M.R.O. 1—10,006—23-2-50.

(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.	3	Press
~~B.P. No.~~ 8610		~~Mis.~~
Dated	5-1-1874	~~195~~ .

Not to be folded or roughly handled

Read the following papers:—

No. 8. From G. STREENIVASA RAO, late Head Accountant of Bellary Range, dated 12th July 1873.

No. 9. From the Officiating Controller of Public Works Accounts, dated 29th November 1873, No. 5,649.

No. 10. ORDER THEREON, 5th January 1874, No. 3.

ESTABLISHMENT, No. 1.

ON consideration of the explanations submitted by G. Streenivasa Rao, late Head Accountant of the Bellary Range, in his petition of the 12th July 1873, His Excellency the Governor in Council is pleased, in modification of the orders of the 6th September and 13th November 1872, Nos. 2,119 and 2,672, to permit his re-employment in the Government service. His Excellency in Council accepts the explanations now laid by him before Government as in the main exculpatory, but he cannot wholly exonerate the petitioner from blame, as he failed to record, for the information of the Superintending Engineer or Controller, his protest against irregularities, his cognizance of which is evidenced by his endeavour to introduce a more effective check and system of account. The punishment already suffered by Streenivasa Rao will not therefore be remitted, but suitable employment will be found for him in some district other than Bellary.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the District Engineer, Bellary.
To all other District Engineers.
To the Executive Engineer, Wynaad.
,, Officiating Controller of Public Works Accounts.
To G. Streenivasa Rao.

Exd. S. T. Austin.
Spare Copeis

Honored Sir

The following Returns &c fall due during the Easter Vacation which commences from tomorrow the 6th Instant – and I humbly beg to know if I am to keep the Office open until the Returns &c are dispatched during the leave for the days thus allowed & also during the vacation, when it is wanted –

× Respecting Collectors Returns is enclosed for perusal

Administration Reports with accompaniments	To be dispatched on the 8th –
Progress Report	Do 10th –
Reply to objections raised by Controller in his Clearance of accounts for January & February 1871	

I humbly beg &c
G. Strencoupa Post

5th April 1871

The Office has leave – but the Controller's business had better be brought up ready for dispatch soon after the holidays P.

2

Honored Sir

I humbly beg to send for Lascars Personall privilege remittance Transfer receipt No for Rupees 550 and in Cash Rupees ~~420-8-7~~ 484-8-7 ½ making in all Rupees ~~1020-8-7~~ Co's 1034-8-7 ½ as particularized below—

Your Honors Pay for March 1871 - 1140-14-6

" Deductions

Income Tax	11-14-2
Sales eighteens & Military Fund	42-12-9
9th Instalment on account of a Loan of Rupees 1500	65-10-0
	120-4-11
Receipt Stamps for the above	1-0
	120-5-11
	1020-8-7
Pay of two Lascars @ 7 Rs	14-0-0
Total Rupees	1034-8-7

Bellasis
12th April 1871

I humbly beg &c
G Strettell Qr

41 7 1

3

Honored Sir

Lieut Faulkland, the overseer tells me that your honor desired him to tell me that I should not give Balasoondrum Hoodr his pay until further orders from your honor and therefore I humbly beg to send per Lascar Mancoo Rupees (40) forty being his pay for March 1871. which we have this day drawn from Bank—

I humbly &c
Steuart Qr

12 April 1871

Honored Sir

I humbly beg to send per Lascar Peroomall Rs (50) Fifty being your honors Travelling allowance for March to Ootr.

I humbly &c
C Narrainsawmy

17 April 1871

4 2

Honored Sir 4

I humbly beg to state that I have disallowed the undermentioned items from the Means of Money required by the Cantonment Executive for the payment of Coolies &c employed on works between 1st & 15th April 1871. for the reasons stated below -

1 { Levelling round the New European Barracks } 12 - -

2 Lock Hospital - removing Stones — 2 - -

Total Rs. 14 - -

1 No Estimate has yet been submitted for this item - The one sanctioned last year has been reported Completed and the money was spent fully to the extent of the Estimate -

2 No Estimate to charge this sum to. The Estimate of Rupees 15900 Sanctioned for Constructing the Buildings and the accounts connected therewith have been

Closed and the work reported complete in March 1871 - Consequently no Expenditure need appear in the accounts from the Current month against this Estimate.

I have the honor &c
Sd/ H. Shumbly Lieut
Garrison Engr

19/4/71

Honored Sir

Rupees (7) seven are required to pay to the Brigade Major on account of House rent Compensation due to Garrison Provost Sergt C. Davenport for March 1871 — vide bill enclosed.

I have the honor &c
Sd/ H. Shumbly Lieut
Garrison Engr

20/4/71 P. P.

Honored Sir

Annas (0 5 0) five are required to pay into Bank on account of Income Tax deducted from the House rent Compensation of Apothecary E. S. Bagley for March 1871 - We have issued a Cheque for this Amount - and this Amount has been paid as usual from the

Cash balance 6-

Encl 6

21st/4/71

I Shumbly beg to
Obtain Pass

Honorable Sir

The Amount of the accompanying
Bill for the Municipal Tax may be
paid to the bearers of it. The Amount
will be debited in the accounts as
usual -

25 April 1871 - P. Q.

I Shumbly beg to
Obtain Pass

Honored Sir

Rupees (12) Twelve are Requisid
from the Bearer of this for
Horse Sent of Conductor D Joyson
who did your
Room it has
been sent?

The Rupees
came in which pay into Treasury on account of
was sure - How
allowed him in the Military Depot
this day received -

9th 1st May 1871 - P. Q. - I Shumbly beg to
Obtain Pass

Honorable Sir

With reference to your honors Remark
on my note of this day at page 6 I humbly
beg to state that the Man from the Deputy
Assistant Commissary of Ordnance came
to office with a Cover and Rupees 12 and
asked me to receive them and looking
myself the address of the Cover Saloner
made out that the Rupees is Conducters
Boys and Havildars Pay. To ensure prompt
payment, as usual I made out the
requisition thinking that such a procedure
would make no difference whatever -
and sent the man off to your honors
Quarters - I did not open the Cover nor
have I touched the money and this is
all I have done in the matters And
trust that this Explanation will meet
with your honors Satisfaction -

I humbly beg to
Obtain Pass

Why such
delay in
forwarding
the cover -

Office 9th May 1871 P. Q.
First was
Duplicate dispatched 2nd do -
Friends P. Q.

Honored Sir

To prevent delay I have sent to Overseer Rupees (30) Thirty being the Amount of Cheque Rs. 20 and his receipt. I humbly beg herein to enclose for perusal and initial

I humbly beg &c
Gthemanapa

4th May 1871.

Honored Sir

I humbly beg to send Thamma-lingum Moodly's petition dated 25 April 1871 and bill furnished by him for work done at the allapore Sank Caliegulah.

I have already sent to Your honor the draft I made out in reply to his petition and allapore Sank Estimate book humble Your honor to inspect the Caliegulah and make out a

draft in lieu of the one I made out

The petition remains on the record unanswered humbly therefore beg to bring this to your honor's notice.

I humbly beg &c
Gthemanapa

Cp. 5th May 1871.

Honored Sir

I humbly beg to bring to notice that the Expenditure (Exclusive of Sappers Pay) upto the 11th Instant on Cuppamah Bowry exceeds the Estimate by Rupees 64-10-8 (viz 16 per cent over the sanctioned Estimate)

Estimate Rupees		405
Amount paid	374-8-8	
Charges to be paid	95-2-0	
		469-10-8
Excess		64-10-8

I humbly beg &c
Gthemanapa

12th May 1871

Honored Sir

In the Monthly Returns of Military works for April 1871, herewith sent for signature, the probable dates of Completion have been entered against items Nos 3, 4, 5, 6, 7, 9 10, 11, 12, 13 & 14- Funds for all excepting items 9 & 10, have been allotted in full

13th May 1871 — Thumbleby Lieut RE

NB. The dates for other items shall be obtained from the Overseers— GT

Honored Sir

I have this day Issued per Lascar Peroomall Rs (2-13-0) Two and annas thirteen being the Income Tax permitted by the Manager of Superintending Engineers Office for April 1871 and request that the same may be paid to the Lascar for payment

GT

into the Treasury— Thumbleby Lieut RE

Secretary GT

15th May 1871

Honored Sir

The undermentioned sums are required for payment.

7.— — House rent due to Davenport for april 1871 bill paid to the Brigade Majors

0— 5= 0 Income Tax deducted from the House Just Compensation of Apothecary to Thumbleby for april 1871- To be paid into Treasury. We have issued a cheque for less than amount and this amount has been paid as noted from the Cash balance

7=15=0 Total — Thumbleby Lieut RE

16th May 1871. GT Assistant

Honored Sir

I humbly beg to enclose the requisition from the Manager of Deputy Paymaster's Office asking me to let him have a latest Contract Bond and beg to know if I may send him the Bond executed by Contractor Sattari Kundapore for the Main Guard Vehicle is the latest

16th May 1871

I humbly beg Sir
Your most obedient Servant
Contractor

Honored Sir

Rupees (12) Twelve are required to pay into Treasury on account of House rent of Conductor W Gregson allowed him in the Military Department Pattahy received

18th May 1871

I humbly beg &c
Manrasanamy

17

Honored Sir

I humbly beg to send for Lascar Peroomall No. (50) Fifty being your honors Travelling allowance for April 1871

18th May 1871

I humbly beg &c
Manrasanamy

Honored Sir

I humbly beg to send for Rupees (20) Twenty being amount of Pay due Lascar Peroomall No 41 and request to send Captain Rs (1-8-0) One and annas eight to enable me to pay the same to the Manager of Deputy Paymaster's Office on account of Pay of Cooly Lascars from 16th to 30th April 1871

22nd May 1871

I humbly beg &c
Contractor

Honored Sir 14

I humbly beg to enclose list of unserviceable Tools Sold by Public auction and state that the Tools of Mun Ranges have also been included in the Lists

As no instructions have yet been received from the Supt Genl for the disposal of unserviceable Tools belonging to this Range I humbly beg. to suggest that the Tools of this Range may be reserved in Store as a till the sanction of the Superintg Genl for the disposal of the same is received and those of other Ranges alone may now be sold.

I humbly beg Sir
G Thurnell JM

23d May 1871

Honored Sir 15 9

As Your honor wanted to reduce the strength of the Yard and Temporary Establishment which are now being debited to work I humbly beg to subjoin a List shewing the persons entertained and the salaries disbursed to them, for perusal and disposal -

Yard Establishment.

