

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	88	Press No.
182-83		
Dated	13-1-1870	10

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
13th January 1870.*

No. 182. Read the following letter from the Officiating Conservator of Forests, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated camp at Ootacamund, 9th October 1869, No. 1,719 :—

WITH reference to the Government Order, No. 2,694, of the 30th ultimo, I have the honour to inform you that Mr. Turnbull was only able to discount the Treasury Receipt by his transactions taking place in Mysore, (a foreign territory). If a sum had been paid into any treasury within the Presidency, it would simply have been credited to *Forests*, and a voucher given for the amount. The treasury documents did not state that the sums were Forest revenue paid in on Government account, (as they should have done), but were simply Transfer Receipts to pay Mr. Turnbull, Sub-Assistant Conservator of Forests, certain amounts paid in by certain parties. These documents Mr. Turnbull appears to have had no difficulty in discounting when he had endorsed them, and they were cashed on presentation at Bangalore, the treasury on which they were granted. The parties in Mysore, who discounted the treasury documents, granted to Mr. Turnbull *as a Forest Officer*, for such large amounts as 8,000 and 6,000 rupees, were in all probability well aware that a fraud was being carried on; but it does not appear that the law can touch them, and the treasury officer at Bangalore had probably no suspicion whatever.

2. The Cheque alluded to was drawn by Mr. Turnbull, just as he was running away, in favour of his Sub-Overseer Veerasawmy Pillay on the Manantoddy treasury for Rupees 2,000. Mr. Turnbull at that time had no funds available for working-operations, nor was he entitled to draw for a single rupee: he was about to be relieved, and all operations were stopped. Rupees 5,000, however, had been placed in the Manantoddy treasury on the 1st of January, 1869, as the forest contribution towards the Coorg road, and should have been handed over to the Engineer Department by transfer; but of this arrangement the treasury officer probably knew nothing, and the money appeared only as funds available for the Forest Department. Mr. Turnbull drew the Cheque on or about 18th of December, 1868, but post dated it January 6. The Sub-Overseer tried to discount it at Madras, and endorsed it over to several Natives, but they appear all to have refused to take it, and it was eventually discounted by Messrs. Arbuthnot & Co. The Cheque was drawn on the Manantoddy Tahsildar, and he refused to cash it when presented; but the question was subsequently referred to the Deputy-Collector, who decided that the Cheque was transferable, and that it must be cashed. Although no suspicion then attached to Mr. Turnbull or his Sub-Overseer, and they were supposed to be in the jungles, the fact of the Sub-Overseer endorsing the Cheque over to parties at Madras, far out of his district, should have immediately caused a very strong suspicion. I enclose a form of our Cheques in use. Mr. Turnbull had power to draw on the Manantoddy Tahsildar only. All Cheques for work performed should be given direct to contractors, and it was not previously understood in our department that they were transferable. A list of Cheques is sent monthly to the treasury officer and to our Central Office as a check against the Account Current, and the fact of a Cheque having been granted to an Overseer for such an amount as 2,000 rupees could not have been recognized by our Office. The Sub-Overseer, Veerasawmy Pillay, was apprehended at Madras, and most of the money was recovered, (1,000 rupees had been let out at interest to

connected

a Native). When brought before the Police Court, he stated that Mr. Turnbull had given the Cheque as a payment to a Mr. vanIngen for work performed as a Cart Contractor, and that he was Mr. vanIngen's Agent. Mr. vanIngen corroborated this statement, and produced an agreement to cart given him by Mr. Turnbull, in which it stated he would be paid when the timber was carted into depôt and measured; he also produced a letter from Mr. Turnbull, saying he had seen and measured some of his timber in the jungles, but that none had arrived at depôt, and a list of measurements made by Veerasawmy, which has been proved to be fictitious. Veerasawmy was released, and the money given up. It is perfectly clear that Mr. vanIngen has not carted a single log, and it seems certain that both he and Veerasawmy were in league with Mr. Turnbull. The 2,000 rupees may be recovered by Civil Suit, but all steps have been suspended, pending the apprehension of Mr. Turnbull.

