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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>2300</u>	Press ~~Mis.~~
<u>Net-262</u>	
Dated <u>11-8-</u>	18 <u>64</u>

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
11th August 1864.*

No. 241. Read the following letter from Captain J. MULLINS, R. E., Consulting Engineer Irrigation and Canal Company, on tour of Inspection at Nellore, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Camp at Nellore, 29th July 1864, No. 54:—

SIR,

1. I have the honor to submit, for the sanction of Government, the accompanying Account Current of the Company's Stores for the half year ending 30th April 1863.

2. The above Account Current, together with the detailed Statements, was received from the Agent on the 23rd December 1863, a Memorandum of audit thereon was sent to him on the 24th February 1864, and on the 17th May following the detailed Statements were returned to him for certain alterations.* His reply to the Memorandum of audit was furnished on the 15th June, and the detailed Statements were not received back by me till the 4th July.

* With reference to certain entries in the Statement form P.

3. During the half year the value of stores received from England and brought to account was Rupees 27,290-10-0, the cost of those purchased in India was Rupees 27,146-3-7, and the value of the articles manufactured in the Company's Workshops Rupees 7,554-14-7. These three sums amount in the aggregate to Rupees 61,991-12-2.

4. The supplies from England were procured on the Indents sanctioned in the Government Proceedings No. 2,035 of the 5th November 1861. The purchases in India were made without sanctioned indents, but they are included in the unauthorized outlay on stores Rupees 40,382-6-7, which has been already reported to Government, *vide* Proceedings of Government No. 879, dated 30th March 1864. The stores manufactured, the Agent states, were made on account of sanctioned works; if so, they should have been charged at once to the works for which they were made, and not brought into the Store accounts. Moreover, on reference to the Agent's accounts, I find that these stores manufactured consist for the most part of working tools, &c., and appear to have been made for laying in stock to meet future demands, and in this case the previous sanction of this Office should have been obtained by the Agent; specific instructions on the subject have however been furnished to the Agent in letter No. 337 of 2nd March 1863 from this Office, and his attention to those instructions will be requested.

5. The items under transfer entries, Rupees 530-10-10 and 768-2-11, on the *Dr.* and *Cr.* sides of the Account Current respectively, show the adjustments in rectification of errors in past accounts, in which it appears from the Agent's explanation that certain sums were entered in excess and others were omitted to be entered. The result of the adjustment of these sums shows that stores actually issued to the value of Rupees 237-8-1, forming the difference between the two sums referred to above, were omitted to be charged in the passed accounts, and so those accounts did not accurately represent the balance of stock on hand.

6. The total value of stores issued during the quarter was Rupees 65,215-0-5, which has been charged to the following heads:—

	RS.	A.	P.
1. General management	959	12	7
2. Construction	5,547	14	1
3. Manufacture of stores	7,543	5	4
4. General plant on works	50,802	15	11
5. Store charges	89	0	0
6. Stores sold and recoverable in cash	267	8	6
7. Stores lost	4	8	0
Total	65,215	0	0

in the aggregate to Rupees 61,991-12-2.
The supplies from England were procured on the Indents

*Proceedings of the Madras Government, Public Works Department,
11th August 1864.*

7. The following is an abstract of the detailed Statements furnished by the Agent showing the description and value of the several articles received and issued during the half year:—

ARTICLES.	Remaining on the 31st October 1863.	Received from England from 1st November 1862 to 30th April 1863.	Purchased in India from 1st November 1862 to 30th April 1863.	Manufactured in India from 1st November 1862 to 30th April 1863.	Total Receipt.	Issued from 1st November 1862 to 30th April 1863.		Balance on the 30th April 1863.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Mathematical instruments	16,983 14 8	...	1,264 0 0	...	18,252 14 8	4,922 0 11	13,330 13 9	...	...
Drawing instruments and materials	11,586 2 6	...	196 2 0	...	11,782 4 6	1,309 10 3	10,472 10 3	...	...
Tools	1,05,108 9 2	27,290 10 0	6,093 3 2	4,024 2 5	1,42,516 8 9	32,173 5 5	1,10,343 3 4	...	...
Machinery	46,920 9 11	...	...	...	46,920 9 11	5,321 1 4	41,599 8 7	...	...
Boats	1,668 6 3	...	...	...	1,668 6 3	...	1,668 6 3	...	...
Miscellaneous	1,94,526 0 4	...	19,592 14 5	3,530 12 2	2,17,649 10 11	21,453 14 6	1,96,195 12 5	...	...
Medical and Surgical instruments and appurtenances	962 8 4	...	...	...	962 8 4	35 0 0	927 8 4	...	...
Total...	3,77,761 3 2	27,290 10 0	27,146 3 7	7,554 14 7	4,30,752 15 4	65,215 0 5	3,74,537 14 11	...	...

