

(1) Number of pages 38
(2) Date of repair 7-10-42
(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	2499	Press
	628-629	<u>Mis.</u>
Dated	30-8-18-64	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
30th August 1864.*

No. 628. Read the following letter from Captain J. MULLINS, R. E., Consulting Engineer for Irrigation and Canal Company, to Colonel C. A. ORR, R. E., Secretary to Government, Department of Public Works, dated Madras, 13th August 1864, No. 73 :—

SIR,

1. I have the honor to submit for the sanction of Government the accompanying Account Current of cash receipts and disbursements for the half-year ending 30th April 1863.

2. The Account Current was received from the Agent on the 7th March 1864, a Memorandum of audit thereon was sent to him from this Office on the 26th April. His reply to it was received on the 18th ultimo.

3. During the half-year 6,61,461 Rupees were drawn from the Government Treasury and 11,552-10-2 were recovered by the Agent as refund from the past expenditure. The item of Rupees 3,747-12-9, which appears on the debtor's side of the Account Current, consists of sums that were recovered by the Agent in actual cash as refund, and omitted to be brought forward in the accounts rendered to this Office for the periods in which the recoveries were made.

4. Out of the sum of Rupees 11,988-14-4 under "Deposits" on the debtor side of the Account Current, Rupees 20-2-0 were for stores purchased and brought to account, but not paid for during the half-year, and the remainder Rupees 11,968-12-4 consisted of the amounts of securities and cheques on the Agent, &c., which remained undischarged on the 30th April 1863.

Rupees	3,824	12	11
"	2,082	0	2
"	15	0	0
Rupees	5,921	12	1

5. The items marginally noted, amounting to Rupees 5,921-13-1, which appear both on the debtor and creditor sides of the Account Current, show the adjustments made in rectification of errors in past accounts.

6. The sums detailed above amount in the aggregate to Rupees 6,94,672-2-4, which added to the cash on hand, viz., Rupees 3,74,388-13-9, on the 1st day of the half-year, make the total of the receipts Rupees 10,69,061-0-1.

7. During the half-year the expenditure by actual cash was Rupees 7,00,772-2-10, and by adjustment of advances entered in the previous accounts Rupees 11,639-10-9, both amounting to Rupees 7,12,411-13-7. This added to Rupees 34,619-3-4 under inefficient balance, which will be explained below, and Rupees 5,921-13-1 noticed in paragraph 5 of this letter, will make the total expenditure Rupees 7,52,952-14-0, which is debited to the following heads :—

	Cash.			Adjustment.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. General Management ...	34,248	10	2	0	0	0	34,248	10	2
2. Construction ...	5,81,420	5	4	8,084	6	11	5,89,504	12	3
3. Stores ...	21,311	10	11	3,402	8	0	27,714	2	11
4. Store charges ...	22,243	7	1	167	11	10	22,411	2	11
5. Manufacture of Stores ...	22,495	10	1	5,906	13	1	28,402	7	2
6. Inefficient balance ...	15,900	0	0	34,619	3	4	50,519	3	4
7. Deposits ...	49	5	3	0	0	0	49	5	3
8. Stores sold ...	103	2	0	0	0	0	103	2	0
Total ...	7,00,772	2	10	52,180	11	2	7,52,952	14	0

8. The detailed Statements showing the particulars of the sums under these heads have been audited and examined in this Office, and the points requiring notice are as follow :—

9. Rupees 5,906-13-1 and Rupees 540 are charged to the head "Manufacture of Stores" in the cash Account Current, but they are omitted to be brought into the Account Current R, which gives the transactions of that head. The former sum consists of expenses incurred between 1861 and 1862 for temporary Workshop buildings, engine sheds, &c., and now adjusted to its proper head of account, and the latter of salaries, &c., paid to the Superintendent of the

2 *Proceedings of the Madras Government, Public Works Department,*
30th August 1864.

Workshop. The only reason assigned by the Agent for the omission of these sums in the Account Current R, is that they "cannot be conveniently distributed over the articles turned out in the Workshop." In this case they should not have, in the first instance, been debited to "Manufacture of Stores," until it was decided how they were to be dealt with in that account, but there can be no difficulty in bringing them into the Account Current R, as they can be easily shown therein as an item of contingencies until they can be added ratably to the value of the manufactured articles.

10. Rupees 370, which were paid on account of salaries in April 1863, and passed by this Office in the regular pay abstract, and which ought to have been charged at once in the accounts under review are kept under "Inefficient balance." The Agent without assigning any reason for this omission states simply that the amount will be adjusted in his next accounts.

11. In like manner a contingent bill for Rupees 26-12-0, passed by this Office for entry in the accounts, has also been omitted to be entered in the present Account Current. The Agent's attention will be drawn to the same.

12. A large sum, Rupees 15,900, is shown in the Account Current under "Inefficient balance" as advanced to Mr. Gregory in the Bowanassy Division. On reference to the Agent he states that this sum was paid for the works of the 6th Section Main Canal, but was not accounted for in consequence of Mr. Gregory's accounts not having been received by him until the accounts for the half-year were closed. He however promises to adjust it in his next accounts.