3. I would here suggest that the Government of India should be informed that, as felling-operations were for a time suspended in Wynaad, it was proposed to place a 1st-class Overseer in charge temporarily. Mr. Turnbull, as senior Overseer, was placed in charge of the range; he had previously been in independent charge of the Madura District under the Voucher and License-system; he had some six years' service in the department, and very high characters from Collectors and others. There was a large amount of timber in the Wynaad depôts and in the forests, but it was supposed that there was no market for it; any contracts for its sale should have been referred to the Central Office, but statements were sent in monthly, stating that there were no sales. Mr. Turnbull had the full confidence of the department, and any restrictions beyond our regular rules were never thought of. Sometime after Mr. Turnbull had taken charge of Wynaad, it was discovered that his Madura accounts were in a careless state, although the district was worked almost entirely under the Voucher and License-system. There was a small departmental depôt, in which some 7,000 rupees worth of timber was stored; it was valued at about 7,000 rupees, and the timber had been all sold: 6,000 rupees, however, had been paid in by one man, and 1,000 by another, but the Timber Register proved that the timber was sold for 8,500, or thereabouts, and it did not show who were the purchasers. This did not give rise to any suspicion of dishonesty against Mr. Turnbull, either in my mind or in Lieutenant Fullerton's, who brought it to light; and it was supposed that the balance was still due by certain parties, and would be paid in. There was evidence of carelessness and inattention to departmental rules, and Mr. Turnbull was called upon for a full explanation, and informed that he would be transferred to a district under an officer. No satisfactory explanation was offered by Mr. Turnbull, though he stated that the money due by parties would no doubt be paid in, so the Conservator recommended his transfer to a district under Colonel Morgan, and applied for a more responsible officer for the Wynaad Range. There was great delay about this; but as sanction for the arrangement was daily expected, no other arrangements were made, and there was no one in the department available to send to Wynaad. I need not here recapitulate how Mr. Turnbull proceeded to Mysore and raised money on contracts to deliver timber; it is probably that he was ready to abscond at a moment's notice, if an officer had been appointed sooner, and his frauds might have been committed in a single day.

With regard to the Madura transaction, it is now more than probable that Mr. Turnbull has embezzled a sum of 1,500 rupees in that district; but it is possible that the sum may be still due by parties who removed the timber, and it is difficult to understand why Mr. Turnbull did not falsify the Timber Register, if he wished to defraud.

4. These occurrences go far to prove that it is not advisable to place an East Indian or Native in any important independent charge. Our checks and rules are sufficient to bring to light any transactions of this nature or any misappropriation of Government money; but no checks could guard against a man in independent charge, appropriating working-charges money and running off with it; nor would it be advisable to trammel our Forest Officers' operations, because one man has proved a rogue.

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Ordered that the following letter be despatched:—

No. 183. From the Acting Secretary to Government of Fort Saint George, to the Secretary to the Government of India, Public Works Department, (Revenue—Forests,) dated 13th January 1870, No. 88.

Forests, No. 6.

SIR,—Owing to the necessity of communicating with the Officiating Conservator of Forests and with the

Mysore authorities, the Government of Madras have postponed to this date their reply to your letter, dated 16th September 1869, No. 434-F., relating to the recent defalcations of Forest Overseer Turnbull. I am now directed to furnish the information called for by the Government of India, which comprises, firstly, a clear and connected account of all the transactions involved; secondly, an explanation of the circumstances under which private individuals were enabled to avail themselves of treasury documents apparently issued to Turnbull in his official capacity; and, thirdly, a statement whether Turnbull was empowered to draw Cheques on any treasury, and if not, "a definition of his position in that respect."

