feet, his claim for what he did deliver would be 1305 Rupees.

3 There is no Account of the expenditure of rough timber. The Account was kept in this way. The timber was wrought

into shape according to the estimate, into Doors, Windows, Rafter, Beams &c. An Account of the nett number of Cubic feet in such work was made out by the Yard Superintendent or Overseer and 25 per Cent was added to cover wastage and this Account was sent to the Office.

This increased quantity was charged in the Accounts at the average rate of Rs 2-12-0 per Cubic foot.

H. Unused timber was kept in Stock until March 1858, when the Controller issued orders (No. 4605, 13th March 1858) that, if possible, the Stock Accounts

should be closed by the end¹⁰ of that month.

In consequence of this the cost of the timber then on hands was distributed amongst certain of the works in progress, and the Stock Account was closed.

It appears that some of the works amongst which the timber was distributed were executed on Contract, and some of that timber was used for them, but, as they were completed, the timber charges were transferred to other works.

5 I have had a detailed statement of the expenditure of the timber prepared, but the following abstract will, perhaps, suffice for the present.

I On works at Bel.

lary and Ramandoo
wrought timber poles

25 per Cent

II Sold to Contract

tors in Logs

III Transferred to other

Ranges wrought

timber poles 25 per

Cent

IV Sold to the Pub

lic (rough and wrought)

V Sold by Auction

waste Timber quantity not known

Cubic feet	Rate	Amount Rs.	Sh.	P.
15330	2 12	4257	8	
21124	2 12	6665	1	3
478	2 12	1291	7	
664		1866	12	4
		1345	4	11

12									
VII supplied to									
Lingasugur wrought									
Timber plus 25 per									
Cent									
VIII Timber now on hand		704	2	12	1937	1	6		
wrought: only one log									
with measurements		317	3	8	1109	8			
Total Rupees					5637	15			

We have thus an expenditure of Rupees 56373, against a charge of Rupees 68356 showing a deficiency of Rupees 11983.

6 Besides the deficiency in the Account of rough timber, there is a loss on wrought timber also.

In consequence of certain alterations in the Plans of Buildings, certain portions of the timber work prepared were

not wanted, and were brought into store, such as Rafters, Doors, Windows, Ventilators &c.

Besides these wrought timber of the same description was purchased from Contractors Subanna, Tagappa, and Ramasamy, and placed in stores in 1868-70 and March 1871. As the stock Account was closed it was charged to certain work then in operation.

I have had prepared a detailed statement of these transactions of which the following is an Abstract.

I Transferred from buildings for which they were not wanted	Cubic feet	Average Rate			Amount
II Ventilators	1135	3	10	6	4,145
III Purchased from Contractors	225 1/2	3	15	9	833
Total Rupees					5258

Expenditure

I Used on works	829	3	11	4	3076
II Now on hands	396	4	2	6	1647
Total Rupees					4723

Difference or loss Rupees 535

There is no timber to show for this. This deficiency has been going on from 1869. The total deficiency in the timber rough and wrought is thus 12,518 Rupees.

The following is a list of the works on which the deficiency is now charged with the amount on each—

No in Progress Report		Rough Timber		Wrought Timber	
2	Supplying furniture to School room & Protestant Place				
	worship Belloz	303	11	3	
3	Main Guard at Belloz	496	6	5	
4	Five new double Latrines	346	3	10	
6	European Female Hospital	620	10	7	984 3 2
1	Improvements to Jail	448	7	3	357 14 3

2	Civil Court house	495	12	7
	Total Rough & wrought			
	Timber	483	10	1831
		14		
	Total of both Rupees	16,668	14	10

8 The discrepancy between the above result and the total amount of deficiency as shown in para 6 is accounted for thus:—

In April 1869 timber was charged against the Court R. & P. House to the amount of Rs 6095 and in May 1870 to the amount of Rupees

Total Charge	7451
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This was merely a book transaction, as none of the timber was used on the works, and was made like the others in consequence

of the closing of the stock R. Ac. count

Between May 1869 and March 1871 recoveries were made to the extent of Rs 6835 by transfer of the charges to other works

For Lion tranee to Ramanah and Nagapah timber had been sold 1561 cubic feet at Rs 2-12

Amounting to Rs 294. In December 1870 they were paid for

work done on the Court House

The amount of their two bills was Rs 6096 but from this was

deducted the following items

For timber sold to them Rs 294

For Iron, and advances

made 804

Total Rupees 5098

and a Cheque for the balance

Rupees 997-15-8 was given to them

The sum of Rs 294 Rupees is the only one of those two we have to Consider at present. Of this Amount Rupees 320 were Credited to the Female Hospital against timber charged to that work and the balance Rupees 3974 was Credited to the Court House.