13. A sum of Rupees 103-2-0 was recovered from a Supplier of stores for over-charge in his bill, and was erroneously credited in the past accounts to the head Stores sold. This Office has been in correspondence with the Agent on the subject, and from his letter No. 1,204 of the 18th February 1863, it appears that in lieu of General Ludlow's suggestion, which was to reduce the rates of the respective articles on the Store book, Mr. Agnew agreed to credit the total amount to the head "Stores purchased," and to leave it available for future purchases, but in the accounts now submitted it appears that the amount in question, Rupees 103-2-0, has been charged therein, and credited to No. 2 Account Current, which is kept by the Agent for showing the transactions unconnected with the sums drawn from the Guaranteed Capital of the Company, and with which this Office has of course nothing whatever to do. The consequence is that the Capital account bears the overcharge of Rupees 103-2-0, though it was actually recovered from the party.

14. The monthly Statements showing the expenditure in comparison with the Budget allotment submitted to Government from November 1862 to April 1863, show that the expenditure under all heads during those months was Rupees 6,97,586, whereas the amount in the Account Current now submitted is Rupees 7,35,371-4-2. In the enclosed Statement marked A, the Agent explains the cause of the difference, but it is as well to notice here that the object of Government in calling for these monthly Statements was to keep themselves informed periodically of the proportion which the actual expenditure bears to the amount allotted for the purpose in the Budget. This was clearly pointed out to the Agent in General Ludlow's letter of the 17th October 1862, and Mr. Agnew in his letter of the 27th idem, said that he would have them prepared accordingly, and the Statements submitted up to October 1862 did correctly exhibit the actual expenditure incurred in each month, and I therefore cannot understand why the Statements for the subsequent months were not similarly drawn up.

15. In the Cash Account Current Rupees 3,800-14-10 are adjusted to the debit of "Construction," against the works marginally noted, for expenditure incurred in the years 1860-61 and 1862, but they are omitted from the Progress Report form II. Hence a difference between this Return and the Cash Account Current. The Agent will be requested to adjust this in his next Progress Report.

Kurnool Anicut	Rs.	As.	P.
Soankasala do.	890	10	5
South Main Canal 1st portion 1st Section ..	2,521	3	5
	389	2	0
Total ..	3,800	14	10

Proceedings of the Madras Government, Public Works Department, 3
30th August 1864.

Pay Abstract, Bowanassy Division, for November 1862.			
1 Lascar	Rs.	A.	P.
	6	0	0
Contingent Statement for April 1863.			
Chairmen	4	10	4
Do.	3	1	7
Do.	2	14	5
Miscellaneous	5	10	0
Contingent bill, Soankasala Division, for January 1863.			
Postage	0	2	0
Pay Abstract of the Chief Engineer's Office for February 1863.			
Salary of Mr. Weston	54	13	9
Total...	77	4	1

16. The sums marginally noted, amounting to Rupees 77-4-1, were entered in contingent bills and pay abstracts passed by this Office, but on the audit of the Account Current under review it was found that they were not actually expended. On reference to the Agent he states that they were charged in error, and were in consequence replaced in the accounts to the credit of the head to which they were before debited. This Office having no means whatever of knowing at the time the contingent bills and pay abstracts are sent for audit, whether or not the sums entered in them have actually been disbursed, it is absolutely necessary that the Officers of the Company should carefully avoid transmitting bills containing items which have not been paid.

17. On account of batta to the Office servants Rupees 258-8-0 are charged in the accounts, but no rules regulating the same having been as yet established, the Agent was requested to propose such rules as he might deem necessary on the subject. In reply the Agent offers no opinion, but forwards a letter* from the Chief Engineer in which that Officer states that it is impossible to establish fixed rules and that the charge will occur rarely and should therefore be considered as contingencies. There need be no difficulty in drawing up rules to regulate these charges; they are doubtless occasionally necessary and the Office servants might receive either a daily batta, or a mileage allowance according to the circumstances of the case, as in the Government service.

18. The amount shown in paragraph 7 above, under the head of Inefficient Balance, as expenditure adjusted, consist of both omissions from previous accounts and cash expenditure during the half-year not accounted for at the time. In the Account Current† this sum was simply entered in the lump sum, and on calling for particulars a statement of the various items included therein was furnished by the Agent. A very great number of these items should either never have been debited to this head at all, or they should long since have been removed and debited to their proper heads. For instance Rupees 3,671-1-9 are shown as expended in 1860-61 on the maintenance of a bandy establishment, and this charge ought to have been debited to the works concerned at latest early in 1861-62, or two years before the close of the period to which these accounts relate. An advance of Rupees 61 to a Mr. Harrison was made in June 1861 and remained undisposed of; another item is difference of rate, Rupees 1,196 paid to a Contractor in the Hindry Division, and this should certainly never have been brought into this account at all. Rupees 1,000 appear as a payment to a Contractor for 787 cubic yards of rubble masonry, the payment being made in December 1861, and there are many more of a similar nature. A very large portion‡ of the unadjusted expenditure is shown in the half-yearly Statement form J as

"suspense for 1860 to be accounted for by the Chief Engineer." Judging from the Chief Engineer's letter,§ No. 141 of the 16th June 1863, to the Agent, there seems to be very little pro-

† Rupees 8,979-3-4.

