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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>1708</u>	Press
<u>658-689</u>	<u>Mis</u>
Dated <u>29-6-</u>	<u>1863.</u>

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
29th June 1863.*

No. 658. Read the following letter from Lieutenant-Colonel S. O. E. LUDLOW, R. E., Acting Consulting Engineer Irrigation and Canal Company, to Colonel W. I. BIRDWOOD, R. E., Secretary to Government, Department Public Works, dated Saint Thomé, 18th June 1863, No. 21:—

SIR,

1. I have the honor to bring to the special notice of Government, that the Agent's *Cash* and *Store* accounts from September 1862 have not been received as yet by this Office, though his attention has been repeatedly drawn to the necessity of their speedy submission.

2. From the enclosed copies of correspondence* between myself and the Agent, you will observe that a change in the period of rendering the cash and store accounts was proposed in the Agent's letter dated 2nd August 1862, and my reply to it of the

* From Agent	dated 2nd August 1862,	No. 16.
To do.	7th " "	" 105.
From do.	12th " "	" 78.
To do.	20th March 1863	" 371.
From do.	26th " "	" 1,487.
To do.	9th April " "	" 404.

7th idem clearly pointed out to him, that it was not feasible to carry out that change without subjecting to some modification the general scheme of accounts, which received his own concurrence, before the sanction of Government was given to its adoption. In his rejoinder he fully admitted my objection to his proposal, and informed me that he had in consequence directed the preparation of his accounts according to the sanctioned forms.

3. But in March 1863 when I drew the Agent's attention to the great delay in the submission of his accounts, he said that it was entirely owing to his accounts being required to be submitted according to the sanctioned forms, and that as long as this system was permitted to continue, the same delays and difficulties would continually arise. He assigned no reasons however in support of this statement. I therefore requested him in my letter of the 9th April 1863 to favor me with a full and clear explanation of his reasons, and of the modification he would wish to be made in the several forms of accounts in order to carry out the change proposed by him, but I have not been furnished as yet with these particulars, though in my subsequent letter dated 20th May 1863 I pointed out to him that it was highly desirable to have the subject in question settled as early as possible, and that I was unable to lay it before Government without the particulars required from him.

4. I here beg to observe that there is nothing in the circumstances now urged by the Agent, which could not have been represented in his letter of the 12th August 1862 replying to my objection to carry out his proposal, and had he done so at that time without having coincided with my opinion, the subject in question would have been laid before Government and their decision obtained ere this.

5. The object of the present letter is simply to bring to the notice of Government the great delay in the submission of the Company's accounts from September 1862, and to show that it is not attributable to any avoidable delay in this Office. I shall address Government again on the subject as soon as I am furnished with the Agent's reasons for the change he proposes in the present system of accounts as, until then, I am unable to offer my opinion thereon; but in the meanwhile I confess that I do not myself anticipate any such difficulties as are stated by the Agent as likely to arise from the preparation of his accounts according to the sanctioned forms.

No. 659. ORDER THEREON, 29th June 1863, No. 1,708.

The Consulting Engineer will be requested to inform the Agent that the Government expect that the Cash and Store accounts, which are long overdue will be submitted without further delay. Any modifications of sanctioned forms which the Agent may desire to suggest should be submitted for the orders of Government in the usual course.

(Signed) W. I. BIRDWOOD, Colonel, R. E.,
Secretary to Government.

N^o 21.

Consulting Engineer's Office
Irrigation and Canal Company
Saint Thomas 18th June 1863.

From,

Lieut. Col. S. O. E. Ludlow P.E.

Acting Consulting Engineer I.C.C.

To,

Colonel W. L. Birdwood P.E.

Secretary to Government S.P.W.