2. On the formation, in May 1868, of the Southern Forest Range in the Madura and Tinnevely Districts, Lieutenant Fullerton was transferred to it from the Wynaad Range. The demand for timber was, at that time, so limited that felling operations in the Wynaad had been suspended for a time, and as the responsibility of the range was thereby considerably lightened, it was not deemed necessary to re-place Lieutenant Fullerton with an officer of equally high standing in the department. The services of 1st-class Overseer, T. N. Turnbull, who was employed in supervising the Madura forests under the License and Voucher-system, were rendered available by the absorption of those forests into the Southern Range, and, as he was at the head of the list of Overseers, and had up to that time borne a very good character, he was selected as Lieutenant Fullerton's successor in the Wynaad. It was not until some time after Turnbull's transfer to the latter range that his Madura accounts were also discovered to be faulty and incomplete; but this was

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ascribed to carelessness, and did not give rise to any suspicion of his dishonesty in the mind of either Major Beddome or Lieutenant Fullerton, although there is now some reason to fear that Turnbull had commenced his defalcations before his removal to Wynaad by the embezzlement of Rupees 1,500, which, contrary to regulations, was paid into his hands as the price of Government timber. As soon as the deficiency was brought to the notice of the Officiating Conservator by Lieutenant Fullerton, the former called upon Turnbull for an explanation, who replied that the money was due by certain parties and would, no doubt, be soon paid in. The books, however, indicated irregularity, and Major Beddome, still, it would appear, unsuspecting of anything worse, informed the Government of this on the 19th October 1868, and requested that an officer better fitted for responsibility might be appointed to the Wynaad. On the 4th November, the Officiating Conservator wrote to Turnbull that, on being relieved, he would be suspended pending a report to Government. As, however, it appeared from Turnbull's monthly returns that no timber was being sold, Major Beddome did not deem the state of affairs so exigent as to call for his presence in the Wynaad. Towards the end of December Turnbull clandestinely left his range, and in February he succeeded in escaping from the country.

3. The sum total of Turnbull's defalcations, during his employment in the Wynaad, is stated to be Rupees 36,312-4-8, composed of the following items:—

	RS.	A.	P.
(1.) Amount paid to him as Forest Overseer by certain timber-merchants of Mysore, as the price of timber purchased by them ...	33,600	0	0
(2.) Proceeds of Cheque on Forest funds drawn by Turnbull and cashed at Manantoddy ...	2,000	0	0
(3.) Amount abstracted by Turnbull from his cash-chest ...	712	4	8
Total ...	36,312	4	8

As a set off it may be mentioned that a total of Rupees 1,974-15-11, which, in the month of August last, was standing at Turnbull's credit in the books of the Bank of Madras, have since been transferred to the credit of Government, on a guarantee that the Bank will be held harmless; and in the event of the charge being brought home to Turnbull, this sum will probably be recovered, in addition to the Note for £827, which is still in the hands of the French Police. I am now to enter briefly upon the circumstances attending the embezzlement of each of the items named above.

4. Between the 19th June and the 9th October 1868, Turnbull entered into five several contracts for the sale of Government timber to certain merchants in Mysore, and at various times, between the 19th June and the 1st November 1868, received from the purchasers sums of money amounting in the aggregate to Rupees 33,600 (item 1). Of this amount Rupees 11,000 is stated to have been paid in Currency Notes and cash by the Firm of Bommiah and Chinniah, who hold Turnbull's receipts for only Rupees 10,500. It is, however, probable that their claim is not incorrectly stated, for they specified the numbers of all the Currency Notes which, as they alleged, they gave to Turnbull, and several of these Notes have since been

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13th January 1870.*

traced to his possession. Nor is there much reason to suspect complicity on their part, for it must be remembered that their dealings with him took place in a foreign State, and, knowing him to be the Forest Officer in charge of the Wynaad Range, they probably accepted his word for the validity of his transactions. The Government may therefore be considered liable for all the timber which has been paid for in advance. The remaining sum of Rupees 22,600 was paid by the Firm of Oogarapa Chowdiah & Co. under similar circumstances.

5. Of the latter amount Rupees 14,000 was transferred by means of two "Supply Bills" for Rupees 8,000 and 6,000, and dated, respectively, 23rd June and 22nd August 1868; and it is this item which is referred to in paragraph 3 of your letter under reply. The bills in question were ordinary negotiable "Supply Bills," and were issued to the officer in charge of the Commissioner's treasury, Bangalore, by the Mysore treasury officer in favour of Turnbull. From the Accountant-General's Circular, No. 41, dated 19th March 1867, it would appear that such bills can only be issued in Madras with the sanction of the Accountant-General. But in this case the Government learn that the treasury officer at Mysore granted the bills on his own authority, and that Turnbull's official position did not in any way affect the question of granting them. The latter's object in having the money remitted to him while at Mysore by means of a bill on the Bangalore treasury is not clear; but this, it is submitted, is hardly a material point, for the bill was issued in his favour as a private individual; and had he been so disposed, he might have received the Rupees 14,000 directly from the hands of the merchants.