Amount adjusted under transfer entry on the Creditor side of the Store Account Current in rectification of errors in the past accounts

Do. do. in the Debtor side of the Account Current

RS. A. P.

768 2 11

530 10 10

Net balance as per Account Current

3,74,300 6 10

*Proceedings of the Madras Government, Public Works Department,
11th August 1864.*

8. The following are the items requiring notice in the detailed accounts furnished by the Agent, which have been duly audited and examined in this Office.

9. The number of Mamoties and Pick-axes received from England, as brought into the Agent's accounts is 1,991 and 3,318, while they are shown as 1,992 and 3,296 respectively in the Invoice furnished by the Board, the cause of this difference the Agent states he is not aware of, and he has in consequence made a reference on the subject to the Board.

10. On the 1st November 1862, there were 4,549 Mamoties in store, and between that date and 30th April 1863, 7,979 were received from England, making a total of 12,528. The issues during the period were only 5,049 leaving 7,479 as stock on hand, but during this same period 1,543 more were purchased in India. These, the Agent states, were required in addition to those indented for on the Board, and were obtained on contract entered into prior to the receipt of the supply from England. It will be seen on reference to paragraph 11 of the late

* Proceedings Madras Government, No. 3,318, 14th November 1863, paragraph 4.

Consulting Engineer's letter* No. 88 of the 26th October 1863, that the same reason was

given for a like transaction in the quarter ending 31st October 1862.

11. In the Memorandum of audit on these accounts General Ludlow noticed particularly the very long time during which many stores were retained under the head "in transit." The Agent in reply remarks that "many of these items have been adjusted, and steps have been taken to ensure a correct settlement of the remainder." No reason can be assigned for the "delay beyond the fact that many of the articles have been acknowledged on the Bandy notes, but not on the Receipt voucher, or entered in the Store Day-book of Central Stores." This would seem to show that these stores were in many cases kept under the "in transit" head because the Agent was not duly informed that they had reached their destination, and as some were despatched so far back as 1861, the omission ought to have been noticed and corrected long before these accounts were rendered 1½ to 2½ years afterwards.

12. The Agent, having requested to be allowed to submit an account for the half year instead of separate accounts for the two quarters, the late Consulting Engineer acceded to this request on the 25th June 1863.

No. 242. ORDER THEREON, 11th August 1864, No. 2,300.

1. The Government pass the Account Current of the Irrigation and Canal Company's Stores for the half year ended 30th April 1863.

2. These accounts are usually submitted quarterly, but the Consulting Engineer explains* that, under the sanction of his predecessor, one Account has been rendered by the Agent for the period abovementioned.

3. With reference to paragraph 4 of the Consulting Engineer's letter, the Government request that the explanation promised in the Agent's letter† No. 296, dated 2nd June 1864,

regarding the retrenchment of Rupees 40,382-6-7, may be furnished with as little delay as practicable.

4. The Government cannot admit the explanation submitted by the Agent in regard to the purchase of 1,543 Mamoties, when so large a number as 4,549 were in store on the 1st November 1862, and a further supply was expected from England. Mr. Henslowe's attention will be requested to the Orders marginally noted,

No. 3,318, dated 14th November 1863, directing that when contracts are entered into for articles of this description, the probable period at which similar articles may be expected from England, on Indents submitted by the Agent, should be taken into consideration.

5. The value of the stock in hand on the 30th April 1863 is given at Rupees 3,74,300-6-10, being only Rupees 3,460-12-4 less than the balance on the 31st October 1862. The Government have repeatedly called attention to this unnecessary accumulation of stores, and they now request that Mr. Henslowe will give his careful attention to the subject, and make such arrangements as may be necessary for limiting the stock in hand to probable wants.

in the aggregate to Rupees 6,1991-12-2.

The supplies from England were procured on the Indents

Proceedings of the Madras Government, Public Works Department,
11th August 1864.

6. The Government hope to receive the Store Accounts for subsequent quarters at an early date.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Deputy Secretary to Government.

To the Consulting Engineer Irrigation and Canal Company.
„ Agent for do. do.

Exd. S. T. Augustin.

N. 54

Consulting Engineer's Office No. 66

Camp at Nellore, 29 July 1864

From, Captain John Mullins R.E.