§ Enclosed.

**4 Proceedings of the Madras Government, Public Works Department,
30th August 1864.**

bability of the requisite explanations being forthcoming, though the component items are some of them of a description which could very readily have been adjusted four years ago. The account further contains an item Rupees 943-15-11 excess of salary drawn by the late Agent Mr. Agnew. The case was finally disposed of in Proceedings Madras Government No. 1,995 of the 22nd July 1863, but in the remark column of the Statement form J, it is stated that "Mr. Agnew declines to refund this amount, and with reference to your letter No. 240 of 7th September 1863, says he

Letter from Agent No. 939, dated 3rd September 1863.
To do, dated 7th September 1863, No. 240.

that his letter No. 385 had not been considered by Government. The Agent should be called upon to adjust the various entries which have so long remained outstanding as early as possible, and where individuals entrusted with money have neglected to furnish vouchers for their expenditure, the retrenchments against them should be enforced. For the future the Agent should take care also that no entries under this head, but such as may properly be debited thereto, are allowed.

Paragraph 4 above.

19. The Statement of particulars of deposit receipts shows a total of Rupees 11,968-12-4. There are many entries of security money which need not be shown at all in the account transmitted to this Office, but which would properly find a place in the Agent's Account Current No. 2, which is intended to provide for all such transactions. Some of the entries would seem to be such as should have been placed to the credit of inefficient balance, and most of them have been left far too long unadjusted. A deposit account should not be used as a receiver for monies not required to be held in deposit, and the proper disposal of which can be ascertained, as the result is that the requisite information, as time goes on, becomes more and more difficult of attainment; and at last it becomes impossible to get such items transferred to their proper accounts at all.

20. In paragraph 5 of the Order of Government No. 3,156 of the 29th October 1863, the difference between the expenditure as per Progress Report and that shown in the Cash Account was Rupees 36,531-2-8. In the accounts for the half-year under notice the difference is Rupees 39,609-6-10, the excess, as before, being in the Progress Report. The Agent in reply to the remarks in the Memorandum of audit pointing out this discrepancy says "from the commencement up to 30th April 1862, the original Progress Reports were forwarded to you as received from the Divisions. Several sums were entered therein in excess of the actual cash charged in the Cash Account Current, and the details of 'inefficient balance' to 30th April 1863 will show, that very few items remain to be adjusted to 30th April 1862, the period up to which the Progress Reports of the Hindry and Soonkasala Divisions were submitted in their original form. References have been made to the Executive Engineers of those Divisions regarding the differences, and as soon as their replies are received the same will be adjusted." This it will be seen gives no information as to the probable time within which this increasing difference will be corrected, and certainly, as regards the increase of difference shown in the present accounts, there should be no difficulty in obtaining the explanations from the Executive Engineers.

21. The net expenditure on account of store charges up to 30th April 1863, amounts to Rupees 1,15,883-7-7, and this represents the whole expenditure on this account up to that date. Rule XXXIX on the general scheme of accounts prescribes that the total amount under this head at the expiration of each year shall be adjusted by a transfer entry apportioning it ratably to the quantity of stores consumed and that remaining on hand. This has never been carried out, and consequently the stores consumed in each year have never borne their share of the store charges; the Agent promises that the adjustment shall be made in the accounts for the quarter ending 31st July 1864, but this delay is unnecessary and would only add to the difficulty of effecting the needful distribution, added to which it would not be in accordance with the rule,

**Proceedings of the Madras Government, Public Works Department, 5
30th August 1864.**

which requires the transfer to be made yearly. There should be no difficulty in making the necessary adjustment, as the Progress Report shows the stores used, and the store account the balance in hand.

22. The Return Q showing the progress made in each sanctioned Section of the Company's project, as required by Rule LVI, is forwarded for the information of Government. This return accounts for the whole expenditure on construction according to the Account Current, but the Progress Report as noticed above makes the expenditure Rupees 39,609-6-10 more than the return. The Government considered* that it was useless to publish this Statement in the Gazette eleven months after it became due, and that now submitted is still more in arrears.

23. The Statement P., required by paragraph 54 of the Rules, is submitted herewith, from which it will be observed that—

	RS.	A.	P.
The total amount drawn from Government from the commencement up to 30th April 1863 was	31,19,775	5	4
The value of stores supplied by the Board of Directors and brought on the Indian accounts up to 30th April 1863 was	2,18,851	1	5
The amount remaining to the credit of the head "Deposits" on account of undischarged securities and cheques on the Agent, &c.	11,989	14	4
Total...	33,50,616	5	1

This sum was disposed of or accounted for by the Agent as follows:—

Total Indian expenditure up to 30th April 1863	26,48,568	1	5
Value of stores not issued or stock on hand on the 30th April 1863	3,74,300	6	10
Cash on hand with Engineers in the Divisions and Agent at Madras on the 30th April 1863	3,27,747	12	10
Total...	33,50,616	5	1

No. 629.