6. It is almost needless to observe that Overseer Turnbull in retaining Forest Funds at all was totally disregarding rules. According to the "Forest Manual" he should have at once remitted all money received by him in Mysore to the treasury at Manantoddy. Besides this he should, before acting upon any contracts entered into by him, have referred such for the sanction of the head of his department. So far from acting thus, he systematically sent in returns, indicating that no sales were going on, and so kept the Conservator in the dark.

7. The next point, which calls for explanation, is that concerning the Cheque for Rupees 2,000 referred to in paragraph 4 of your letter. The Cheque in question was drawn by Turnbull on the Manantoddy treasury in favour of his Sub-Overseer, Veerasawmy Pillay, towards the end of December 1868, or just before he left the range; but it was post dated January 6, 1869. At that time there were no funds available for working-operations at Turnbull's disposal; but Rupees 5,000 had been placed in the Manantoddy treasury on the 1st January 1869, as the Forest contribution towards the Coorg road, and the treasury officer erroneously supposed that this sum was at the disposal of the Forest Officer in charge of the range. Veerasawmy Pillay appears to have accompanied Turnbull to Madras, and the Cheque after having been endorsed over to several Natives who declined to accept it, it was eventually cashed by Messrs. Arbuthnot & Co. On its presentation for payment at Manantoddy, the Deputy-Collector after some hesitation decided that as the Cheque was negotiable and bore an open endorsement, it should be cashed. Turnbull was in a position to draw Cheques upon the Manantoddy treasury alone. A specimen of the Cheques used by Forest officers is forwarded for inspection as requested in paragraph 4 of your letter.

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13th January 1870.*

8. In the matter of the Cheque there is a still further complication. As soon as the Officiating Conservator was made aware that the money had been drawn, he caused Veerasawmy Pillay to be arrested in Madras. The latter stated in the Police Court that the Cheque was intended as payment to a Mr. vanIngen for work performed as a Cart Contractor, and that he had received it as Mr. vanIngen's Agent. vanIngen corroborated this statement, and produced an agreement given him by Turnbull, which laid down that he would be paid as soon as the timber was carted into depôt and measured. The Officiating Conservator denies that any work was performed by vanIngen, and maintains that he and Veerasawmy Pillay were in league with Turnbull to defraud the Government. The Commissioner of Police, who inquired into the case against Veerasawmy Pillay, discharged him for want of evidence; but the Advocate General is of opinion that it may yet be possible to recover the Rupees 2,000 from vanIngen and Veerasawmy Pillay by civil action. Further proceedings in this matter have been stayed until Turnbull's arrival in India.

9. In conclusion, I am directed to represent that, in the opinion of His Excellency the Governor in Council, this extensive and lamentable fraud may be traced to three causes. The first of these is to be found in the fact that an official whose subordinate position in the department would ordinarily have prevented his accession to an appointment, which offered such numerous opportunities for speculation, and whose previous career has since been shown to have been at least open to suspicion was placed in charge of the Wynaad Range. The Government regret that they cannot acquit the Officiating Conservator of negligence; in that he did not maintain a stricter supervision over the actions of a subordinate whose irregular proceedings in the Madura District had been brought to his notice.

10. In the second place, I am to observe that, had it not been for the contiguity of the Wynaad Range to a Native State, the Overseer's malpractices would probably not have escaped detection. Turnbull's success was mainly dependent on the readiness of those with whom he dealt to accept his word for the validity of his transactions; and he, probably, did not experience much difficulty in inducing the merchants of Mysore to believe that he was authorized to receive moneys on behalf of the Madras Government. It is hoped that the arrangements which are now pending with the Mysore Government for the purpose of establishing a common depôt for timber, and thereby facilitating the sale of Wynaad timber in Mysore, will prevent a similar misunderstanding for the future.