	Monthly salary
Carpenter Mistry Papaboy	20 = " = "
× Lowyer Mistry Narsingah	12 = " = "
Pion. Sidwall Saib	7 = " = "
—do— Doorgiah	7 = " = "
—do— Manoo	5 = " = "
Carpenter Lascar daily @ 0 = 10 = " on average of 26 days in a month	16 = 4 = "
Water Cart @ 0 = 12 = " daily	22 = 8 = "
Carried over	89 = 12 = "

Brought forward — 89 : 12 : 0

2 Women Coolies @ 0 : 2 : 6 each per day — 8 : 12 : 0

Total Yard Establishment — 98 : 8 : 0

Mr. D. McKenna — 30 : — : —

Sail

Stain Wood : — 35 : — : —

Allipore Tank

Store Keeper — 11 : — : —

Toty — 8 : — : —

Water Cart for Sappers — 22 : 8 : 0

41 : 8 : 0

Total in all 205 : 0 : 0

I humbly beg to state that the service of Young Peon Mamoo included in the Yard Establishment is unavoidably necessary in the Office — He having work actively during all the time he is in the

Office I humbly beg leave to suggest that his pay may be increased from 5 to 6 Rupees —

I humbly beg to remain Sir Your obedient Servant

23rd May 1871

D. S. Thuillier

Papaton. Proceeded on leave and returned Maintain his Generally to superintend Roofing and Doors putting up — chargeable to works —

Coondapah's case bring up to me when Supt. Engr. comes —

Early Morning Narsingah can be discharged now Every thing is done or contract

Peon's case bring up with Coondapah

Is the Cart necessary in the Yard?

Honord Sir 16

I humbly beg to state that as there is no departmental work going on in the Yard the Water Cart may be dispensed with for the present—

150 Wooden boards are required to preserve Receipt and issue letters in Bundles and Carpenter Rommond agreed to supply them @ 2-8-0 per 100. the cost for 150 will be Rs 3-12-0 to which I beg your honors sanction

Annas (4) four are required to send to the Cantonment Joint Magistrate to mention the auction sale which is to take place on Monday the 29th Instant.

I humbly beg
25th May 1871 G Thurlby Esq

19

Has Buccapah brought you the written permission of Shunmaligum to pay him balance of allipore Tank money?

When will allipore revised Estimate be ready?

altho' the Young Peon was offered the permanent post he does not seem to care for it— He never made the customary salaam— and When I asked him whether You had mentioned it to him— He said Yes— Asked what increase of Pay he said from 5 to 7— and then walked away— P.

Honored Sir

I humbly beg to state that in his Petition (on Stamp Paper) dated 24th June 1870 Contractor Shunmaligum Moodr.

Requested Your honour to pay to Kesaratha Bussaduk Rs 583 (should be Rupees 526 only if he has done work fully to the extent of his estimate and if not his claims will be still less) due to him on the Caliyugulah work at allipore. I herein enclose the petition for perusal. No other written permission of any kind is on the record than the one above referred to—

I humbly beg to state that I am now engaged in preparing Timber accounts to ascertain the deficiency and hope shortly able to bring to your honour's inspections and orders on Monday if not sooner.

I have left the Comparative Statement of allipore Tank in an incomplete state, to lie over

until the Timber account is settled, the urgency of its early settlement your honour having very strongly pressed my mind—

I humbly beg to remain Sir Your most obedient Servant

26th May 1871— S. Athenia pot

Honored Sir

Repairing bell in use with R. H. having been completed by Contractors at Peroonesawey Groves at a cost of Rupees 80 against an Estimate of Rs 141 leaving a saving of Rupees 61- this saving the Contractor attributes to certain portion of pavement not having been paved. I humbly beg to know if I may as usual credit this saving to Timber or will there be any prospect of the saving being required for the pavement

I humbly beg to remain Sir Your obedient servant

26th May 1871

Honorable

With reference to your honor's instructions, on late Contractor Shumaleegum Moodeen's petition, dated 24th instant and presented this day (30th) by Bussapah I humbly beg to mention the Amount due to Shumaleegum Moodeen on allipore Tank Caliguladi.

1	Total Amount of Estimate of Calie gulah including Sundries	1123	—
2	Deduct Amount already paid	597	—
	Balance due	526	—
3	Deduct Amount due by Shumaleegum Moodeen on account of Earthwork and an advance of Rs. 300 given to him on Bussapah's Security in March 1869	287	—
	Net amount due	239	—

* Tank Bund

The Sum of Rupees 1123 (item No 1) is taken from Contractor Shumaleegum Moodeen's own bill dated the 7th June 18

therein referred to previous but before paying the above mentioned Rs. 239 to Caratha Bussapah I humbly beg to be permitted to suggest that every item in the bill be checked by the overseer to ascertain whether the Contractor has done work to the amount he claims and a bill be made out by the overseer and signed by him in the usual way as Syda Course tends to prevent the Contractor from receiving more money than what he is actually entitled to.

Besides, two Estimates marginally noted are being worked out by Contractor Moorneswamy Moodeen. The unexpended portion of the allipore Tank Estimate, Rs. 1856 for which funds have been applied for is not sufficient to meet the charge of the two Estimates. The payment to Caratha Bussapah of Rupees 239 will bring another excess on the allotment and Estimate under these circumstances I humbly beg to know if I am to pay Bussapah Rs 239. Bussapah says I must not

* Sheet 1682
Exp Bund & unapplied 436
2118

deduct Rs. 287 it being a separate item and as Rs. now to pay Rs. 526- I await your honor's instructions on this point also.

26th May 1871. Shumbhoo Chunder Sen Asst. Collector 2nd

To
The Honorable
The Collector
Sir

I humbly beg to state that the Lining on the Right Horse artillery well is 61 Rings only: the Excess by Indistinct on Cuppa and Boory Original Estimate is Rupees 64-10-8- If this Amount be paid from the R.H.A well there will be an Excess of Rupees 3-10-8 over the Estimate of the well and under 5 per cent I may I exceed the Estimate as I above stated-

27th May 1871

Shumbhoo Chunder Sen Asst. Collector 2nd

To
The Honorable
The Collector
Sir

I humbly beg to send per Lascar Personall Rs. (2-12-0) two and Annas twelve being Income Tax & Military Fund for May 1871 and request that it may be given to him for payment into Treasury

Shumbhoo Chunder Sen

7th June 1871

To
The Honorable
The Collector
Sir

I humbly beg to send per Lascar Personall Bearer Receipt No. 4 for Rs. 550— Vide Cash 485-0-9 as particularized below—

Gunhaun's Pay for May 1871—		1140-14-6
Deductions		
Income Tax	11-7-0	
Military Fund	108-6-9	119-13-9
		1021-0-9

Honored Sir

In present delay I have sent to Cuttack Rupees (30) Thirty being the Amount of cheque No 54 and his receipt Thumbly beg to enclose for perusal and initials—

10th June 1871. Thumbly beg Sir
G Stuart Esq

Honored Sir

Rupees (13 = 1 = 0) are required to pay to the Superintendent Office on account of carriage of stationery vide Supdt Docket No 433 dated 13 instant herein enclosed for perusal—

14th June 1871 Thumbly beg
G Stuart Esq

Read

Brought forward 1021 = 1 = 9

Pay of two Lascars 14 — —

Total Rs 1035 = 0 = 9

Thumbly beg Sir to send me one Anna for Permit Stamp to be affixed in the acquittance Roll.

8th June 1871. Thumbly beg
G Stuart Esq

Honored Sir

Rupees 15 are required to pay to the Manager of Superintendent Office as an allowance on account Carriage of Stationery vide Supdt Docket No 388 dated 8th June 1871 herein enclosed for perusal

9th June 71 Thumbly beg
G Stuart Esq

Honored Sir

Annas 5 being Income Tax deducted from the Honorarium Compensation of apothecary E. C. Shrubsall for May 1871, are required as usual to be paid into the Bank and of the Cash balance in hand -

P.P. 15th June 1871.

I humbly beg
leave to be
Sir
Your most obedient
Humble Servant
G. Thwaites Asst Surgeon

Honored Sir

I humbly beg to send purchasers Personall Rupees (30) Thirty being amount of cheque Rs 69 and request you'll be so kind to send by him Rupees (7) Seven to be paid to the Brigade Major Bellary on account of House rent Compensation due to Garrison

Provost Sergeant Establishment for May 1871 -

Rupees (16) Sixteen only

P 16th June 1871

I humbly beg to
remain
Sir
Your most obedient
Humble Servant
G. Thwaites Asst Surgeon

Honored Sir

Rupees (12) Twelve being House rent of Conductor Jogan allowed him in the Military Department for May 1871 and which has this day been received; are required to be paid into the Treasury

19th June 1871.

I humbly beg
Sir
Your most obedient
Humble Servant
G. Thwaites Asst Surgeon

Honored Sir

Rupees (27 : 7 : 9) Twenty seven Annas seven & pies nine being House rent of Conductor W. Giles allowed him in the Military Department from 23d March

31st May 1871 are required to be paid into Treasury

Sent Ch

20th June 1871

Honored Sir

Shumbly beg

Your

Rupees (24) Twenty four are required being Horse Guard Sent Ch Rs 24-0-0 D. of Riding Master Collins for April & May 1871, to be paid into Treasury

1st July 1871

Shumbly beg

Your

Honored Sir

I shumbly beg to send per Lascar on Parwana No 940 in Currency Notes and Rs 426-3-1 in Cash making a total of Rupees 1366-3-0 as particularized below.

Your honors Pay for June 71 - 956

Deduct Income Tax paid into Treasy - 9-14-0

946-2-0

Add pay of Lascar Hyder Saib for June 1871 advance Lascar not entitled to Cash Book and included in the Cash balances — 7-0-0

947-2-0

Pay of Cantonment Overseer and his Establishment for June 1871	123-1-0
Pay of Range Office Establishment for D. including Pay of two Lascars	194-0-0
Pay of Petty Establishment for Do	102-0-0
Total Rs	1366-3-0

Shumbly beg to know if I may issue ally pay the items marked 1, 2 & 3

8th July 1871.

Shumbly beg to remain &c

Your

Honored Sir.

There are a large Number of Books on the Record requiring Repair and fresh binding of which I have chosen some to be Conviniently, i.e without interuption to Office work, got prepaired &c. and asked the Binder to give a Price List which I herein Inclose for perusal and sanction -

The other Books may be got repaired gradually and at intervals Convinient -

I beg Leave also, to Inclose the Form of Docket for covering Cheques to Officers on account of Various Grants, to be printed, for Your Honors approval

The price of printing Forms as required from the printing Man is as follows. Exclusive of Papers which to be supplied by our Office.

For 300 Copies —— 0 - 12 - 0

Price List for repairing the following Books attached to Bellary Camp.

7.	Demi-size old leather bound Books requiring thorough repair & rebinding @ 1/- each.	7. 0. 0.
3.	Demi-size old leather bound Books requiring new leather binding @ 1½ each.	11. 8. 0.
1.	Government Gazette from 1st Jany. to June 71. requiring leather binding	1. 8. 0.
2.	D. P. W. Sheets in District Gazettes requiring half binding for 1869 & 70 @ 12 ans.	1. 8. 0.
1.	Portfolio to lining wrapping paper for signature requiring leather binding	1. 8. 0.
1.	Progress report to Controller to Commence from Octr. 1871.	1. 8. 0.

Bellary
17th Augt. 1871.

G. C. Booz
Book Binder

For 500 Copies ——— 0. 15. 0.
" 1000 do ——— 1. 6. 6.