ORDER THEREON, 30th August 1864, No. 2,499.

1. The details having been audited and checked by the Consulting Engineer, the Government pass the accounts of the Irrigation and Canal Company for the half-year ended 30th April 1863. The aggregate expenditure during that period is shown to have been Rupees 7,52,952-14-0, viz., Rupees 7,00,772-2-10 by cash, and Rupees 52,180-11-2 by adjustment.

2. The system of omitting to credit recoveries in the accounts for the period in which the recoveries were made, and of rectifying entries in accounts, long after they have been closed, should be at once checked by the Agent, who will be requested to give his careful attention to the subject.

3. The Agent will be informed that the Government expect the early adjustment of the items referred to in paragraphs 9 to 12. They regret to observe that the large advance of Rupees 15,900 made to Mr. Gregory should still be outstanding.

4. The mode adopted by the Agent of bringing to account recoveries of the kind alluded to in paragraph 13 is erroneous. The proper course is to exhibit such recoveries as receipts in the capital accounts, and to deal with them accordingly.

5. The explanation submitted in Statement A as to the cause of the difference between the Account Current and the monthly Statements of expenditure is far from satisfactory.

6. The Government are surprised to find that Bills have been made up by the Agent for sums not actually paid, and they request that Mr. Henslowe will adopt such measures as may be necessary to prevent the recurrence of similar irregularities.

4 *Proceedings of the Madras Government, Public Works Department,*
30th August 1864.

ability of the requisite explanations being forthcoming, though the component items are some of them of a description which could very readily have been adjusted four years ago. The account further contains an item Rupees 943-15-11 excess of salary drawn by the late Agent Mr. Agnew. The case was finally disposed of in Proceedings Madras Government No. 1,293 of the 22nd July 1863, but in the remark column of the Statement form J, it is stated that "Mr. Agnew declines to refund this amount, and with reference to your letter No. 240 of 7th September 1863, says he has already given his views and wishes in his letter No. 930 of 3rd September 1863." This correspondence is enclosed, and it will be seen that Mr. Agnew was mistaken in supposing upon to adjust the various entries which have so long remained outstanding as early as possible, and where individuals entrusted with money have neglected to furnish vouchers for their expenditure, the retrenchments against them should be enforced. For the future the Agent should take care also that no entries under this head, but such as may properly be debited thereto, are allowed.

Paragraph 4 above.

10. The Statement of particulars of deposit receipts shows a total of Rupees 11,963-12-4. There are many entries of security money which need not be shown at all in the account transmitted to this Office, but which would properly find a place in the Agent's Account Current No. 2, which is intended to provide for all such transactions. Some of the entries would seem to be such as should have been placed to the credit of inefficient balance, and most of them have been left far too long unadjusted. A deposit account should not be used as a receiver for monies not required to be held in deposit, and the proper disposal of which can be ascertained, as the result is that the requisite information, as time goes on, becomes more and more difficult of attainment; and at last it becomes impossible to get such items transferred to their proper accounts at all.

20. In paragraph 5 of the Order of Government No. 3,156 of the 29th October 1863, the difference between the expenditure as per Progress Report and that shown in the Cash Account was Rupees 36,531-2-8. In the accounts for the half-year under notice the difference is Rupees 39,609-6-10, the excess, as before, being in the Progress Report. The Agent in reply to the remarks in the Memorandum of audit pointing out this discrepancy says "from the commencement up to 30th April 1862, the original Progress Reports were forwarded to you as received from the Divisions. Several sums were entered therein in excess of the actual cash charged in the Cash Account Current, and the details of 'inefficient balance' to 30th April 1863 will show, that very few items remain to be adjusted to 30th April 1862, the period up to which the Progress Reports of the Hindry and Soonkasala Divisions were submitted in their original form. References have been made to the Executive Engineers of those Divisions regarding the differences, and as soon as their replies are received the same will be adjusted." This it will be seen gives no information as to the probable time within which this increasing difference will be corrected, and certainly, as regards the increase of difference shown in the present accounts, there should be no difficulty in obtaining the explanations from the Executive Engineers.

21. The net expenditure on account of store charges up to 30th April 1863, amounts to Rupees 1,15,883-7-7, and this represents the whole expenditure on this account up to that date. Rule XXXIX on the general scheme of accounts prescribes that the total amount under this head at the expiration of each year shall be adjusted by a transfer entry apportioning it ratably to the quantity of stores consumed and that remaining on hand. This has never been carried out, and consequently the stores consumed in each year have never borne their share of the store charges; the Agent promises that the adjustment shall be made in the accounts for the quarter ending 31st July 1864, but this delay is unnecessary and would only add to the difficulty of effecting the needful distribution, added to which it would not be in accordance with the rule,

Proceedings of the Madras Government, Public Works Department, 5
30th August 1864.

which requires the transfer to be made yearly. There should be no difficulty in making the necessary adjustment, as the Progress Report shows the stores used, and the store account the balance in hand.