But the two Credits of Rupees

6835 and Rupees 3974

Amount to 10,809 Rupees and exceeds the value of the timber charged against the Court House by 3358 Rupees which is thus an over recovery on that work.

This over recovery must be deducted from the above sum 3358

Also value of timber on hands 2406

Total Rupees 5764

and this deducted from 16,668-14-10 leaves a balance of Rupees

10,905-3-0 But to make the

agreement complete, we must

add to this the 1611 Rupees which

we may have to pay to Hamal
 Sahib. Making the total
 deficiency Rs 12516 or 12518 or
 before

One unpleasant result of this
 over recovery is that the expendi-
 ture on the Court House up to this
 time is shown in our Books to be

Rs 3358 less than it really is,
 so that where I hoped to have a
 large saving there will be scarcely
 enough money to complete the in-
 cidental works absolutely ne-
 cessary and which were omitted
 from the Estimate

9. The cause of the deficiency is
 difficult to ascertain. I had de-
 layed submitting this report partly
 because I wished to get some in-
 formation as I could before moving
 in the matter.

The alleged cause of deficiency
 is the very bad quality of some of
 the logs of Lot No 16 supplied by
 Messrs. Durr and Co.
 There were 199 logs in this lot
 and it is said that about 1/3 of
 them were of very bad quality and
 that the waste in them was very
 great, although the rest of the timber
 is said to have been of good qua-
 lity.

Colonel Salzer complained
 to Messrs. Durr and Co. on the

5th of May 1869, and they replied that they were obliged to send some inferior logs in consequence of the scarcity of timber in the market.

I have mentioned before that 25 per Cent. was added to the quantities in the Estimates to cover the wastage in working up.

This would be ample to cover all waste on ordinary timber used, as this was, on large and small work; from beams down to Ventanas; but it would not be enough to cover the waste on the logs complained of. Some of which were said to be hollow throughout.

Another alleged cause of deficiency is that some timber was supposed to have been stolen

through a house the rear of which stands right in our work yard; but I find that this referred to another lot of timber and not to any of that now under consideration.

See G. O. N. 632, 1st March 1867.

— D^o — 3012. 23rd September 1868.

— D^o — 459. 12th February 1869.

and — D^o — 1585. 11th May 1869.

In February 1870, one of the Yard Masters Kamal Sahib (not the Carrier) was convicted of stealing timber from the works. (See G. O. N. 686 dated 3rd March 1870; and 1027 dated 13th April 1870) but the 188 Cubic feet then stolen was accounted for.

10. I have considered this matter carefully, and have obtained a good deal

deal of information regarding the
manner in which the timber was
worked up and disposed of, and
the arrangements in the work
yard; and the conclusion I
have arrived at regarding the
deficiency is this:—

In the rough timber alone
the loss amounts to between 80
and 90 tons of timber, and I can
not believe that so large a quan-
tity could be lost by either want
of skill or carelessness in the work-
ing up. I am quite satisfied
that there was wholesale robbery
practised in the yard, and that
Colonel Feltus was humbugged
and cheated by those around
him.

Up to June 1869, all the timber

work was done departmentally:

After that the Contract Sys-
tem was gradually introduced, and
both systems were worked simul-
taneously until March 1870, when
nearly all the works were let on
contract:—

During the time that both
systems were followed, two of the
timber contractors Subana and
Ramana were allowed to do their
work in the yard, and another,
Nagapa, worked just outside
the gate:—

To these three contractors,
and to another (Ramasamy
who worked however at his own
house) timber was sold from
time to time:— So they wan-

wanted timber they selected and marked certain logs from amongst those lying upon the open space outside the gate; but it is said that with the connivance of certain of Colonel Palmer's subordinates, the contractor's sawyers and carpenters took whatever timber they wanted when and where they pleased.

The following list shows the names of the subordinates employed during the time the timber was worked up.

Private Allen 3/60.	Present residences
Rifle Superintendent of Yard	Aden

27
Sergeant Mills R. E. Sup. } Bangalore
perintendent of Yard }
Supt. Wilks D. D. } England
Richmond D. }
and fantomment over } Juddapa
Swallow R. E. Sup. } Bangalore
of Yard }
Kansing superintending } Bellary
Carpenters &c. }
Papa Boy. Maistry } D.
the same thing }
Kamal Sahib Maistry D. } D.
Nagapa (the contractor) D. } D.
Ramana (— D. —) D. } D.
Two gate Keros, one at night
Two Sepoy guard, one inside the gate
and one at the gate
11. I think it is much to be
regretted

regretted that the stock account was closed and the timber charges distributed amongst the several works in operation: Had there been a stock account it would have been examined occasionally, and the first deficiency would probably have been kept in view.