500 Copies would be a requisite number to last for one year and to which I beg your sanction —

Shrumbly begs to remain &c &c
G. Stevenson

17th to 18th August 1871 — Be dispatched

Honored Sir

Shrumbly beg to state that the Dockets referred to above go to the Officers Commanding and Surgeons under whose orders the Medical and Military Subordinates, entitled to House rent, are placed since it is necessary, under the requisitions from the Accountant General Communicated by Controller, that they should initial the receipts from the Subordinates —

Shrumbly begs to remain &c
G. Stevenson for &c &c

19th August 1871

Honored Sir

A Sum of Rupees (11- - -)
Eleven is realized by Sale of
some of the old Pot Lids belonging
to the Stittle Sheds Sanctioned
in G. O Re 3016 dated 13th December
1870 but as there has been no Subsidiary
either in previous or in the present
Official Year, in connd, upon them
to which the realization can be credited
treating it as a recovery I most
respectfully and humbly beg to
know to what head of account
the realization ble credited and
the manner in which the money
is ble disposed of

22d September 1871-

I humbly beg to
remain &c
G Streenivasa Pot
Hd Accountt

Honored Sir

The Rangp Cash book having
been used with a few Pages left blu
written up I have in anticipation of
Your Sanction, got a book bound at a
Cost of one Rupee to which I humbly solicit
Your Sanction.

The writers, occupying in the Tent,
not having any Carpet or Mat spread in,
are obliged to put Pencils on the ground
I humbly therefore beg to suggest that
abent 2 Coolly mats (the number I think
will suffice) may be Sanctioned blu
purchased and the cost thereof charged
Contingencies-

25th 11 72

I humbly beg to
remain &c
G Streenivasa Pot
Hd Accountt

Honored Sir

I humbly beg your honor to order Overseers to let the Boiler cart in the Yard, in my charge tomorrow for about 4 hours between 11 & 2 with a few Coolies to shift the Tables from the Yard Office here. As at present myself and my assistants suffer Considerably from want of them.

As I want to carry on this work from tomorrow without any arrear that is, a day's work must be done that day. no matter it is late at night. I humbly beg that your honor will be pleased to sanction the purchase of candles out of the Contingencies. I know well experienced that unless this plan is adopted until I shall be able to clear off the present arrears which is calculated to be too great. it is impossible that I shall escape the censure.

I humbly beg &c
G. Overseer pro tem
H. D accts

30th/11/72

Honored Sir

The Estimate books of this office are often taken away by the overseers for reference but never returned until 3 or 4 days at a time or until they are asked for; the consequence is that the books could not be had in the office when they are most wanted, and thus delays the office work. To avoid this I humbly beg to be permitted to suggest that either Overseers Writers or store Keeper Incorporaters be permitted to take Copies of the Estimates of one or two in a day, as may be most convinient for them, or: they may be made to come to this

Office to obtain such of the information in the ~~said~~ letter as may from time to time be in need of—

Gs 12-2-72

1st February 1872

Shumbly beg to
Subscribe[illegible] for
Head Accountt

Honored Sir

Shumbly beg to send Rupees
(164) one hundred and sixty
four only
Your Obedt
Servants Shumbly Chatterjee
Overseer Dooley Store Keeper
for July, Augt, Sept & Octr 71 — 344
120
Total Rs 164

13/2/72

Shumbly beg to
remain Sir
Your Most Obdt
Chatterjee Doss
Asst Accountt

Honored Sir

I am sorry to find the remark in blue pencil of the Superintendent

on the Progress Report for December 1871 fining me 1¼ Rupee for 5 days late in sending in the Report — The reason for the delay was this: ~~he~~ On the 9th January 1872 I brought the report to your Honor for signature and I distinctly remember your Honor saying me that you will not touch any thing until the Sunder disficiency that the submission in terms of the report is essential and that superintending Engineer attaches great importance to its punctual submission. Your Honor finding leisure signed it on the 12th; On which day I compared it with the office Copy and sent it on — Under these Circumstances I humbly beg to ~~state~~ request your Honor to write to the Superintending Engineer to remit the fine imposed upon me —

15/2/72

Shumbly beg to
Subscribe Doss
Asst Accountt

Honored Sir

I humbly beg to report for your honors information that as the accounts for Controller for last months are due in his office on the 25th agreeably to a G.O. on the subject, and I intend Commencing the Compilation of tomorrow & if at the same time I am attending to some but many from this day other business. I am afraid I will be late in dispatching them (on the 20th as required by one of your Honors circulars letters to Controller) if I am otherwise supply

I humbly beg leave
G. Steenwyck Esq
H.Q. Albert

16th/2/72

Honored Sir

I humbly beg to report that Lieuts Personall who had obtained leave on the 11th December last for one month, on Substitute, has not yet returned to duty: this

=quently great inconvenience is experienced in this office for want of his service. There is but only one Lascar in the office; when he is sent away for delivering the letters or for bringing money from or paying into the Treasury there is no man in the office in attendance and thus even Emergent letters are sometimes delayed- 2nd Accounts required and none of his relatives say where he is and when will he return to duty- I know Job beg no his Pay for December and January and dismissed pending his return to duty.

I am Sir
Your most obedient
humble Servant
H. Albert

17/2/72

Honored Sir

I humbly beg to send per Lascar Imam Peyzen (5) five Envelopes of the 11th July 1871-

I humbly beg leave
G. Steenwyck Esq
H. Albert

26/2/72

Honored Sir

Shamsbhoy begs to send Rs. (30) Thirty being allowance for November 1871. which has paid by your honor.

18 April 1872

Shamsbhoy &
Gshunavpoor
Ad accts

Honored Sir

Of the twenty one sheets of Antiquarian drawing Papers Shamsbhoy wants one sheet for plotting. two allis four Tank sections Shamsbhoy beg to apply for permission to give him

Shamsbhoy begs to
Honor Sir
Your Most Ob
G. Shamsbhoy &
Ad accts

29/5/72

Honored Sir

Of the 3 measuring Tapes (100 ft) Inamed Venkatrow writes to me to send one of superior Mr Crowe Shamsbhoy begs therefore to apply for permission to lend him -

30 May 1872

Shamsbhoy &
Gshunavpoor
Ad accts

24

Honored Sir

Shamsbhoy beg to send per bearer Thanksgiving Rupees (50) fifty being the amount paid by Mr a Crowe towards the advance of Rs 160 remind from your honor.

10 June 72

Shamsbhoy &
G Shunavpoor
Ad accts

Duplicate

II.

CONTRACT CERTIFICATE.

Pallampatti RANGE.

Name of work Constructing Civil Court House at Pallampatti

Name of Contractor Varadaraja Sangappa & Adaiyappa

Authority for work, Estimate Rupees 39,000-0-0 sanctioned in G.O. No. 2799 of 10th March 1866
" " " 1840 of 22nd August 1870

Number of last Certificate granted for this work, No. Nil

Total quantity of work executed up to 28th November 1870

No. in Progress Report.	Quantity.	Items.	Rate. Rs.	A.	P.	Per.	Amount. Rs.	A.	P.
		Brought over							
3	80-5-0	Cft. Teakwood	4	"	"	Cft.	321	5	1
	4524	Cft. Rupees	"	"	4	Cft.	164	15	"
	7	Doors f/3 Panelled & f/3 Sentinaed with Jan Lights tops 4 x 6	45	"	"	Each	315	"	"
	3	Doors without Janlights 4 x 8	38	"	"	"	114	"	"
	36	Panelled windows with Iron bars and Janlights tops 4 x 6	38	"	"	"	306	"	"
	1	Folding doors Panelled with Janlights 6 x 8	60	"	"	"	60	"	"
	29	Iron Barred Ventilators with Batten shutters 8" x 1½	9	"	"	2	261	"	"
	1	Iron Barred gate with double Shutters 8 x 12	112	"	"	"	112	"	"
		Carried over					5312	14	1

K 6491
P.W. Secretary's
No 2 3-5th
January 187
P.G. P.W.D.
D 5th Jany 1871
Ln 21 D.

No. in Progress Report.	Quantity.	Items.	Rate. Rs. A. P.	Amount. Rs. A. P.
		Brought forward		
		Total		5612 4 1
		Deduct Value of Work shewn in last Certificate	" " "	" " "
		Net Value of Work done		5612 4 1
		Entitled to Silver Pencil & P.		

Contractor.

Certified that the preceding claim is correct; that the measurements have been made by me; and that the work has been satisfactorily performed.

R. R. R
Taluq Overseer.

R. R. R
Taluq Overseer.

REMARKS BY RANGE OFFICER.

Timber Counted Scantlings measured and found correct

Signed J. Palmer
Range Officer.

1st March 1870.

MEMORANDUM OF PAYMENTS MADE.

	Rs.	A.	P.	Rs.	A.	P.
Total value of work done				5612	4	1
Amount of previous payment, from last Certificate forwarded with the amounts for 187	"	"	"			
Payments now made	5612	4	1	5612	4	1
Balance due to me	"	"	"			

Received Rupees Five Thousand Five Hundred and twelve, annas fourteen and pice one only, on account of this work.

1st March 1870.

Contractor.

Gvd C. N.

True Copy

Goburry Asst to R.R.

8th January 1873 Asst to Engineer

A

From

The Officer in charge of

No.

Range of the

District.

To

The Controller of Public Works

Account.

Madras.

P.W.D. 3. [illegible]

Dated

Received } 187

Contract Certificate for

Civil Court House

P.W.D. 55 [illegible]

Dr. 1870

N. 1.

BILL FOR MATERIALS.

The Overseer in Charge of the Contonment ~~Taluq~~ Kellay D:.

To Peruvatah & Ramalead for materials supplied by him.

Description of Materials.	Price. Rate. Rs. A. P.	Per.	Amount. Rs. A. P.	Total of each Description. Rs. A. P.	Payment. Amount. Rs. A. P.	When Paid	For what account Purchased.	By whom received as per Receipts attached.
Constructing Civil Court House at Kellay								
Estimate Amount				3000 - -				
				Nil 20 - - -				
38 Cubic feet Teakwood for Rafters	3 8 -	C. ft.	483 - -	483 - -				Contonment Supplier.
Total Rupees				483 - -				

Kellay
30 January 1870

Supplier.

No. in Progress Report.	Quantity.	Items.	Rate. Rs. A. P.	Amount. Rs. A. P.
		Brought Forward		222 14 "
	1	Copper to be ventilator 2' diameter 2' high & a copper cup cover 2' Diameter & / hollow with a centre rod, screw and sunk Nº Complete	40 " "	40 " "
		Compound Wall		
	525.9	Cft of stone in chunam	2 3 Cft	20 2 11
	32 1/2	" Flat arch work brick in chunam	4 3 "	8 12 1
	4537	Sft of Pointing	2 8 Sft	113 6 10
	370	" Coping to Compound wall Course in Cunnam	7 " "	23 14 5
	7	Cft of Slab over doors	" 6 " Cft	2 10 "
	1	Door with hinges, bolts Nº Complete 6'x3'	40 " " Each	40 " "
	45	Gallery to keep in barrels	14 3 " Each	635 1 "
	1931.60 50.12/27	Cyards of excavation	" 3 " Cyd	12 5 "
		Lightning Conductor		
	2	Nº of Copper bolts	2 12 " Nº	5 8 "
	281	" " Sheeting	" 14 " "	254 10 "
	804	Copper Rails 2' long	" 1 2 Each	53 4 "
	400	Nº of old chain	" 2 8 Cft	62 8 "
		Smiths hire for putting up Heritage		50 " "
		Total		3248 2 3
		Deduct Value of work shewn in Last Certificate		2512 3 9
		Nett Value of work done		735 14 6

Signed V. Ramasawmy Mudt

Contractor.