22. The Return Q showing the progress made in each sanctioned Section of the Company's project, as required by Rule LVI, is forwarded for the information of Government. This return accounts for the whole expenditure on construction according to the Account Current, but the Progress Report as noticed above makes the expenditure Rupees 39,609-6-10 more than the return. The Government considered* that it was useless to publish this Statement in the Gazette eleven months after it became due, and that now submitted is still more in arrears.

23. The Statement P., required by paragraph 54 of the Rules, is submitted herewith, from which it will be observed that—

	Rs.	A.	P.
The total amount drawn from Government from the commencement up to 30th April 1863 was	31,19,775	5	4
The value of stores supplied by the Board of Directors and brought on the Indian accounts up to 30th April 1863 was	2,18,851	1	5
The amount remaining to the credit of the head "Deposits" on account of undischarged securities and cheques on the Agent, &c.	11,989	14	4
Total...	33,50,616	5	1

This sum was disposed of or accounted for by the Agent as follows:—

Total Indian expenditure up to 30th April 1863	26,48,568	1	5
Value of stores not issued or stock on hand on the 30th April 1863	3,74,300	6	10
Cash on hand with Engineers in the Divisions and Agent at Madras on the 30th April 1863	3,27,747	12	10
Total...	33,50,616	5	1

No. 629.

ORDER THEREON, 30th August 1864, No. 2,499.

1. The details having been audited and checked by the Consulting Engineer, the Government pass the accounts of the Irrigation and Canal Company for the half-year ended 30th April 1863. The aggregate expenditure during that period is shown to have been Rupees 7,52,952-14-0, viz., Rupees 7,00,772-2-10 by cash, and Rupees 52,180-11-2 by adjustment.

2. The system of omitting to credit recoveries in the accounts for the period in which the recoveries were made, and of rectifying entries in accounts, long after they have been closed, should be at once checked by the Agent, who will be requested to give his careful attention to the subject.

3. The Agent will be informed that the Government expect the early adjustment of the items referred to in paragraphs 9 to 12. They regret to observe that the large advance of Rupees 15,900 made to Mr. Gregory should still be outstanding.

4. The mode adopted by the Agent of bringing to account recoveries of the kind alluded to in paragraph 13 is erroneous. The proper course is to exhibit such recoveries as receipts in the capital accounts, and to deal with them accordingly.

5. The explanation submitted in Statement A as to the cause of the difference between the Account Current and the monthly Statements of expenditure is far from satisfactory.

6. The Government are surprised to find that Bills have been made up by the Agent for sums not actually paid, and they request that Mr. Henslowe will adopt such measures as may be necessary to prevent the recurrence of similar irregularities.

6 *Proceedings of the Madras Government, Public Works Department,
30th August 1864.*

7. The Government concur with the Consulting Engineer that distinct rules should be laid down to regulate the grant of batta, &c., to the servants of the Company. Captain Mullins is requested to prepare a set of rules, in communication with the Agent, and to submit them for the orders of Government.

8. From paragraph 18 of the Consulting Engineer's letter, it appears that several sums advanced so far back as 1861 still remain unadjusted. Little appears to have been done towards adjustment during the half-year ending 30th April 1863. From Appendix to C, which forms one of the enclosures to the Consulting Engineer's letter, it is observed that of the amount under the head "Inefficient balance," Rupees 13,053-0-11 only, inclusive of Rupees 1,413-6-2 recovered in cash, was adjusted during the half year. As the speedy settlement of outstanding advances is of the greatest importance, the Agent will be requested to adopt the necessary measures for the purpose. The Government quite agree with Captain Mullins in thinking that when individuals entrusted with money neglect to furnish vouchers for the expenditure incurred by them, the retrenchment against them should be enforced, as it is only by this means that punctuality and accuracy can be ensured. The attention of the Agent will be drawn to the inexpediency of his swelling the amount outstanding under "Inefficient balance" by the inclusion of sums which do not properly appertain to that head of account. His attention will also be directed to the remarks of the Consulting Engineer in paragraphs 19, 20 and 21.

9. The Government consider it useless to publish in the Gazette the Statement submitted (Return Q) of progress made upon each sanctioned section of the Company's works, as the lateness of the date of its submission renders it valueless.

10. It is observed that large cash balances are retained in hand in some of the Divisions. The Agent should restrict his cash remittances to the Engineers to actual requirements. Information is requested as to the reason why the Agent himself has very large sums in his hands. The Bank of Madras being close at hand, funds can be drawn as occasion may arise.