11. Thirdly, it appears to the Government that these defalcations tend to indicate the necessity of a closer connection between the Revenue and Forest Departments—of a connection which shall more fully utilize the machinery of each for the purposes of the other department. If Overseer Turnbull had been, to a certain extent, under the orders of the Collector of Malabar, it is not probable that he would have been able to carry out unchecked a glaring system of fraud. On this subject the Government forbear to enlarge, as the question of re-organizing the Forest Department is at present before them.

Govt. of {1870} Madras:

REVENUE.

To

THE SECRETARY TO GOVT. OF INDIA

Public Works Department.

Dated January, 13th.

Recd.

Encl.

G. O., 13th January 1870, No. 88.

JANUARY.

Nos. 182-183.

FURNISHING information relating to the recent defalcations of Overseer Turnbull of the Wynad Forest.

To

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H. 88.

Rev. Dept.
13th Jan. 70

The Secretary to Govt of India
Public Works Department
(Revenue - Forests)

Sir.

Coming to the necessity of communicating with the Offg. Conservator of Forests and with the Mysore authorities, the Govt of Madras have postponed to this date their reply to your letter, dated 16th Sept. 1869 No 434. F. relating to the recent defalcations of Forest Overseer Turnbull. I am now directed to furnish the information called for by the Govt of India, which comprises firstly a clear, and connected

MS
A. A.

connected account of all the transactions involved, secondly an explanation of the circumstances under which private individuals were enabled to avail themselves of Treasury documents apparently issued to Turnbull in his official capacity, and thirdly a statement whether Turnbull was empowered to draw Cheques on any Treasury, and if not, a definition of his position in that respect."

2. On the formation in May 1868 of the Southern Forest range in the Madura and Tinnevely districts, Lieut. Fullerton was transferred to it from the Mynad range. The demand for

for timber was at that time so limited, that felling operations in the Mynad had been suspended for a time, and as the responsibility of the range was thereby considerably lightened, it was not deemed necessary to replace Lieut. Fullerton with an officer of equally high standing in the department. The services of 1st Class Overseer J. N. Turnbull who was employed in supervising the Madura forests under the License and Voucher system were rendered available by the absorption of those forests into the Southern range, and as he was at the head

head of the list of Overseers, and
had up to that time borne a
very good character, he was
selected as Lieut. Fullerton's
successor in the Wynad. It
was not until some time after
Turnbull's transfer to the latter
range that his Madura accounts
were discovered to be faulty
and incomplete, but this was as-
cribed to carelessness and did
not give rise to any suspicion of
his dishonesty in the mind of
either Major Beddome or Lt. Fullerton,
although there is now some reason
to fear that Turnbull had commenced
his defalcations before his removal
to Wynad by the embezzlement of
Rs. 1500 which, contrary to regulations
was paid into his hands as the
price of Govt. timber. As soon as
the deficiency was brought to the
notice of the Off. Genl. by Lt. Fullerton,
the former called upon Turnbull
for an explanation who replied
that the money was due by certain
parties & would no doubt be soon paid
in. The books, however, indicated irregu-
larity, & Major Beddome, still ignorant of the

unsuspicious of any
thing worse, informed
the Govt. of this on the
19th October 1868 and re-
quested that an officer
better fitted for respon-
sibility might be ap-
pointed to the Wynad.
On the 4th November the
Officiating Conservator
wrote to Turnbull that
on being relieved, he
would be suspended
pending a report to Govt.
As however it appeared
from Turnbull's monthly
returns that no timber
was being sold, Major
Beddome did not deem
the state of affairs so
urgent as to call for his
presence in the Wynad.
Towards the end of De-
cember Turnbull clau-
sily left his range
and in January he suc-
ceeded in escaping
from the country. It is

that it will not be necessary for the purposes of the present report to follow him in his movements from the state of his departure from the Wyeard.