Initialled R. R. R

Talug Overseer.

Certified that the preceding claim is correct; that the measurements have been made by me; and that the work has been satisfactorily performed.

Initialled R. R. R

Talug Overseer.

REMARKS BY RANGE OFFICER.

Work good examined and found Correct

Signed G. Palmer

Range Officer.

6th Jany 1870.

MEMORANDUM OF PAYMENTS MADE.

	Rs.	A.	P.	Rs.	A.	P.
Total value of work done	"	"	"	3248	2	3
Amount of previous payment, from last Certificate forwarded with the amounts for 187	2337	"	"			
	911	2	3			
Payments now made				3248	2	3
Balance due to me				"	"	"

Received Rupees Three Hundred and Eleven, Annas two and pies three only, on account of this work. in final settlement of all demands

6th Jany 1870.

Signed V. Ramasawmy Mudt

Contractor.

Exd GS

Adjt.

True Copy

Geo Harry Stt Sd

8th January 1873

Assistant Engineer

From

The Officer in charge of

No. Range of the

District.

To

The Controller of Public Works

Accounts,

Melbourne.

Dated [illegible] 187

Received [illegible]

CONTRACT CERTIFICATE for

[illegible]

Abstract of Timber Squared during the months of June August October [illegible]

New	Old	Description of Wood Work	Carrying Charges	Cost of Carpenter's Cookies & Sappers	Charges for Cabin in putting up	Total
Cubic Content	Cubic Content					
		June 1869				
	1					
35 1/2		Log No 102				
44 5/4		" 190				
45 6/4		" 114				
125 10/4		Total				

Signed (R. A.) Richmond
Carpenter in charge Quarters

Bellarg 1st July 1869

August 1869

30	10	1 Log Rs 25	14½ × 17½ × 17½
49	7½	1 " " 49	13½ × 23 × 23
80	5½	Total	

1 Bellary
31st August 1869.

Signed Bromley &
Superintendent of Engineers Yard.

October 1869.

41	6¾	1 Log Rs 41	22·8 × 16¼ × 16¼
16	1¾	3 — 13·9	× 13 × 13
31	¼	107 — 12·6	× 19 × 19
29	4¾	68 — 20·9	× 14¼ × 14¼
33	6¾	176 — 12·1	× 20 × 20
26	3¾	143 — 14·4	× 16¾ × 16¾
46	6¼	120 — 14·3	× 20½ × 20½
34	7¾	189 — 12·0	× 20¼ × 20¼
32	5½	131 — 14·10	× 17¾ × 17¾
34	3¾	136 — 13·4	× 19½ × 19½
25	4¾	26 — 14·2	× 17½ × 17½
30	7	22 — 14·10	× 17¼ × 17¼
29	4¾	47 — 13·9	× 22¾ × 22¾
439	5½	T. L. 6.	
24	6½	1 Log Rs 176 — 11·9	× 16 × 16
16	4	3 — 12·0	× 14 × 14
20	3	1 — 12·0	× 15½ × 15½
38	9	121 — 12·6	× 20½ × 20½

Signed Bromley &
Superintendent of Engineers Yard.

November 1869

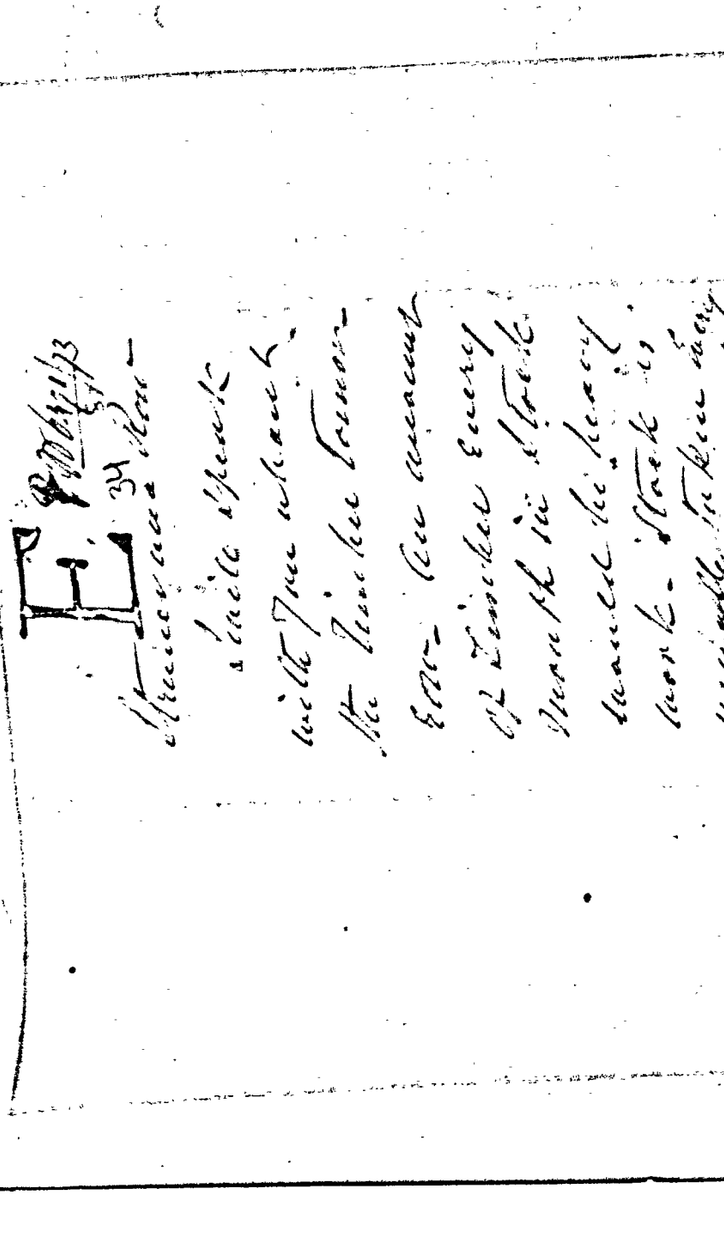
40	7	7	No 96 Log	15 x 19 3/4	x 19 3/4
37	4	4	" 60 "	16 x 18 3/4	x 18 3/4
26	9	6	" 140 "	19 x 14 1/4	x 14 1/4
33	11	11	" 2 "	15 1/2 x 17 3/4	x 17 3/4
32	-	-	" 77 "	18 x 16	x 16
39	2	9	" 109 "	15 7 x 19	x 19
209	4	10	Total	Billang Fts 12-69	Superficial Cubique Yards

Abstract

131	2	8	In June 1869 —
80	5	12	" August " —
429	5	11	" October " —
209	4	10	" November " —
844	16	3/4	Total —

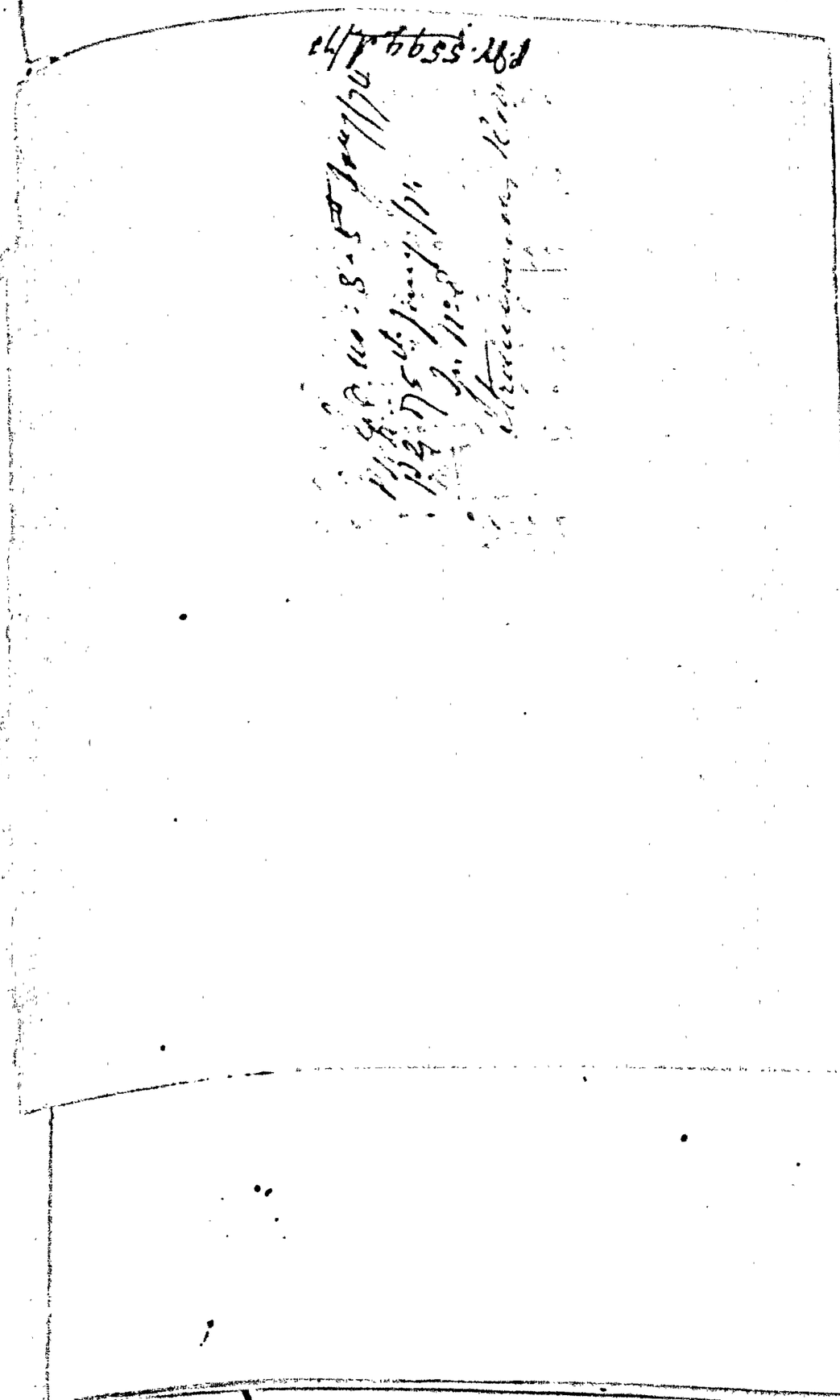
In October 1869.