11. The Government observe that a sum of Rupees 943-15-11, overdrawn by Mr. Agnew, and which formed the subject of the Orders as per margin, has not yet been re-paid. After the fullest consideration, Mr. Agnew's claims were finally disposed of in Proceedings No. 725,

14th February 1862, No. 213.
23rd March 1863, " 725.
22nd July " " 1,995.

dated 23rd March 1863. That gentleman now demurs to the payment on the ground that his letter of the 1st July 1863, No. 385, has not yet come under the consideration of Government. This however is a mistake, and Mr. Agnew's attention will be drawn to the orders passed thereon, dated 22nd July 1863, No. 1,995, from which he will observe that the Government did not consider any modification of their previous orders necessary. Mr. Agnew will, therefore, now be requested to settle the demand against him without delay.

12. The Consulting Engineer will submit, for the information of Government, a Statement showing how the sum of Rupees 943-15-11 above alluded to is made up.

(True Extract.)

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

To the Consulting Engineer Irrigation and Cannal Company.
" Agent for do. do.

Exd. S. T. Augustin.

Madras Irrigation & Canal Co.
Chief Engineer's Office
Purnool, 16 October 1863.

17744

To L. Agnew Esq.
Agent Madras

Dear Sir,

With reference to your letter dated 28th ultimo regarding the Extract from Consulting Eng^r's letter 20th May, paragraphs 6 and 7 forwarded with your Memo. of the 4th June. The necessity of removing the Division Office establishment from Cuddapah into Tent arose from Mr. Clarkson finding it necessary to be at the time much with the field party, in planning the works for the G^o Section at a distance from Cuddapah. It is impossible to establish fixed rules for such a casualty. It will rarely occur, and should I think be considered a contingency and so charged.

X X X X X

I am, Sir,
Signed H. C. Cotton,
Chief Engineer

(True Extract)
W. Mullins, Captain R. E.
Consulting Engineer for I. & C.

in a short time he would bring them up fully. I need scarcely

Copy in on N. L. to Eng?
22. Sept 1864 ch 56.

22/9/64

Enclosed in a letter
from the Comptroller
for J. & C. to the
Comptroller of the
Treasury is a letter
from the Comptroller of the
Treasury to the
Comptroller of the
Treasury.

Madras Irrigation and Canal Co.
Chief Engineer's Office ?
Kurnool 16th June 1863.

To
J. Agnew Esquire.
J. Agnew Esquire.
Madras.

Dear Sir

1. With reference to the Secretary's letter of
178. which I have received, an Extract with your letter of
30th ult. calling for the adjustment of accounts for the
year 1860. I beg again to draw your attention to the im-
possibility of my entering further into the matter from the
Books without Vouchers which you returned to me. The
Books are defaced, and the accounts have passed through
various forms, some of the Books appear to be imperfect
compilations from others, and the whole a mass of confusion.

2. When Mr. Calder came to the Central Office
as Accountant he had I believe your instructions to re-
arrange the Accounts in some special form agreed upon,
and he commenced the work.

3. He found no deficiency in the Accounts but
they were not in what was considered a business like form.
Up to that period the Accounts had been comparatively
trifling and they were in the hands of a Native Accountant
who appeared to manage them fairly, though not in the
form decided on by Mr. Calder, and yourself to be
correct. Mr. Calder carried on his reformation of the old
Accounts for a time, and gave me an assurance that
in a short time he would bring them up fully. I need
scarcely

seriously remind you that with a view to further consultation
with you on the subject Mr. Collier went to Madras
with all the Accounts & Vouchers and from that time to
the present, they have been in the confusion I have
described. I shall have all I know on the subject you
are yourself better acquainted than I can be with it, as
all the records have long been in your own hands.

If anything further can be elicited from the
Books I conclude the Accountant or Auditor recently
authorized by the Government to be employed, will discover
it, but as far as I can judge, nothing certain can be drawn
from the Books, as you have sent them to me.

Yours &c.
/Signed/ H. C. Collier
Chief Engineer

(True Copy)
/Signed/ R. L. Brunton
Interim Acting Manager

(True Copy)
Wm. Mullins Captain R. E.
Consulting Engineer S. C. C.

Copy in addition to Engr
of 22. Sept. 1864 J. S. S.

Enclosure in a letter of 17.9.63
of the 13.9.64 signed J. S. S.

N. 240.

Consulting Engineer's Office
Irrigation and Canal Company
St. Thomas 7 September 1863

From Colonel S. O. C. Ludlow
Acting Cons. Engineer for S. C. C.
To J. Agnew Esq.
Agent and Manager for S. C. C.

Sir With reference to your letter N. 939 dated
3rd September 1863 I have the honor to observe that
it appears to me that the Order of Government
N. 1995 dated 22nd July 1863 passed after a
consideration of your letter N. 385 finally
disposes of the case. The matter shall however
if you still desire it, be again referred to Govern-
ment.

I have the honor to be,
Sir

Yours most Obedt. Servt.
/Signed/ S. O. C. Ludlow Esq.
Act. Cons. Engineer S. C. C.
(True Copy)

Wm. Mullins Captain R. E.
Consulting Engineer S. C. C.

(h.c.)