But when the charges were distributed amongst the works, the whole timber account became merged in those of the works themselves and, as it were, got out of sight.

I think also that very great losses must have arisen from selling what was called waste timber.

The head accountant states that

that in March 1869 he suggested that stock should be taken of the rough timber every month; but that was considered too troublesome, and it was ordered to be taken every three months.

When stock was taken for the first time in April 1869, a deficiency of 4929 Rupees was discovered.

On the 2nd time in August 1869, the deficiency was found to be 8811 Rupees. This was supposed to be wrong and stock was taken again in November 1869, and the deficiency was then found to be 7981 Rupees. The next and last was in April 1871, when the deficiency was 10,371 Rupees.

30.
including the 1st Paper's claim
made by Kamal Sahib:—

Including that it would be
11,983 Papers:— No official
report of these results was made
to you; but the head Accountant
says that shortly before Colonel
Palmer went to England he
spoke to him about how the
timber account could be squared,
and he said he had talked the
matter over with you and that
the deficiency should be made
up from the sundries, putting
up charges &c. —

The papers connected
with the 3^d and 4th stock taking
are signed or initialed by Col. Palmer.

31. 18 19
It appears that when the first
deficiency was discovered Col. Palmer
consulted the Police
authorities, as he believed that
the timber was stolen: And he
consulted them from time to time
but the only result of their
inquiries was the prosecution of
Kamal Sahib the Yard Master.

12. The only question remaining
is, how is this account to be cleared
off now: In para 7. I have
shown the works on which the
missing timber has been charged
with the amount entered against
each. —

With the exception of the Jail
and supplying furniture to
school

school room &c. none of the rough timber was used in any of these works, and all the timber work on them was done by Contract.

On the jail works about 8000 Rupees worth of the timber was used; and on the furniture about 315 Rupees worth. At the civil Court house 602 Rupees worth of the wrought timber was used up.

With the exception of the jail all these works will be completed within this official year; but the charges for timber as shown in para 4 stand in our account against them, and if the estimates are fully worked out there will be an apparent excess in expenditure, with the exception

of the Female Hospital and the double Latrines, on which there would appear no excess even if these charges were left on; but then we want the actual savings on those works for the Horse Artillery Guard Room.

I regret that I can offer no suggestion for the settlement of this account except writing off the amount.

13. In conclusion, I beg to remark, that the examination of this affair has been very troublesome and tedious; and that until the Christmas Holidays I was unable to devote more than an occasional hour or two to it, and I have been

been obliged to let other matters of importance stand over until I could get this cleared off:—

A great number of accounts had to be examined, and it was often very difficult to trace up some of the items. I believe that the results I have given are materially correct; but if any further scrutiny is deemed to be necessary I would suggest that an accountant from the Controller's Office be sent here for the purpose; for the getting out of the facts from a great mass of records for even this little has so much interfered with my other duties

that I should not wish to undertake it again. It has also so much occupied the Range Accountant that delays in other matters were unavoidable.

I have the honor to be

Sir

Your most ob^lg^d Serv^t
William Hasey, C. E.
 Executive Engineer, m^y

From The Dist. Engineer
in ch. Bellary Range

To The Supy. Engr.

3^d Division
No. 548

Dated 22nd Jan 1872
Dispatched 25th Jan 1872
Received

P. No. 640/72.

Timber Deficiency.

Brings to notice
of — found to exist
in the accounts of
Timber —

From.

The Supy. Engr. 3^d Div. (H. E. No. 2040 of 5th July 72)

No. 574 P.W.D.
Proceedings of the Madras Govt.
Read the following

The Government
resolve to request the
Controller of Public
Works Accounts to depute
a competent member
of his Establishment
to proceed to Bellary
with a view to a
thorough examination
of the Timber Accounts
reported on by Mr. Fraser
being made prior to
Col. Palmer being called
upon for explanations
regarding

A/A

regarding the deficiencies
brought to notice.

H. 13 July

C/640

Govt. of 1872 Madras.

PUBLIC WORKS.

To
The Controller of Public
Works Accounts

Dated

Recd.

Encl.

G. O. 2nd Maud. No. 574.

Nos. 34 & 35

Public Accounts. The Controller
of P.W. Accounts requested to
appoint a competent member of
the Staff to proceed to
Colony to examine the
P.W. accounts reported
by Mr. George Fraser.