Consulting Engineer I & C. Co.
on tour of inspection
at Nellore

The Secretary to Government

Sir,

P. W. D.
Madras

I have the honor to submit for the sanction of Government the accompanying Account Current of the Company's Stores for the half year ending 30th June 1864.

2 The above Account Current together with the detailed Statements, was received from the Agent on the 23rd December 1863, a Memo: of Audit thereon was sent to him on the 24th February 1864, and on the 17th May following the detailed Statements were returned to him for certain alterations. His reply to the Memo: of Audit was furnished on the 15th June, and the detailed Statements were not received back by me till the 4th July.

with reference to
certain entries
in the Stat. form P

3 During the half year the value of stores received from England and brought to account, was Rs. 27,290-7, the cost of those purchased in India was Rs. 27,146-3, and the value of the articles manufactured in the Company's workshops Rs. 7,554-14-7. These three sums amount in the aggregate to Rupees 61,991-12-2.

4 The supplies from England were procured on

Indents sanctioned in the Government Proceedings No 35 of the 5th Novr 1861. The purchases in India were made without sanctioned Indents, but they are included in the unauthorised outlay on Stores Rs 40382-6-7, which has been already reported to Government vide Proceedings of Govt No 879 d/ 30 March 1864. The stores manufactured the Agent states, were made on account of sanctioned works, if so they should have been charged at once to the works for which they were made, and not brought into the store accounts. Moreover on reference to the Agent's accounts I find that these stores manufactured consist for the most part of working tools &c, and appear to have been made for laying in stock to meet future demands, and in this case the previous sanction of this Office should have been obtained by the Agent; specific instructions on the subject have however been furnished to the Agent in letter No 337 of 2nd March 1863 from this Office, and his attention to those instructions will be requested.

5 The items under transfer entries, Papers 530-10-10 and 768-2-11, on the D^r and Cr^t sides of the Account Current respectively, shew the adjustments in rectification of errors in past accounts, in which it appears from the Agent's explanation that certain sums were entered in excess and others were omitted to be entered. The result of the adjustment of these sums shews that stores actually issued to the value of Rs 237-8-1, forming the difference between the two sums referred to above, were omitted to be charged in the passed Accounts and so those Accounts did not accurately represent the balance of stock on hand.

6 The total value of stores issued during the quarter was Rs 65215-5 which has been charged to the following heads.

1 General Management	959-12-7
2 Construction	5547-14-1
3 Manufacture of Stores	7543-5-4
4 General Plant on works	50802-15-11
5 Store Charges	89-8-6
6 Stores sold and recoverable in Cash	267-8-6
7 Stores lost	4-8-0
Rupces 65215-5	

7 The following is an abstract of the detailed statement furnished by the Agent shewing the description and value of the several articles received and issued during the half year.

	Remaining on the 31 st Oct/62	Received from En. in India 1 st Novr/62 to 30 th April 1863	Purchased in India from 1 st Novr/62 to 30 th April 1863	Manufactured in India from 1 st Novr/62 to 30 th April 1863	Total receipt	Issued from 1 st Novr 1862 to 30 th April/63	Balance on the 30 th April/63
Mathematical instruments	Rs 88.16.8	1266	18252.14.8	4922	11	13330.18.9	
Drawing instruments and materials	11586.2.6	196.2	1782.4.6	1309.10.3	10672.10.3		
Tools	105,089.2	27,290.10	6093.3.2	4024.2.5	142516.8.9	32173.5.5	110843.3.4
Machinery	46220.9.11		46220.9.11	5321.1.4	41549.8.7		
Boats	1668.6.3		1668.6.3		1668.6.3		
Miscellaneous	19456.11.4	19892.14.5	3530.12.2	27649.10.11	21453.14.6	196195.12.5	
Medical and surgical instruments and appliances	962.8.4		962.8.4	35	907.8.4		
Total	377,761.3.2	27,290.10	27,146.3.7	7554.14.7	139,752.15.4	65215.5	57,653.14.11

Amount adjusted under transfer in the Creditor side of the store Account Current in rectification of errors in the past accounts. Rs 768-2-11 237 8 1

do do in the Debtor side of the Account Current 530-10-10

Net balance as per Account Current 376,306.10

8 The following are the items requiring notice in the detailed accounts furnished by the Agent which have

have been duly audited and examined in this office. -

9. The number of mometries and fistapes received from England, as brought into the Agent's accounts is 1991 and 3318, while they are shewn as 1992 and 3296 respectively in the invoice furnished by the Board, the cause of this difference the Agent states he is not aware of, and he has in consequence made a reference on the subject to the Board.