Copy in a letter to Eng.
 8/22. 1864 1864 1864

24. 3615/64-

Enclosed in a letter
 from the Govt. Eng. 1864
 to the Govt. of Government
 Robert W. Chapman 1864 1864

Consulting Engineer's Office,
 Irrigation & Canal Company,
 Madrid 13 August 1864
 dispatch 15th - do -
 15

To
 Captain J. Mullins R.E.
 General Eng. & Co.
 The Secretary to Government,
 Department of Pub. Works.

1. I have the honor to submit for the sanction of Government the accompanying Account Current of cash receipts and disbursements for the half year ending 30 April 1865.
2. The Account Current was received from the Agent on the 7 March 1865, a memo of audit thereon was sent to him from this office on the 26 April. His reply to it was received on the 18th ultimo.
3. During the half year 661.4.61 Rupees were drawn from the Government Treasury and 11552-10-2 were recovered by the Agent as refund from the past expenditure. The items of Rupees 8747-12-9, which appears on the Debtor side of the Account Current, consists of sums that were recovered by the Agent in actual cash as refunds, and omitted to be brought forward in the accounts rendered to this office for the periods in which the recoveries were made.
4. Out of the sum of Rupees 11988-14-4 under Deposits on the Debtor side of the Account Current, Rupees 20-2- were for stores purchased and brought to account but not paid for during the half year and the remainder Rupees 11968-12-4 consists of the amounts of receipts and cheques on the Agent, which remained undischarged on the 30 April 1865.
5. The items marginally noted amounting to Rupees 5921-13-1 which appear both on the Debtor and Creditor sides of the Account Current when the adjustments made in rectification of errors in past accounts.

Rs. 3824-12-11
 - 2082- --2
 15- --
 5921-13-1

6. The

Receipts Rupees 1069061-1-1 -

During the half year the expenditure by actual cash was Rupees 700772-2-10, and by adjustment of advances entered in the previous accounts Rupees 11639-10-9, both amounting to Rupees 712411-13-7. This added to Rupees 54619-3-4 under insufficient balance, which will be explained below, and Rupees 5931-13-1 noted in para 8 of this letter, will make the total expenditure Rupees 752952-14-0 which is debited to the following heads:-

	Cash	Adjustment	Total
1. General Management.	14248 10 2		14248 10 2
2. Construction.	581238 5 4	2524 6 11	583762 11 5
3. Stores.	24311 10 11	3402 8 -	27713 9 11
4. Store charges.	22243 7 1	167 11 10	22410 8 11
5. Manufacture of stores.	22145 10 1	5701 13 1	22716 13 2
6. Insufficient balance.	15700	54619 3 4	54719 3 4
7. Deposits.	49 5 3		49 5 3
8. Stores sold.	103 2 -		103 2 -
Total	700772 2 10	52108 11 3	752952 14 0

8. The detailed statements showing the particulars of the sums under these heads have been audited and examined in this office and the points requiring notice are as follows:-
 9. Rupees 5931-13-1 and Rupees 52000 charges to the head Manufacture of stores in the Cash Current Account, but they are omitted to be brought into the Account Current R., which gives the transactions of that head. The former sum consists of expenses incurred between 1862 for temporary work for building engine wharves and aqueducts, and the latter of expenses incurred for building and repairing the wharves and engine wharves. The former sum is debited to the Cash Current Account and the latter to the Account Current R. It is noted that they cannot be

been debited to Manufacture of stores, until it was decided that they were to be dealt with in that account, but there can be no difficulty in bringing them into the Account Current R., as they can be easily shown therein as an item of contingencies until they can be added ratably to the value of the manufactured articles.

10. Rupees 370 which were paid on account of salaries in April 1863 and passed by this office in the regular payabill book, and which ought to have been charged at once in the accounts under review are kept under Insufficient Balance. The Agent without assigning any reason for this omission states simply that the amount will be adjusted in his next accounts.

11. In like manner a contingent bill for Rupees 26-12-0 passed by this office for entry in the accounts, has also been omitted to be entered in the present Account Current. The Agent's attention will be drawn to the same.

12. A large sum Rupees 159000-0 is shown in the Account Current under Insufficient Balance and is advanced to Mr. Gregory in the Rowanassy Division. On reference to the Agent he states that this sum was paid for the works of the 6th section Main Canal, but was not accounted for in consequence of Mr. Gregory's accounts not having been received by him until the accounts for the half year, were closed. He however promises to adjust it in his next accounts.

13. A sum of Rupees 103-2-0 was recovered from a supplier of stores for over charge in his bill and was erroneously credited in the past accounts to the head stores sold. This office has been in correspondence with the Agent on the subject, and from his letter N. 1204 of the 18 February 1863, it appears that in view of General Ludlow's suggestion, which was to reduce the rates of the respective articles on the store book, Mr. Legue agreed

to credit the total amount to the head stores purchases and balance it available for future purchases, but in the accounts now submitted it appears that the amount in question Rupees 103-2-0 has been charged therein, and credited to A.C. Account Current, which is kept by the Agent for showing the transactions unconnected with the sums drawn from the Guaranteed Capital of the Company and with which this office has of course nothing whatever to do. The consequence is that the Capital account bears the overcharge of Rupees 103-2-0, though it was actually recovered from the party.