95	6	02			
939	14	94	Grand Total —	@ 2-12-0	R. A. P. Cft — Rs 2555
			40940 C. ft.		



D

"Yard Lists" or
Abstracts of Timber
issued during the
months of June, August
October & November
1859



F.

Name of Steenwala Row age when first entered Fifteen Years

Establishment	Date	Appointment	Salary	Yearly increase of Salary	Time unemployed	Remarks regarding punishment, formal reprimands &c. all special commendations or remarks of approbation.
Collectors Office Bellary District	1st May 1853	Gomastah	15	3 10		1st G. Steenwala Row has been employed under me for about 16 4 years and I have had every reason to be most satisfied 18 with his conduct attention to his duties, and the pains 13 taking manner in which he has always endeavoured to discharge these Bellary 28th Feb 1862 Signed J. W. Fisher Capt R.E. District Engineer of Bellary
Bellary District Engineers Office	16th March 1857	Head Gomastah	35	5		
	1st Sept 1857	Sub Overseer 2d Class 1st Grade	35	1 6		
	19th March 1859	Head Accountant	45			
	1st April 1860 to 30th June 1863	3d Accountant	35	4 3		
Adoni Range Office No 4 Bellary Dist	1st July to 31st October 1863	Writer & Accountant of Range No 4 Office	30	4		G. Steenwasa Row has been employed under me for the last 16 Months, during which time his conduct has been good and his duties well and carefully performed Bellary 1st July 1863 Signed R. C. Babington Capt Acting District Engineer of Bellary
Bellary Range Office No II Bellary Dist	1st Nov 1863	do	30	6		G. Steenwasa Row was employed under me as an accountant in the Adoni Range Office for a period of 4 Months & found him during that time diligent and attentive to his duties and have great pleasure in giving this Certificate Bellary 1st December 1863 Signed J. L. Wilson Asst Engineer 2d Class
						G. Steenwasa Row has been employed under me for about 6 Months as Writer and Accountant of the Bellary Range No 2 and during that time he has performed his duties in a most satisfactory manner, is an excellent accountant and good writer Bellary 11 June 1864 Signed [illegible] Lieut Captain 1st Asst Engineer

Corrections—11

			Brought forward		11	2
Bellary Range Office	Lt. II Battery	From 12th June 1865 to 11th August 1865	Writer Accountant	64	30	1 28
			Writer Lt. 4 Pioneers			
Raidroog Range Office	Lt. 4	11th Oct. to 29th November 65	Head Accountant	40	33	
Military Building Range Office	Lt. I	30th Nov. 65 to 31st Jany 66	Head Accountant	60	22	
do		From 1st Feby to 16th Novr 67	do	60	19	7
do		8th Novr 67 to 30th June 71	do	60	3	7 22
do		1st July 71 to 11th Septr 72	do	60	1	2 7
			From 1st June 1865 to 14th Septr 1872	70		14
					19	3 5

G. Streenivasa Row has been very regular and attentive to his duties and is an very pains taking accountant he gave me every satisfaction

Signed/ Samuel Claridge
Superintendent Dpt W

An excellent accountant, gave me great satisfaction during the short period he was under my orders, a very obedient, willing hard working and perfectly trustworthy Servant

Promoted to accountant 1st Class Vide Supt Engr's Orderly No 1677 dated 16th November 1865

Bellary
19th Jany 1866

Signed/ A Colquhoun Sub Engineer
Raidroog Range No 4

During the two months under my orders G. Streenivasa Row has worked very well indeed, often working over 5 hours to pull up the Arrears which had accumulated before his Arrival: Thoroughly understands the accounts. very civil

Bellary
31/1/66

Signed/ R. P. Pennyfather Lt
Madras Engineers

G. Streenivasa Row has been with me for nearly two years in all, which time he has most carefully and zealously attended to his duties as Head accountant, the labor entailed on him had been very heavy, I have two or three times brought this to notice Officially; I have great satisfaction in granting this Certificate

Bellary
7th Novr 1867

Signed/ W Porter
Asst Engineer

A very good accountant and trust worthy Office Servant

Bellary
1st July 1871

Signed/ J. G. Palmer Exc: Engr

Plodding and attentive Conduct good

Bellary

Signed W. Fraser C. E
Exc: Engineer Dpt W

True Copies

William Thesiger C.E

District Engineer in charge

Bellary

23rd Oct 1872

F

Copies of Testimonials

To

THE RIGHT HONORABLE

THE GOVERNOR-IN-COUNCIL,

Fort St. George.

The humble Memorial of G. STREENIVASSA ROW, *late Head Accountant of the Bellary Range, D. P. W.*

MOST RESPECTFULLY SHEWETH,

Your Memorialist was removed from the Office of Head Accountant, Bellary Range, on account of some supposed connection in the frauds committed in the Timber Store yard at Bellary, upon the bare report of the Controller of Public Works Accounts, without having been called upon for any explanation as is usual in such cases.

2. The only ground for the alleged complicity on the part of your Memorialist, is given in para 14 of the Controller's report, recorded in G. O. No. 2119 dated 6th September 1872. The Controller there states his ground as follows:— "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 unqestionably have been aided by the Yard Superintendent in abstracting the timber from the Executive Engineer's Stores." But in the paragraph immediately preceeding, the Controller admits that "there is positive proof that Colonel Palmer the Range Officer was, at least to some extent, aware of the deficiencies brought to notice," and thinks it strange that no report of the loss appears ever to have been made, either verbally or otherwise to the Superintending Engineer whose fixed station, like that of the Executive Engineer, is Bellary.

3. The Controller then describes how, "to cover deficiencies, certain works were over-charged with timber" and how "recoveries were made on that account" and "credited in favor of the timber deficiency," and finally concludes by affirming his conviction that "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 accompanying book marked **K** will shew 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*". That is, in plain language, the Controller is *convinced* that Colonel Palmer was "*cognizant of*" and did sanction "the extraordinary manner" in which in the very next para, the Controller says, your Memorialist endeavoured to cover deficiencies in the timber account.

4. This being the case (that is the only circumstance which "induced" the Controller "to link your Memorialist with the fraudulent transactions" having been thus disproved) your Memorialist would respectfully submit whether in the absence of any evidence, the Controller was justified in imputing to your Memorialist a share in the fraudulent transaction. Your Memorialist earnestly begs that your Honorable Government may not be led away by the vehement remarks made by the Controller in his second report recorded in G. O. No. 2672 dated 13th November 1872, (remarks entirely unsupported by facts as will be presenty shewn) but will, your Memorialist prays, carefully weigh the arguments brought forward in the Controller's first report, upon which the order of dismissal was passed.

5. The arguments as above stated are summarized in paras 13 and 14; and it will thus be observed that the very "irregularities" which the Controller is "*convinced*" (para 13) "could not have been carried on without, at least, the cognizance of the Range Officer," are brought forward in the very next para to prove a fraudulent intention on the part of your Memorialist who was but a subordinate, bound to carry out orders. The weakness of this reasoning, was, however, luckily for your Memorialist, seen through by Government, who have most justly held the Range Officer alone "*directly responsible*" for the irregularities, as they were done under *his* orders.

6. Now, to establish or even to suspect fraud on the part of your Memorialist, the means and facilities he was in possession of, for committing it, must be duly considered. If it could be shewn either that your Memorialist had custody of the timber in the yard, or that he had at any time kept the timber accounts, or that he was in any way connected, either officially or otherwise with the actual timber transactions in the yard, or even that he had excercised *at any time, in any way, any control over them,* there should have been room for suspicion. But your Excellency will please to note that this was *never* the case. The custody of timber and the management of all transactions including Receipts and Issues were entrusted

to the officials who were from time to time Yard Superintendents on respectable salaries ranging from 50 to 100 Rupees, with establishment as per margin,* who were neither subordinates to your Memorialist nor in any way subject to his control but were always under the direct supervision of the Cantonment Overseer. Vide G. O. No. 1420, dated 27th May 1865.

1 Writer	15-0-0.
1 Carpenter Maistry	20-0-0.
1 Sawyer Maistry	12-0-0.
2 Gate Peons at 7 Rs. each	14-0-0.

7. The Controller has nowhere attempted to adduce even a particle of proof to the contrary, but quietly *assumes* that your Memorialist *had* a share in the transactions of the "yard," and straight way jumps to the conclusion that your Memorialist must have abstracted a large quantity of timber from the store, and how? with the *assistance*, it would seem, of the Yard Superintendent. Thus without comprehending the relative positions of your Memorialist and the Yard Superintendant, the Controller represents your Memorialist not as even a mere abetter or accessory to the supposed fraud, but as even the ringleader of the defrauders, as one with whom alone originated the idea of fraud. How far the one or the other is possible or probable in the case of one who was neither the custodian nor the Manager of the timber transactions and who was never charged with the keeping of Timber accounts, your Memorialist would respectfully leave for your Excellency to judge.

8. Turning next to para 4 of G. O. No. 2119, dated 6th September 1872 which contains the order of dismissal, your Memorialist finds that he has been there charged with having misappropriated logs of the value of 2,585 Rupees.

1st.—On the ground of *his* "having entered logs of that value as having been sold to contractors while they were actually appropriated on two specified works and that no entry of such sale appears in the yard sale book."

2nd.—On the ground of this transaction having been suspiciously treated in the Range Officer's cash accounts.

9. In justice to himself, your Memorialist feels compelled briefly to examine here the validity of this charge and thereby to shew clearly, how Government have been misinformed or how they have misunderstood the actual state of things. With regard to the first of these grounds, it is quite clear from its own wording that Government are, or, at all events, were, under the impression that it was your Memorialist that was charged with the preparation of the various accounts of the timber yard; that the Yard Superintendents were attached to the Range Office and simply worked under him as his assistants, and that the irregular and false entries in them, reported on by the Controller, were therefore either made by him alone or under his orders. If such is the representation made by the Controller in para 12 of his report which has led Government so to misunderstand the position and functions

of your Memorialist, your Memorialist most respectfully begs permission to protest against it as a gross misrepresentation. For, your Memorialist never kept, nor was ever required to keep or prepare the timber accounts of the yard, nor were the entries of logs referred to above, or any entries in them, made by him. The 'Log Book,' the 'Issue Book,' the 'Sale or Bill Book' and the "Yard list," or, as it is also called, "the abstract of timber issues" of which so much mention is made as containing discrepancies, both in the Controller's report as well as in para 4 of the G. O. above alluded to, were all accounts kept *not* by your Memorialist or by any of his own assistants, but by the *Superintendents in charge of the Timber yard, in their own Office, in a saperate building about 50 yards distant from the Office in which your Memorialist worked with his own assistants, and out of view of the Range Office.* Whilst this is the case, it will be not easy to see how, as stated by Government in their first order para 4, "paragraph 12 of the Controller's report *could* conclusively convict" your Memorialist of "having entered logs of that value (2,585 Rupees) as having been sold to contractors, while they were actually appropriated on two specified works," or of having either made or omitted to make any entries in books and accounts, which it was not his duty to see or examine and which he never therefore had possession of. If therefore in these books and accounts, any entries are irregular or false, or if there are suspicious omissions in them, it is perfectly clear that only those who made such entries, or under whose directions they were made, should be held answerable. But though the entry in the 'log book' shewing that the logs in question were issued to works and the same in the 'yard list' as sold to contractors, as well as the omission to enter the sale in the 'sale book' were all made by the *Yard Superintendents* or by *their writers under their directions*, yet your Memorialist, *a stranger to them*, has been caught hold of, to answer for the discrepancies in their accounts and has been accordingly dismissed the service. This, your Excellency may conceive to be precisely like punishing the Head Accountant working under a Treasury Deputy Collector, for the defalcations or deficiencies discovered in the District Treasury, which is in separate charge of a Cashkeeper, aided by his Sheroffs and Gumastahs, for the simple reason that there are in the *Cashkeeper's* own accounts, discrepancies, or suspicious entries or omissions, relating thereto ! Your Memorialist therefore believes it impossible that Government would have been disposed to deal with him as harshly as they have done, if the Controller or his accountant had but taken pains to make himself acquainted with the relative positions of your Memorialist and the Yard Superintendent, and reported the same to Govt, orient clearly.