10. On the 1st November 1862 there were 4549 mometries in store, and between that date and 30th April 1863 7979 were received from England making a total of 12,528. The issues during the period were only 5,049 leaving 7479 as stock on hand, but during this same period 1543 more were purchased in India. These, the Agent states, were required in addition to those indicated for on the Board, and were obtained on contract entered into prior to the receipt of the supply from England. It will be seen on reference to para 11 of the late Consulting Engineer's letter No 88 of the 26th October 1863 that the same reason was given for a like transaction in the quarter ending 31st October 1862. - P.M.G. No 2318. 16 Nov 63 para 4

11. In the memo of audit on these accounts General Ludlow notices particularly the very long time during which many stores were retained under the head "in transit". The Agent in reply remarks that many of these items have been adjusted and steps have been taken to ensure a correct settlement of the remainder. No reason can be assigned for the delay beyond the fact that many of the articles have been acknowledged on the Bandy notes but not on the receipt "some her, or entered in the Store Day book of Central Stores". This would seem to shew that these stores were in many cases kept under the "in transit" head because the Agent was not duly informed that they had reached their destination, and as some were despatched so far back as 1861 the omission ought to have been noticed and corrected long before these accounts were rendered 1 1/2 to 2 1/2 years afterwards. -

12. The Agent having requested to be allowed to submit an account

account for the half year instead of separate accounts for the 2 quarters, the late Consulting Engineer acceded to this request on the 25th June 1863. 51

I have the honor to be,
Your most obedient servant,

Whitburnham Captain
Cons Eng for S.C. Comp.

W. G. Ludlow

12,2300

Proceeding of the Madras Government
Public Work Department

Under date the 1st Aug 1864.

Read the following from the Consr.
Engineer Madras Irrigation Canal Co.

Submits store A/c of
the Madras Irrigation and
Canal Company for the
half year ending 30 April
1863.

H. E. 29: July 1864.
N: 54-

The Government
passes the Account Current
of the Irrigation and
Canal Company's store
for the half year ended
30th April 1863.

2. These accounts
are usually submitted
quarterly. But the Consulting
Engineer.

Copy in as attached Eng?
of 22: July 1864. 55.

22 July 1864
12: 23000 - 114244 1/4

From the Consr. & Eng. & Co.

To the Secretary & General
of the
Madras

22 July 1864.
Recd: 23 July 1864.

Enclosure 1

Submits store A/c of
the Madras & Co. for
the half year ending
30 April 1863.

21: 241

21: 23000 - 114244 1/4

Engineer explains that ^{para 12}
under the sanction of
his predecessor, one account had
been rendered by an agent

the Agent for the
periods above mentioned.

3. With reference
to para 4 of the P.O.

Engineer's letter, the go-
vernment request that
the explanation promised
in the Agent's letter

No 296, dated 2nd June ^{para 4}
1864, regarding the re-

trenchment of Rs. 40,382-6-71

may be furnished
with as little delay as
practicable

practicable -

4. The Government
cannot admit the ex-
planation submitted by
the Agent in regard to
the purchase of 1543
Mamets, when so long
a number as 4549 were
in store on the 7th Nov/62,
and a further supply was
expected from England.
Mr. Henderson's attention
will be requested to
the orders marginally
noted, directing that when
Contracts are entered into
for articles of this de-
scription, the probable
period at which similar

No 3318 of 14th Nov/63

articles may be expected
from England, on Indents
submitted by the Agent,
should be taken into con-
sideration.

5 The value of the
stock in hand on the
30th April 1863 is given
at Rupees 3,74,300-6-10,
being only Rs 3,460-12-4
less than the balance
on the 31st Octr 1862 -

The Government have
repeatedly called attention
to this unnecessary
accumulation of stores,
and they now request

81
That Mr. Stenslow will
give his careful attention
to the subject, and make
such arrangements as
may be necessary for
limiting the stock in
hand to probable wants.

6 The Government
hope to receive the store
accounts for subsequent
quarters at an early
date. M.

To
4 The Comdant 14000 Rs
4 " Agent — do — 18
3

Decd 12th August -

Copy in as Letter to England
Dated 22. September 1864.

3402
— 942

1864 & Depts
Pro: of Govt for Aug
No 2000

Pro: of the all Govt
11 August 1864

1609

The Account Cur.
rent of the U.S. Govt.
Stores for the half
year ending 30 April
1863. passed.

No 241. 242

1864. A. 6