Sir,

1. I have the honor to bring to the special notice of Government that the Agents Cash and Store Accounts from September 1862 have not been received as yet by this Office, though his attention has been repeatedly drawn to the necessity of their speedy submission.

x
From Agent of 2nd Aug 62
To - 077 - 82105
From 012 - 8278
To - 077 - 82148
From 026 - 82148
To - 077 April 63 82404

2. From the enclosed copies of correspondence between myself and the Agent you will observe, that a change in the period of rendering the Cash and Store Accounts, was proposed in the Agent's letter dated 2 August 1862, and my reply to it of the 7th idem, clearly pointed out to him, that it was not feasible to carry out that change without subjecting to some modification

modification the general scheme of Accounts which received his own concurrence, before the sanction of Government was given to its adoption. In his rejoinder he fully admitted my objection to his proposal, and informed me, that he had in consequence directed the preparation of his Accounts according to the sanctioned forms.

3. But in March 1863 when I drew the Agent's attention to the great delay in the submission of his Accounts, he said that it was entirely owing to his Accounts being required to be submitted according to the sanctioned forms, and that as long as this ^{system} was permitted to continue, the same delays and difficulties would continually arise. He assigned no reasons however in support of this statement. I therefore requested him in my letter of the 9th April 1863, to favor me with a full and clear explanation of his reasons, and of the modification he would wish to be made in the several forms of Accounts in order to carry out the change proposed by him, but I have not been furnished

5A
furnished as yet with these particulars, though in my subsequent letter dated 20th May 1863, I pointed out to him that it was highly desirable to have the subject in question settled as early as possible, and that I was unable to lay it before Government without the particulars required from him. 4. I here beg to observe, that there is nothing in the circumstances now urged by the Agent which could not have been represented in his letter of the 12th August 1862, replying to my objection to carry out his proposal, and had he done so at that time, without having coincided with my opinion, the subject in question would have been laid before Government and their decision obtained ere this. 5. The object of the present letter is simply to bring to the notice of Government the great delay in the submission of the Comptroller's Accounts from September 1862, and to show that it is not attributable to any avoidable delay in this Office. I shall address Government again on the subject as

as soon as I am furnished with the Agent's reasons for the change he proposes in the present system of Accounts, as until then, I am unable to offer my opinion thereon, but in the meanwhile I confess that I do not myself anticipate any such difficulties as are stated by the Agent, ^{as likely} to arise from the preparation of his Accounts according to the sanctioned form.

I have the honor to be,
Sir,

Your most Obedient Servant,
J. J. Seddon Lt. Col. R. E.
Acting Consulting Engineer M. S. & C. B.
W. D. Pratt Esq.

N^o 16. Madras Irrigation and Canals 6th 7^A
Madras 2nd August 1862.

From,

F. Agnew Esquire
Agent M. S. & C. B.

To,

Lt. Col. J. A. C. Seddon
Off. Cons. Eng. M. S. & C. B.

Sir,

N^o 258.

1. In my letter dated 24th Ultimo, I had the honor to state that three additional clerks would be required in this Office.
2. The Chief Accountants requisition was for a larger number, but to this I did not feel myself justified in acceding.

3. On further consideration of the matter with him, it appears to me that the very great increase of work which he anticipates has arisen from a misapprehension in the preparation of the system of Accounts approved by Government in their Order dated 12 April 1862.

N^o 753.

4. The Consulting Engineer therein called for a monthly Account of stores. It has since been found in your

From R

5. This Statement of Receipts, Issues and Remains does not appear among the forms approved by Government. The following is the description of it, given by the Chief Accountant.

— — — — — Subtracted 1050

making a total of 8,050 castings and
subtractions. The additional cost of
this return if rendered monthly is es-
timated at Rupees 150 per month, if
rendered quarterly at Rupees 50. I think
that a quarterly Account Current of Stores
accompanied by this Statement is
desirable, and that it will prove suffi-
cient for the purposes of your Office,
the Statement has hitherto been re-
rendered half yearly.

7. I beg at the same time to request sanction for the engagement of an additional Writer on Paper \$30 in the "General Business" department of the Office. This appointment I propose to fill up as stated in my letter dated 25th ultimo, by transferring the temporary writer whose pay has from 20th May, 1862 been drawn on Contingent Bills. His services are necessary to enable me to perform the amount of copying required in correspondence with yourself, the Board of Directors and the Chief Engineer.

Q 13 I have the honor to beg
Signed/ Sir Agnew
Agent
Signed/ John S. T. Budd
Chief Accountant

N^o 105.