10. Passing on to the 2nd ground of charge, viz: that the sale transaction of the logs in question, as shewn in the Range Officer's cash account, is suspicious, your Memorialist respectfully submits the following facts in connection with it.

Between June and November 1869 the usual statements called "the yard lists" were received in the Range Office from the office of the Yard Superintendents, which shewed that 28 logs of wood were sold to contractors Nagappa and Ramaswamy. These were the only accounts that were received from the Timber Yard, and it was upon the strength of these documents that recoveries were usually made for timber, when the Contractor's bills were submitted to the Range Officer for payment.

Accordingly when Bills for Rupees 7,007-0-4 were presented by Nagappa and Ramaswamy in December 1870, for payment, the value of the logs in question was stopped from the bills, and for the difference, cheques were granted in favor of the contractors, obtaining receipts from them for the *full* amount of the bills.

11. Now the manner in which this transaction was recorded in the Range cash book was: the amount of the cheques was first credited, and the value of the logs stopped was next credited *as recovered from the contractors*, and the *full* amount of the bills debited *as paid to them.*

12. Of course, another mode of settling with the contractors would have been to insist on immediate payment for the logs sold to them and to credit their value at once in the cash book. But the Range Officer thought it immaterial which of the two courses he adopted, so long as the interests of Government did not suffer and chose to allow the contractors time by consenting to deduct the value of materials supplied to them, *from their bills*, when the same should be presented for payment.

13. Thus it will be evident to Your Excellency that the whole transaction as above explained is as natural and clear as it could be, under the circumstances. But how does the Controller construe it? With a mind prejudiced by having heard reports and rumours that there has been fraud in the Timber Yard, with a mind prepared therefore to pounce upon and note down any the least doubtful circumstance as tending to establish such fraud, the Controller finds fault first with no payment having been realized *at the time* the logs in question were sold, next with cheques for *the full amount of the contractor's bills* not having been issued, and at once concludes from these circumstances that "there was no actual sale of the timber in dispute." How these independent and incongruous circumstances, either each by itself or both together, have appeared of sufficient weight in the estimation of the Controller that he should arrive at such a conclusion, is inexplicable. If payment for the logs did not immediately follow their delivery to the contractors, it was because (as has been already explained) they requested the Range Officer for, and he chose, as he did in several other cases to give, a respite to them, and to deduct the value from their bills. If again instead of cheques for the *full amount*

of the bills, cheques for *less amount* were given, it was precisely because the value of the logs sold to them were deducted from their dues; and it is for Government to judge whether in having stopped the Government dues from the Contractor's bills, when the same were presented for payment, your Memorialist did not pursue a course both wiser and safer than the one which the Controller apparently hints, should have been. If, instead of deducting the value of logs from the amount of the bills, and issuing a cheque only for the difference, cheques for the full amount of the bills had been given, the best opportunity for recovering Government dues from the contractors would have been lost, and the Range Officer would have been compelled to trust to the honesty of the contractors who, on cashing the cheques which they may do at any time within three months after date, may either choose to pay back the dues or leave them (as they often do) to be recovered from the next bills. Thus, although the course adopted was a simple and natural one, such as is obtaining in all executive Offices under Government, yet the Controller alone has strangely misunderstood it.

14. Further, from the statements made in the same para 12 of his first report, it is clear that though the Controller admits that a recovery of *precisely* the amount in value of the logs under dispute was made from *precisely the same contractors* to whom the yard lists shew the logs to have been sold, yet he would not allow that this was on account of the *very same logs* for which, he says, no payment was realized, simply because the recovery did not *immediately* follow the actual sale.

15. The soundness of this view was therefore justly questioned by Major Virtue, the then Superintending Engineer, who, in his letter to Government No. 1464 dated 24th September 1872, printed with G. O. No. 2672 dated 13th November 1872, expressed himself as follows :—"I have never been able to follow the Controller's "reasoning regarding the amount of Rupees 2,585 mentioned in para 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. It must have been recovered on "some account; and I submit 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."

16. Upon these objections, together with the very brief and hurriedly written petition, of your Memorialist to the Range Officer Mr. Fraser, being referred to the Controller by Government for report, that Officer, evidently unwilling to give up the position he had taken up, risked another monstrous surmise and reported That because the 'yard lists' and the 'log book' contradict each other in regard to the item of sale of 2,585 Rupees, the recovery of this amount shewn in the Range Officer's cash account is suspicious, that the contractor's bills for the Civil Court house and Magazine must have "*apparently*" been "increased to such an extent as would admit of a book recovery of 2,585 Rupees being shewn against them," that

in short the whole transaction as shewn in the Range accounts was "nominal and was introduced into them to serve some improper purpose which his Office cannot discern." But your Excellency will observe that before arriving at such a conclusion, he is bound to shew that both the entries in the yard lists and in the log book, are false, or that the charge to works, of the logs in the log book referred to, had been *acted upon in the accounts of the Range Office.* The fact, however, was the accounts of the timber yard were kept in a most careless manner and no one ever exercised a proper supervision over them.

17. Your Memorialist has obtained copies of the principal yard accounts and is prepared to prove from them that the item of 2,585 Rupees, now in dispute, is not the only one about which there are discrepancies as pointed out by the Controller, but there are several others, (only some of which are shewn below as coming within the period noted by the Controller) from which may be concluded that the entries in the accounts, kept by the Yard Superintendents, are wholly unreliable as certain evidence of any thing.

Log No. 15. }
" 21. }
" 112. } ⊗
" 131. }
" 156. }
" 183. }

⊗ These logs are entered in the 'log book' *as used to works* between May and September 1869, but subsequently (in October 1869) entered in the 'issue book' and in the yard lists *as sold to contractor Subbanna* (a different contractor not under reference) while *no entry of the sale* is made in the 'yard sale book.'

18. The case of log No. 183 is curious. While in the yard list for October 1869, it is entered as sold to contractor Subbanna, in the 'log book' it is shewn for the first time as cut up and sent to the Officer Commanding in Lingsoogoor on the 25th of July 1870. "Now," if the first entry in the yard list is "at all trust worthy" (as admitted and accepted by the Controller) the question arises how it happened that the sale was not recorded in the *log book* and that the '*same*' log subsequently appears in it for the first time, as cut up and despatched to Lingsoogoor in July 1870," i. e. nearly 10 months after it was recorded as sold. Where the entry of sale is *subsequent* to that of appropriation to works, an inference has been drawn by the Controller that the sale is false, that there must have been a dishonest motive for its being so recorded. But in the case of the log in question, it is quite clear that the entry of sale is *prior*, by no less than 10 months, to that shewing the log to have been appropriated otherwise, and no benefit could possibly have been derived by the author of such entries. Also the value of this log as well as of the five others above noted, was similarly realized by stopping the amount from the Contractor Subbanna's bills and the transaction too was shewn in the Range Officer's cash book, in precisely the same manner as that of 2,585 Rupees to which alone the Controller has objected. It cannot therefore be easy for Government to conceive what motives the Controller would seek to impute in regard to this curious inconsistency.

19. Such, however, being the general character of the entries made by *Superintendents* in charge of the Timber Yard from time to time, more or less throughout the log book, Mr. Fraser, who personally examined them, reported in his letter to Superintending Engineer, No. 406 dated 21st September 1872, his conviction that "the presence or absence of any entry in the log book cannot be considered certain evidence of any thing." But the Controller in answer to this protest while he acknowledges the unreliable character of the entries in the log book generally, tries to maintain his point by observing that "Mr. Fraser's argument has no force whatever in the case of the specific logs which are stated to have been sold to the contractors Nagappa and Ramasawmy,"—as if the aim of Mr. Fraser's argument was to prove that the particular item in question was also unreliable by the same specific reasons. It may, however, be clear to Government that the object of Mr. Fraser's report was to shew, how from the general unreliable character of the whole book, that of the particular item or items may be naturally inferred—how, if the Yard Superintendent or his Writer, after first noting down the logs as "*issued to works*" had but taken the usual pains to alter the same, at the proper time, into "*sold to contractors*", the Controller should have been compelled to admit the validity of the sale, to give up his theory of *increase* in the contract bills, and lastly to allow that the fact of the Range Officer's cash balance of the day not having been affected, was, under the circumstances, quite natural and intelligible. Hence, what the Controller has fancied to be "robbery" "fraud" and so forth, may after all have been an accidental forgetfulness, a chance, or even a carelessness on the part of the Yard Superintendents or their Writers.

20. Coming to the alleged increase in the contract bills, your Memorialist most respectfully prays Your honorable Government to consider whether under the circumstances to be presently explained, it was possible for anybody and for your Memorialist in particular, to increase the bills at all. Unable to explain away the recovery shewn in the cash book, of the *same amount* struck off by him as actual loss to Government, and from the *same* contractors to whom the logs in dispute are stated to have been sold, the Controller seizes upon the only expedient left open to him and declares that "*apparently* the bills were increased to such an extent as would admit of a book recovery of 2,585 Rupees." The words quoted here are (his) own (Controller's para 7, second report.) The extremely guarded way in which he here expresses himself is a matter to which your Memorialist requests the especial attention of Government. He would not quite admit that the bills were actually increased but thinks it was *appearently* the case. How the bills could have been increased *by your Memorialist* and how the money *recovered* and *credited* in the Range Officer's cash account, could have been *misappropriated*, are points which the Controller has not attempted to discuss; nor has he touched upon the loss that must eventually accrue to the contractors, who, by consenting to a false increase in

the bills in question and by thus conniving at the supposed fraud, should in the end be liable to forfeit a sum equal to the alleged increase, from the total amount of their contract.