3. The sum total of Turnbull's defalcations during his employment in the Wyeard is stated at Rs 36,312-4-8 composed of the following items:-

- (1) Amount paid to him as Forest Overseer by certain timber merchants of Mysore, as the price of timber purchased by him. 33,600-0-0
 - (2) Proceeds of cheque on Forest funds drawn by Turnbull & cashed at Mandantoddy. 2,000-0-0
 - (3) Amount abstracted by Turnbull from his cash chest. 712-4-8
- Total: 36,312-4-8

As a set off it may be mentioned that a total of Rs 1974-15-11 which in the month of August last was standing at Turnbull's credit

credit in the books of the Bank of Madras have since been transferred to the credit of Govt on a guarantee that the Bank will be held harmless, and in the event of the charge being brought home to Turnbull, this sum will probably be recovered, in addition to the note for £827 which is still in the hands of the French Consul. I am now to enter briefly upon the circumstances attending the subversion of each of the items named above:-

4. Between the 19th June and the 9th October 1868 Turnbull entered into five several contracts for the sale of Govt timber to certain merchants in Mysore, and

at various times in
between the 19th June
and the 1st November
1868, received from the
purchasers sums of
money amounting in the
aggregate to Rs 32,600
(item 1). Of this
amount Rs 11,000
is stated to have been
paid in currency
notes and cash by the
firm of Romiah & Chin-
mah who hold Turnbull's
receipts for only Rs 10,500.
It is however
probable

probable that their
claim is not incorrectly
stated for they specified
the numbers of all
the currency notes which
as they alleged, they
gave to Turnbull and
several of these notes
have since been traced
to his possession. Nor
is there much reason to
suspect complicity on
their part, for it must
be remembered that
their dealings with him
took place in a foreign
State, and knowing him
to be the Forest Officer
in charge of the Nymad
range.

range They probably
accepted his word for the
validity of his transactions.
The Govt. may therefore
be ^{considered} liable for all the timber
which ^{has} been paid for in ad-
vance ~~as~~. The re-
maining sum of Rs 22,600
was paid by the firm of
Ojagarappa Chowdiah and
Co under similar circum-
stances.

5. Of the latter
amount Rs 14,000 was
transferred by means of
two 'Supply Bills' for
Rs 8,000 & 6,000, and dated
respectively 23rd June and
22nd August 1868: and
it

it is this item which is
referred to in para 3 of
your letter under reply.
The bills in question
were ordinary negotiable
'supply bills' and were
issued to the Officer in
charge of the Comptroller's
Treasury, Bangalore by
the Mysore Treasury
Officer in favour of
Turnbull. From the
Accountant General's
Circular No 41 dated 19th
March 1867 it would ap-
pear that such bills
can only be issued with
the sanction of the ac-
countant general. But

in

in this case the Govt.
learn that the Treasury
Officer at Mysore granted
the bills on his own
authority and that
Turnbull's official posi-
tion did not in any
way affect the question
of granting them. The
latter's object in having
the money remitted to him
while at Mysore by
means of a bill on the
Bangalore Treasury
is not clear but this,
it is submitted, is hardly
a material point, for
the bill was issued in
his

his favour as a private
individual and had been
been so disposed he might
have received the Rs 14,000
directly from the hands of
the merchants.

b It is almost
needless to observe that
Overseer Turnbull in
retaining Forest funds
at all was ^{totally} disregarding
rules. According to the
"Forest Manual" he should
have at once remitted all
money received by him
in Mysore to the Treasury
at Bangalore. Besides
this, he should, before
acting upon any con-
tract entered into by
him

him have referred such for
the sanction of the head of
his department. So far from
acting thus, he systematically
sent in returns indicating
that no sales were going
on, & so kept the Conservator
in the dark.

The next point
which calls for explanation
is that concerning the cheque
for Rs 2,000 referred to in
para 11 of your letter. The
cheque in question was
drawn by Turnbull on the
Mamantoddy Treasury in
favour of his Sub Overseer
Veerasawmy Pillay towards
the end of Decr/68 or just before
he left the range, but it was post
dated Jan'y 6th 1869. At that time

there were no funds available
for working operations
at Turnbull's disposal,
but Rs 5,000 had been
placed in the Mamantoddy
Treasury on the 1st Jan'y
1869 as the Forest con-
tribution towards the
Coorg road, and by
an undoubted error
the Treasury officer
was given to understand
that this sum was
at the disposal of
the Forest officer
in charge of the range.
Veerasawmy Pillay
appears to have ac-
companied Turnbull
to Madras, and the
cheque

erroneously referred

cheque after having been
endorsed over to several
natives who declined
to accept it, it was eventu-
ally cashed by Messrs
Arbuthnot & Co. On its
presentation for payment
at Manantoddy, the
Deputy Collector after
some hesitation decided
that as the cheque was
negotiable and bore an
open endorsement, it
should be cashed.
Turnbull was in a
position to draw cheques
upon the Manantoddy
Treasury alone.