Consulting Engineer's Office
Irrigation & Canal Company
Chepauk 7 August 1862

From

Lt Col. S. O. C. Suolow R.E.

Offg Consulting Engineer S. H. B.

S. Agnew Esquire

Agent & Manager S. H. B.

Sir,

1. With reference to your letter of 18.16 the 2nd Instant, I have the honor to observe as follows:

2. In para 5 you state that the Statement of receipts issues and remains of stores now submitted by you does not appear amongst the forms approved by Government but you will perceive that in lieu of it Rules 50 to 53 provide for these separate Returns forms L, M and N the 1st for receipts, the 2nd for issues and the 3rd for remains. These forms furnish all the information that is necessary in this Office. The Statement L for receipts distinguishes articles supplied by the Board from those purchased or manufactured in India while

11 A.
while M. for issues shows the different heads to which the value of articles issued are debited thus they give the particulars of the entries on the Debtor and Creditor sides of the Store Account current and also form an essential check over the items of stores charged to the several works in the Progress Report whereas the Statement now submitted by you does not furnish the above information though it contains more minute particulars than are required in this Office exhibiting the receipt issues and remains under each of the Engineering Divisions.

3. It would therefore be desirable to close your present detailed Statement up to 30 April 1862 and to draw up the subsequent Returns according to the forms L, M and N approved by Government to be brought into operation from 1st May 1862.

4. The preparation of these new Returns will, I imagine not take up so much time and labour as your Chief Accountant calculates from the

the details in the present form for the statements I and M are to exhibit only such articles as are actually received and readily issued during the period for which they are rendered without bringing forward thereon the whole stock in store while the form N is required to shew only an aggregate value of the balance on hand at the end of each quarter.

5. Instead of the Store Account current and its accompaniments being submitted monthly you propose to render them quarterly but you will perceive that it is not feasible to carry out this change without subjecting the entire scheme of accounts sanctioned by Government to some modifications. The Cash and Store Accounts are so drawn up as to be dependant upon one another for the necessary means of check. The Statement L which gives the particulars of the entries on the Debtor side of the Store Account current forms also a Voucher for the amount charged on the Creditor side of the Cash Account current on account of stores

131
purchased in each month. In like manner the Statement M for issues shews the particulars of both the entries on the Creditor side of the Store Account current and of those in the Progress Reports on account of value of stores used on the several works in each month as already noticed. But if Store Accounts are to be rendered quarterly the monthly Cash Account current and Progress Reports will have to be accompanied each by a separate Voucher in the shape of a Return shewing the particulars of the items of stores entered in them to admit of the entries in the former being passed in this Office as they are received in each month.

6. Should you however still deem that the services of the additional Clerks applied for in your letter under reference will be indispensable if yet appears to be unnecessary to make a special application to Government for the same because the arrangements entail no additional expense.

No 371. Consulting Engineer's Office S.H.B.
 From, Chepauk 20 March 1863.

To, Lt Col. S. O. C. Ludlow R.E.
 His Consulting Engineer S.H.B.
 - F. Agnew Esquire,
 Agent & Manager S.H.B.

1 I have the honor to request you will be good enough to expedite the transmission of the Returns still due from your Office for the Quarter ended 31 October 1862 as shown in the margin in order to enable me to compile my feneral cash and Store Accounts for the above quarter for Government they being long over due for want of the returns now called for.

2 Of all Vouchers received for disbursements made in the months of August, September and October 1862 only one Statement of contingent expense of the Kuridar Division for September 1862 remains unpaid as yet for want of the information sought in letter No 226 of 9 December 1862 and to which your attention has been drawn in my subsequent No 349 of 4 March 1863.

I have the honor to be,
 Signed S. O. C. Ludlow Lt Col R.E.
 His Consulting Engineer S.H.B.

*Sum of Statement of Store charge for Aug, Sept, Oct & Nov 1862.
 " H Progress Reports for do do do do
 " C Cash Account for do do do do
 " D Statement of Returns for do do do do
 " R.L.M. Statement of Returns for do do do do
 " N Quarterly Statement of Returns in the City of the several Officers up to 31 July & 31 October 1862.