21. The original bills being in the Controller's Office, copies of the duplicate bills are herewith submitted; and it will be seen from them that these bills (both originals and duplicates) were prepared *in the Office of the Overseer Serjeant Richmond* and *not* by Your Memorialist *in the Range Office*. They were certified to by the Overseer and signed by the contractors. The Range Officer Colonel Palmer too countersigned the same in proof of his having check-measured the work shewn in them and they were *then* presented in the *Range Office* for payment. So that under these circumstances if the Controller's surmise that the bills were increased is correct, it is evident that the increase should have originated with the *Overseer* and *not* with Your Memorialist, who had no hand in its preparation; and unless it can be supposed that both the Range Officer and the contractors were acting in concert with the Overseer, it should be difficult for Government to see how the bills could have been at all increased in the manner supposed by the Controller; and if increased, why the contractors would consent to become parties to the fraud and pay back the whole amount of the increase, not to the Overseer or the Range Officer who prepared and passed the bills respectively, but for the benefit of the Head Accountant (Your Memorialist) who was no-body in the bargain.

22. One *prima facie* proof of *increase* in the bills, would be absence of work to the extent of the increase, to ascertain the existence or non-existence of which, no trouble is taken either by the Controller or his Accountant Venkatapati Naidoo: and yet the increase in the bills is assumed and reported, *without proof*, nay without the least enquiry or consideration whether that was at all possible with due regard to the surrounding circumstances. This however is the necessary consequence of the position taken up by the Controller, and your Memorialist earnestly begs that Your Excellency in Council will attentively examine both sides of the question as they affect the different persons supposed to be concerned, and reconsider the order of dismissal passed against him upon the *incorrect* and *unsupported* statements made by the Controller. *The works to which the bills have reference are still existing and must afford satisfactory evidence whether the bills really were so fictitiously increased:* and your Memorialist sincerely hopes that he will not be again condemned without a fair trial.

23. As to the opinion expressed by Government in para 4 of their first order viz:—that the supposed fraudulent transaction "was carried out for the benefit of the Head Accountant and Yard Superintendent Mansing *alone*", your Memorialist begs respectfully to point out that between June and November 1869, that is during the period during which logs of the value of 2,585 Rupees were recorded in

the Yard accounts as sold, Mansing was not the only Superintendent in Charge of the Timber Yard: Serjeants Richmond and Swallow were also in Charge in June and November respectively and sold timber to the extent of 919 Rupees, out of the 2,585 Rupees in question, as evidenced by the enclosed extract from the Yard lists. So that if Your Memorialist did at all act in collusion with the Yard Superintendents in the matter, he must have been in collusion not with Mansing *alone* but with Serjeants Richmond and Swallow also, i. e. with no less than three successive Yard Superintendents both European and Native; which whether probable or not, Your Excellency's Honorable Government can best judge.

24. Having thus shewn how the Controller has failed to establish the charge of misappropriation of 2,585 Rupees, Your Memorialist next proceeds to answer the charge of having "wilfully misrepresented items of extra receipts in the accounts of the Range Officer," from which has been inferred a failure of duty to Government on the part of Your Memorialist. Your Excellency will observe that this charge as against Your Memorialist had already been disposed of by Government (in para 3 of Proceedings No. 2119 dated 6th September 1872) and has been here revived again by the Controller apparently from an inexplicable unwillingness to declare Your Memorialist innocent, however strong the reasons for so doing may be. The "misrepresentation" having been acknowledged by the Controller himself (in para 13 of his 1st report) to have been carried on with the knowledge and permission of the Range Officer, it is difficult to conceive what he means by "wilful misrepresentation" as applied to Your Memorialist. If the deficiencies had been *concealed from the Range Officer* and were credited with the items of extra receipts *without* his knowledge or permission, there would then have been grounds to accuse Your Memorialist of having shared in the fraudulent transaction. But here, not only were the deficiencies clearly and fearlessly brought to the notice of the Range Officers, but there is, as admitted by the Controller himself, "positive proof" that Your Memorialist was expressly ordered "credit the timber account with recoveries or savings, arising from *any cause*" whatever. These facts, thus stated, Your Memorialist trusts, will speak for themselves and enable Government to decide the question once more in his favor.

25. Finally and as a last resort, Your Memorialist is charged by the Controller with *failure of duty to Government*, which consists, according to him, in having omitted to make "such a representation as would have effectually stopped the irregularities at an early stage." It is not clear what the Controller would wish Your Memorialist to have done to prevent the irregularities brought to light. He merely says that due representation of the irregularities should have been made by Your Memorialist but, *to whom* and *how*, he has not specified. If he means they should have been reported, as they came to his knowledge, to the Range Officer

then and there, there is no reason to believe that he did not do so, though from his position under the Range Officer, *most* of his representations were necessarily *verbal* and cannot be proved by means of records. But if he means that Your Memorialist ought to have examined the stock of timber and complained against the Yard Superintendents for misappropriating it, most probably he would have been dismissed the service long ago for exceeding his powers and transgressing the Range Officer's orders not to interfere with the *timber affair*. So that what was *possible* for Your Memorialist to do, he did his best to do by suggesting a system of monthly stock takings, with the object of detecting the deficiency (if any) in the timber and calling upon the Yard Superintendents to account for it then and there; but Colonel Palmer thought it would entail a heavy work on the Superintendents and the matter was then dropped.

26. The above is not mere assertion but can be amply proved by the records of the Range Office. Your Memorialist further holds a note of Colonel Palmer which will effectually remove any doubts that may exist on this point. The note (enclosed) is without date but Your Memorialist would assure Government that it was written about February or March 1868, when he devised a new form of timber account to shew the receipt and debit according to date in one view and submitted it for the Range Officer's approval. This form, if adopted, would have fully exposed any fraud that may have been carried on in the Store Yard, but Colonel Palmer thought it would entail unnecessarily heavy work on the Yard establishment and promised to devise a new form himself.

27. On the 5th of June following or thereabouts, finding that Colonel Palmer did not devise any new form, Your Memorialist prepared two forms, one to shew the log account and the other an abstract of timber issues to be sent monthly to the Range Office. With a few modifications the forms were approved and sent to the Yard Superintendent. The log account form was opened in the present book and two or three logs cut up were entered in it with the necessary details. The Yard Superintendent, Serjeant C. Wilks, however, found it difficult, it was said, to keep up such a detailed account, spoke to Colonel Palmer and discontinued it. This was the end of your Memorialist's several attempts to reform. The note and the forms prepared speak for themselves: and it remains for Your Excellency to see how far the Controller's statements are borne out by facts and whether your Memorialist did not attempt to the best of his powers to discharge his duty to Government. As Head Accountant, your Memorialist had no control whatever over the Timber Yard. He knew not exactly what accounts were kept there. The only source of his information regarding the transactions in the Yard was a monthly return called the 'Yard list' which was an abstract of timber issues and which was sent to the Range Office every month with the view of enabling your Memorialist to charge to various works, the issues of timber as exhibited in the Return, or in

other words, to guide him in the preparation of his monthly accounts. The question of accepting particular items in the return as honest or rejecting them as dishonest, always rested entirely with the Range Officer (after due representation being made by Your Memorialist in each case) both by virtue of his Office and by the arrangements he had made. Your Memorialist suggested several reforms, the adoption of which would have brought to light any frauds committed in the yard. But they were all thrown to the winds; and at this point, it will be conceded your Memorialist's responsibility ceased. It is for Government to consider whether more than this can or ought fairly and reasonably to be expected from a subordinate in your Memorialist's position.

28. It thus remains for Your Memorialist now to submit, under the circumstances explained throughout this necessarily lengthy Memorial, especially in paras 8 to 23, that none of the grounds, upon which Government have, in their order No. 2672 dated 13th November 1872, declined to modify the order of dismissal in any way, can be maintained with any thing like justice to Your Memorialist. For, neither was Your Memorialist at any time connected, nor has the Controller anywhere in his two reports shewn that he *ever was* connected either with "the accounts of the Bellary Timber yard" or with the executive functions of its Superintendent Mansing. The "discreditable state of the various accounts" without which, it is said, "the frauds committed could not have escaped detection," could not therefore be imputed to *him*, nor was he aware of the existence of "the discrepancies in the various lists" referred to, nor could he therefore be justly accused of having "concealed his cognizance" of them and thereby having "lent his aid and become accessary to the frauds." Most probably Government have been led into these erroneous inferences by the indistinct and vague remarks made by the Controller in paras 2 to 6 and 8 of his 2nd report,—remarks, which, in truth, apply wholly to Mansing alone.

29. So that from all that has been urged upon the consideration of Government in the foregoing pages, it may be clear to Your Excellency that Your Memorialist was first charged by the Controller with having shared in the frauds supposed to have been committed in the Timber yard; then by Government with having mis-appropriated only 2,585 Rupees worth of logs; and upon both these charges having been shewn to be wholly groundless and unjust, a third fresh charge of a vague nature—namely—failure of duty to Government—was brought against him and his former conviction, already undeserved, most mercilessly upheld. But even this general charge of 'failure of duty to Government,' Your Memorialist humbly trusts to have answered satisfactorily in paras 25 to 27 and to have on the whole convinced Your Excellency that Your Memorialist can at the most be accused of having *implicitly obeyed the directions of his immediate superior, the Range Officer, in regard to the mode of treatment of particular items in the accounts of the Range Office; and that even in so doing he has acted in no way fraudulently towards the interests of Government.* Items which should have been exhibited under one head were exhibited under another with a view to squaring the accounts, *without entailing any loss on Government.* And that for this *offence,* he and his family have been condemned to a life of beggary. For, not only has Your Memorialist been removed from the respectable post he held in the Bellary Range Office; not only has he been driven out of the Department of Public Works, to which he belonged with credit for no less than 20 years; not only has he been dismissed the service for the present but has been also declared incompetent for *future employment in Public service.* It is for Your Merciful Government to consider how far your innocent Memorialist has deserved the infliction of this 'extreme penalty,' while even the Controller, who by having minutely examined into the whole matter must be more strongly impressed with the heinousness of Your Memorialists' crime, *if any,* only suggests (as sufficient punishment) that Your Memorialist should not be allowed "to occupy any longer *the important post which he held in the Bellary Range.*"

30. If there was any thing like proof to convict Your Memorialist of having either committed the fraud reported, or of having been privy to it in any the least manner, he had richly deserved the punishment meted out by Government. On the contrary, there are several circumstances which quite counterbalance all suppositions made unfavorably to him, if they do not of themselves clearly establish his innocence:—

I. Every time stock was taken of timber by the Cantonment Overseer, Your Memorialist at once boldly made out a list and pointed out the deficiencies therein to the Range Officer.

II. When Colonel Palmer was about to go to England on leave, Your Memorialist made out an account of timber shewing him the total deficiency and requested him to report to Government and settle it before he went away; but Colonel Palmer merely promised to speak about it to the then Superintending Engineer, which, however, Your Memorialist discovered afterwards, he did not do.

III. So soon as Mr. Fraser took charge of the Range, your Memorialist straight-forwardly reported to him the timber deficiency and placed before him all the papers relating thereto.

IV. Your Memorialist has in no way tampered with the accounts of the timber Yard, which he certainly should not have omitted to do with a view to rectifying the discrepancies in them before reporting the deficiency to Mr. Fraser, if he had any connection whatever with the supposed defalcation, and if he, in any way, anticipated that he would himself be suspected in regard to it.