A specimen of the cheque
used by Forest officers is
forwarded for inspection as
requested in para 4 of your
letter.

8. In the matter
of the cheque there
is a still further complication.
As

13 9
As soon as the Offg Con-
servator was made aware
that the money had been
drawn he caused Veera-
sawmy Pillay to be ar-
rested in Madras. The
latter stated in the Police
Court that the cheque
was intended as pay-
ment to Mr Van Ingen
for work performed
as a Cart Contractor
and that he had received
it as Mr Van Ingen's
Agent. Van Ingen cor-
roborated this statement
and produced an agree-
ment given him by
Turnbull which laid
down that he would
be paid as soon as the
timber

timber was carted into
depot and measured.

The Offg Conservator
denies that any work
was performed by Van Ingen
and maintains that he
and Veerasaamy Pillay
were in league with Turnbull
to defraud the Govt.

The Commr of Police who
tried Veerasaamy Pillay
criminally, dismissed
the case against him
for want of evidence, but
the Advocate General is
of opinion that it may
yet be possible to recover
the Rs 2000 from
Van Ingen & Veerasaamy
Pillay by civil action.
Further proceedings in
this matter have been
stayed until Turnbull's
arrival in India.

In

9 In conclusion
I am directed to re-
present that in the
opinion of His Ex-
cellency the Governor
in Council, this ex-
tensive and lamentable
fraud may be traced
to three causes. The
first of these is to be
found in the fact that
an official whose
subordinate position in
the Department would
ordinarily have prevented
his accession to an
appointment

appointment which
offered such numerous
opportunities for specu-
lation and whose
previous career has
since been shown to
have been at least open
to suspicion was placed
in charge of the Wynad
range. At this point
the Government regret
that they cannot ac-
quit the Officiating
Conservator of negligence
in that he did not
maintain a stricter
supervision over the
actions of a subordinate
whose irregular proceedings

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in the Madura district
had been brought to his
notice.

10. In the second
place I am to observe
that had it not been
for the contiguity
of the Wynad
range to a
Native State,
the Overseer's
malpractices
would
probably not have
escaped detection.

Turnbull

Turnbull's success
was mainly de-
pendent on the
readiness of those
with whom he
dealt to accept
his word for the
validity of his
transactions and
he, probably, did
not experience much
difficulty in in-
ducing the merchants
of Mysore to believe
that he was authorized
to receive money on
behalf of the Madras Govt. It

It is hoped that the
arrangements which
are now pending with
the Mysore Govt for the
purpose of establishing
a common depot for
timber and thereby fa-
cilitating the sale of
Wynnad timber in Mysore
will prevent a similar
misunderstanding for the
future.

11. Thirdly, it appeared
to the Govt that these
defalcations tend to in-
dicate the necessity
of a closer connection
between the Revenue and
Forest departments - of
a connection which shall
more fully utilise the
machinery of each, for
the purposes of the other
department. If Oversee
Turnbull had been to
a certain extent under
the ^{orders} guidance of the Col-
lector of Malabar, it is
not probable that he
would

This seems to me rather
vague. I conclude the
latter part of this para-
graph is correct, but there are
no papers put up regarding
the proposed reorganization
of the Forest Dept. -
All

would have been able to carry out, unchecked a glaring system of fraud. On this subject the Govt. has been too large, as the question of organizing the Forest Department is at present before them.

I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the above named matter. I am sorry to hear that you are not satisfied with the result of the investigation. I have been very anxious to see that the matter was properly handled, and I am sure that the result is the best that could be expected under the circumstances. I am sure that you will understand the reasons for the result, and I am sure that you will be satisfied with the result. I am sure that you will be satisfied with the result. I am sure that you will be satisfied with the result.

Very respectfully,
 J. M. McKell