No 1487. Madras Irrigation & Canals 173
 From, Madras 26 March 1863.

To, F. Agnew Esquire,
 Agent M. S.H.B.
 Lt Col. S. O. C. Ludlow R.E.
 Sir, His Eng. M. S.H.B.

1 Replying to the 1st para of your letter No 371 of the 20 Instant, I have the honor to state that the Accounts for the month of August last are in course of completion and will be forwarded to you in a day or two. As regards the Returns for September and October I apprehend the recurrence of the same delay as has taken place in the preparation of those for August. The cause is alone attributable to the Store and Cash Accounts being required together monthly. The Cash Accounts rendered monthly and the Store Accounts quarterly would obviate the difficulty complained of, but as long as the present system is permitted to continue the same delays and difficulties will continually have to be contended with.

2 The information required in your 2nd para has been made the subject of

of a separate communication

I have the honor to beg

Signed J. S. M. Budd.

Chief Accountant.

Signed F. Agnew

Agent.

Consulting Engineers Office & Co.

Chesham 9 April 1863.

N^o 1104

From,

Chesham & Co. Ludlow R. Co.

To, Consulting Engineers & Co.

F. Agnew Esquire

Agent & Manager & Co.

1. In your letter N^o 1487 of the 26th ultimo you state that the delay in the submission of your monthly Returns to this Office is solely attributable to the Store and Cash Accounts being required to be submitted together and that such delay would be avoided were the Cash Accounts to be rendered monthly and the Store Accounts quarterly.

2. This change in the period of rendering Accounts was proposed by you in August last and my letter of the 7th Idem pointed out that it was not feasible to carry it out without subjecting to some modification the general scheme of Accounts which received

received your concurrence before the sanction of Government was given to its adoption. In reply you admitted the same and informed me of your having directed the preparation of your Accounts as prescribed by the sanctioned rules and forms, but you now again state that delay and difficulties will have to be encountered as long as the present system of Accounts is permitted to continue in force without however assigning any reasons in support of this statement.

3. I confess that I do not myself anticipate any such difficulty as is contemplated by you from the present system of Accounts, on the contrary the change proposed by you would I imagine entail unnecessary additional labour on your Office in the preparation of separate Returns to show the particulars of the Items of Stores entered in the monthly Cash Accounts were the Store Accounts to be rendered quarterly while the great advantage secured by the present

system of exhibiting in each month the
Accounts the actual expenditure
under the several heads would be lost
and it would be difficult to compare
the actual outlay on the works in
progress with their estimated cost.
4. It however being beyond my power
to authorize any deviation from the
sanctioned Scheme of Accounts
without the special orders of Govern-
ment I request you will be good
enough to favor me with a full and
clear explanation of the reasons of
the difficulty and delay which you
state are caused by the Cash
and Store Accounts being required
to be rendered monthly and explain
the modification you would propose
to be made in the several Forms of
the present system of Accounts to carry
out the change proposed by you in the
period of rendering the Cash and Store
Accounts. A full explanation of the
advantage which the modified Forms
may have in your opinion over
the present system of Accounts
should

2171
should also be given.
I have the honor to be Sir
Yours faithfully
Signed / S. O. C. Ludlow Esq. M.P.
Acting Consulting Engineer & C.E.
(True Copies)
S. O. C. Ludlow Esq. M.P.
Acting Consulting Engineer & C.E.

Ed. D. B.

23 A

1853
(9)
Enclosed herein with
from the 14th of our writing
Engineer 1853 to the
Secretary to Council 1853.
dated 18th June 1853 & 18th 21.

09/10/2017/bs

Copies of Correspondence.

[illegible]

Copy of the
Circular
No. 1000
of the
1st of June 1863

The
Hon. Secy of the
Treasury
Washington
D.C.

Received
of the
Hon. Secy of the
Treasury
June 1st 1863

Report of the
Hon. Secy of the
Treasury
June 1st 1863
No. 1000
of the
1st of June 1863

17th
of June 1863
The
Hon. Secy of the
Treasury
Washington
D.C.

Received
of the
Hon. Secy of the
Treasury
June 17th 1863
No. 1000
of the
1st of June 1863