V. Colonel Palmer himself, in the certificate granted by him, copy of which is enclosed, testifies to your Memorialist's "trustworthiness," which it is for Your Excellency to consider, whether he would have done, if he thought that your Memorialist had been abstracting timber from the Yard and selling it in open bazar as stated by the Controller.

31. The examination of the Accountant and the report of the Controller on its results, do not lay out things in their true light. The amount of loss is unnecessarily increased, being made to include mere *book losses* without the least regard to the attending circumstances as instanced by the following :—

I. Timber was used and charged to Allipore Tank work in providing habitation for sappers. This item Rupees (544-0-2) has been disallowed and added to loss, for the simple reason that '*timber*' was charged to a '*Tank work,*' without apparently even the slightest pretext for its use. The timber, however, is still available for inspection at Allipore and it is for Government to judge whether the item can be treated as loss merely because there is no provision in the estimate for timber work, while in cases of such large works the Range Officer has authority for doing the necessary works of the like, from sundries which are not specifically mentioned in the estimate.

II. Work to the extent of Rupees 2,585 (Item alluded to in para 8) was added to loss while your Memorialist is quite sure that work has been really done in the 'Court House' and 'Magazine' and is still available for inspection.

III. In statement **F** appended to the Controller's original report, Rupees 280 (Item No. 15) being the value of 40 Ventilators are added to loss, notwithstanding that such Ventilators are *actually in Store* and still available for inspection.

IV. Rupees 256-10-8 (Item No. 20) are added to loss on the ground that it was charged to 'savings,' while your Memorialist is well aware that it is not a charge to 'saving;' he is prepared to prove from the records that timber to the extent of the amount, was *actually* issued and put up in the building.

32. These circumstances are in themselves sufficient to shew that the examination of timber account was shallow and superficial. No real cause of deficiency was considered, but fraud was at once assumed without proof, and reported. Your Memorialist's share in the supposed fraud was equally postulatory and he was allowed neither time nor thought to protest against it formally. For, during the lengthly investigation which lasted for three months, Your Memorialist was purposely kept aloof, except when the Accountant Venkatapati Naidoo found it simply impossible to proceed with his examination without consulting him ; and at the end of the investigation, when Your Memorialist refused to sign the statements prepared by the Accountant on the ground of his not having been allowed sufficient time to go through them all carefully, the Range Officer Mr. Fraser, while "declining to attach his own signature to the statements" on the ground of his not being "quite certain of their accuracy", actually forced him (Your Memorialist) to put down his signature to them, telling Your Memorialist that the Controller was then about to go away on privilege leave and that he wanted to report upon the results of the investigation to Government before he availed himself of it. This reluctant signature in the Accountant's statements has been, it will be seen, interpreted into Your Memorialist's having "*vouched for the accuracy of every item*" (para 12 of Controller's first report.)

33. Having explained at some length all the facts of his case, Your Memorialist most humbly and respectfully urges on the consideration of Your Merciful Government his long service from the begining in the D. P. W. alone of nearly 20 years, and the fact of his having obtained testimonials of good character from 8 different officers under whom he had to serve, and implores that Your Excellency will be graciously pleased to reinstate Your innocent Memorialist in the post from which he has been unjustly removed.

For this act of kindness Your Memorialist as in duty bound shall ever pray.

and beg most respectfully to Remain

Kurnool
Madras,
12th July 1873.

Your Excellency's Most Obedient
and humble Servant
G. Streenivasa Row
Late Head Accountant of the
Bellary Range No. I
D.P.W.

List of Enclosures

1 Copy of Contract Certificate marked A for the Civil Court House
1 Copy of Bill for Materials marked B
1 Copy of Contract Certificate for Magazine marked C
1 Extract from Yard Cash marked D
1 Original note from Colonel Palmer about stock-taking marked E
1 Copies of Testimonials Enclosed F
6 Total

Office of the Controller of Pub. Accounts
Fort Saint George 29th November 1873

No. 5649

From
The Offg Controller of Public Works Accounts

To
The Secretary to Government
Public Works Department
Fort Saint George

Sir

In returning herewith the
petition of Aiyavoo Row the late Head
Accountant of the Bellary Range
the honor to state that not having the
books and original papers of accounts to
refer to, and being unable to question the
Accountant who absented Mr. Brooke on his
enquiry into the Bellary timber cases (the
Accountant is on duty alone), I feel that I
could not with any degree of confidence
report on the merits of account referred
to in the petition.

2. I may however add that

Referred to the Offg Controller of
Pub. Accounts for such remarks
as he may have to offer on
the explanations furnished
with reference to Mr. Brooke's
report recorded in G.O. Sept.
1872. No. 2119

26th Nov/73.

Chas Baker Col R.
Secy. to Govt.
P.W.D.

No 246.
Colaccamund
17 July 73

Transferred to the
Chief Secretary
to Government
with Enclosures.

By order
A. Audry
Private Secy

No 8
Rec. 17 July 73

Public Works 1873 Department
1873 No. 944 from D.P.W.

No. 5594 A

To

The Right Honorable
The Governor in Council
Fort Saint George

The humble Memorial
of G. Struenivasa Row
late Head accountant
of Bellary Range

PW 649/73 D.P.W.

Dated 12th July 1873
Rec'd 14th October 1873.
Enclos: 7.

Points out the Wrong
impression of Government
under which he was dis-
missed, appeals against
his removal from Service
and prays for restoration

No. 3-5th Referred

Cir 4 Dec 73

from a perusal of the correspondence, it seems very clear that in the position held by the Accountant and under the irregular system which had the sanction of the then Executive Engineer, Sheemivassa Row could not have made any representation regarding irregularities except by taking the extreme step of reporting to the Superintending Engineer or to the Controller of Public Works Accounts, that his Superior Officer the Executive Engineer was following an irregular course &c. There is a total absence of evidence of participation in fraud or pecuniary gain on the part of the Accountant while there is proof that he did urge a change in the arrangements connected with the care &c of the timber, and therefore if the Government should be disposed to reconsider the decision given in respect to the Accountant, I would fain add my recommendation that the man be

be allowed the benefit of the doubt and that he be reinstated as an Accountant but not in the Bellary District.

I have the honor to be
Sir
Your most obedient Servant

Offg Controller of P. W. Accts.

X-A#

Pub: Works 1878 Defcnt
Exps: of Prosecr for Lancy
From £6491
The Dpy. Contractor of P.W.
Accounts

To
The Secretary to Government
Public Works Departt.
Fort Saint George

dated 29
Recd 1st } December 1873
No 8649

Regarding the Susp.
-icious Frauds Committed by
the late Head Account-
-ant of the Bellary
Range in Connection
with the Care of Timber
&c.

No 3 - 5 Lancy 1874.

I have gone through
the whole of these
papers with the very
great care, and
circumspection as I am
to deal with indications
of fraud, and Evidence
of dishonesty. I can
only say that I am
wholly unable to see
any thing in the matters
on which the Controller
dwells and apparently
founded his criminal
=nation of the Petitioner
which was not quite
consistent with the
possible innocence
and susceptible
of thorough Explanation.
He failed to get that
Explanation and submit
it to Government

as he should have
done. If the European
Officers in the Spot-Range
Officer and Superintending
Engineer have pointed
out the incendiaries
character of the
Controller's reasoning
and the weakness
of his conclusions I
fear I must agree
with them. Finally
the Explanation of
the Head Accountant
now before Government
must I think be
accepted as in the
main absolutely
Exculpatory, unless
almost every fact
therein stated can
be successfully
traversed.

The Exception that
may be taken refers
to

No: Petitioner's failure to go to the Superintending Engineer and report the irregularities of his Commissioned Superior Officers, when he had reason to doubt whether all was right in the Wood-yard as evidenced by his alleged Endeavour to introduce a more effective check and System of accounts. There was no doubt a moral want in this, but I should not myself be willing to visit such shortcoming in a Native Subordinate of 20 years' Service under the circumstances with disgrace & beggary.

25/10

I think the defence should be struck out for any remarks he may have to make

I.O.C.

Indorsement

51

Sir Engineer in Chief

I am directed by the Commissioner to forward herewith a Report from Mr Conductor [illegible] on the Petition of [illegible] for Reference

[illegible]

Secy

G. Thiruvasagam Pillai's Case has been duly carefully considered by Govt in their Order No 2119 dated 6th Septr 1872, and again in No 2672 of 13th November 1872 - his connection with the Bellary timber transactions has been clearly established, & specially with reference to the fraudulent entry in the Range Abstract of Rs 2,585 as the value of logs sold to Contractors which they were actually appropriated to two Special Works - And the D.E. Bellary will inform this Head Office will be taken of any further Communications from him on the subject -

16/10/1875

Ma

With reference accompanying Sedree-
Veeah a pet from Streanisessa Rao
the late accou in the Bellary Range
the Dist Superi Bellary will be pro-
vided to Resp Contractors Nagappa
and Ramac ing as Ill employees
as Any Gov ers in the District =
It appears Rich Superior charged
impossible the fraudulent salary
in the Range of Rs 2585 as the value
of logs sold tractors, while they
were actua appropriated as two
Special M Could have been made
without de unless Steam Contractors
been in Coll in the Matter, and
aided and the fraud by
Sipping fal ements =

16th Oct 73

P. W. Dept.

No. 3

Proceedings of the Madras Government
Read the following

From G. Strettiviaro Raw
late Head Acctt. of Bellary Range (H. E. No. 87 12th July 1873)

(H. E. No. 5649 29th Novr. (1873)

From The Offg. Controller
of P. W. Accts.

On consideration
of the explanations sub-
mitted by G. Strettiviaro
late Head Accountant
of the Bellary Range
in his Petition of the
12th July 1873, His
Excellency the Governor
in Council is pleased,
in modification of the
orders of the 6th September
and 13th November 1872
Nos: 2119 & 2672 to permit
his re-employment in
the Government service.
His Excellency in Council
accepts the explanations
now laid before Govt.
as in the main excul-
patory, but he cannot

As this is unnecessary
now, it may be destroyed
RK
26.7.26

wholly exonerate the Petitioner from blame, as he failed to record for the information of the Superintending Engr or Controller his protest against irregularities, his cognizance of which is evidenced by his endeavour to introduce a more effective check and system of record. The punishment already suffered by Streenarasa Rao will not therefore be remitted, but suitable employment will be found for him in some District other than Bellary.

Lytton

Despatched 8-C 8/1/74.

To The D. Engr Bellary.
Attached Dr Engrs
Exr. Engr Wynaad
Contr P.W.D.
G. Streenarasa Rao

wholly Exonerate &

No 5594 A + 6491

Govt. of {1873} Madras.

PUBLIC WORKS.

2c The District Engr.
Bellary

Encl. 8
3

No. 5 Dated 7/74 3

Nos. 8 & 10

G. Streenavasa Rao, Cert.
Pt. Accountant, Bellary

Has resumption
Streenavasa Rao re-
Govt. Service and

G. Streenavasa Rao