14. The monthly statements showing the expenditure in comparison with the Budget Allotment submitted to the Government from November 1862 to April 1863, when that the expenditure under all heads during those months was Rupees 697586, whereas the amount in the Account Current now submitted is Rupees 730371-4-2. In the enclosed statement marked A the Agent explains the cause of the difference but it is as well to notice here, that the object of Government in calling for these monthly statements was to keep themselves informed periodically of the proportion which the actual expenditure bears to the amount allotted in the Budget. This was clearly pointed out to the Agent in General Ludlow's letter of the 17th October 1862, and Mr. Lyndham in his letter of the 27th idem said that he would have them prepared accordingly, and the statements submitted up to October 1862 did correctly exhibit the actual expenditure incurred in each month, and I therefore cannot understand why the statements for the subsequent months were not similarly drawn up.

15. In the Cash Account Current Rupees 3800-14-10 are adjusted to the debit of construction, against the notes marginally notes, for expenditure incurred in the years 1860-1861 and 1862, but they are omitted from the Progress Report form H. Hence a difference between this R. and the Cash Account Current. The Agent will be requested to adjust this in his next Progress Report.

Sum of Rupees 890-10-8
Sunkasala do 2521-2-5
Sunkasala do 3872-0-0
Total Rs 5690-10-0

16 The same marginally noted amounting to Rupees
Pay Abstract Sunkasala for Nov 62 77-4-1
12 Sunkasala do 6-0-0
Contingent Statement for Sep 63
Chairmen - 4-10-4
Do - 3-1-7
Do - 2-14-5
Miscellaneous 5-10-0
Contingent bill Sunkasala do for January 1863
Postage - 2-0-0
Pay abstract of the Chief Engineer for February 1863
Salary of Mr Weston 54-13-9
Rs 77-4-1

77-4-1 were entered in Contingent bills and pay abstracts passed by this Office but on the Audit of the Account Current under review it was found that they were not actually expended. On reference to the Agent he states that they were charged in error and were in consequence repaid in the Accounts to the credit of the head to which they were before debited. This Office having no means whatever of knowing at the time the Contingent bills and pay abstracts are sent for Audit, whether or not the sums entered in them have actually been disbursed, it is absolutely necessary that the Officers of the Company should carefully avoid transmitting bills containing items which have not been paid.

17 On account of batta to the Office servants Rupees
1 Writer for 6 days 1-8-0
1 Draftsman for 12 days 6-0-0
1 Writer for 4 days in November 1862 1-0-0
1 Do for 5 do in December 1-4-0
1 Cashier & Clerk for 26 days in 26-0-0
1 Draftsman 21 " " 10-8-0
1 Writer for 17 days in December 1862 8-8-0
1 Do 2 " " 4-4-0
1 Draftsman for January 1863 15-8-0
1 Cashier and Clerk for do 31-0-0
1 Writer from 5th to 31st for do 13-8-0
1 Do do do do 6-12-0
1 Cashier & Clerk from 1st to 28th Feb 28-0-0
1 Draftsman for 28 days in do 11-0-0
1 Writer for do do do do 11-0-0
1 Do for 28 days do do 7-0-0
1 Cashier & Clerk for March do 31-0-0
1 Draftsman for do do 15-8-0
1 Writer for do do 15-8-0
1 Do do do do 7-12-0
Total Rupees 258-8-0

258-8-0 are charged in the Accounts but no rules regulating the same having been as yet established the Agent was requested to propose such rules as he might deem necessary on the subject. In reply the Agent offers no opinion but forwards a letter from the Chief Engineer in which that officer states that it is impossible to establish fixed rules and that the charges will occur haphazardly and should therefore be considered as Contingent. There need be no difficulty in drawing up rules to regulate these charges; they are doubtless occasionally necessary and the Office servants might receive either

Rs 77-4-1 dated 16 October 1863
Agent to Rs 1340 dated 29

either a daily allowance, or a mileage allowance according to the circumstances of the case, as in the Government Service.

18. The amount shown in para 7 above, under the head of inefficient balance, as expenditure adjusted, consists of both mismissions from previous accounts and cash expenditure during the half year not accounted for at the time. In the account current for half year ending 30th Sept 1863 this sum was simply entered on the lump sum, and on calling for particulars a statement of the various items including the sum was furnished by the Agent. A very great number of these items should either never have been debited to this head at all, or they should long since have been removed and debited to their proper heads. For instance Rupees 3671-1-9 are shown as expended in 1860/61 on the maintenance of a landy establishment, and this charge ought to have been debited to the works concerned at latest early in 1861/62, or 2 years before the close of the period to which these accounts relate. An advance of Rs 61 to a Mr Harrison was made in June 1861 and remained undisposed of. Another item is difference of rate, Rupees 1196, paid to a Contractor in the Hindry Division, and this should certainly never have been brought into this account at all. Rupees 1000 appear as a payment to a Contractor for 787 Cubic Yards of rubble masonry, the payment being made in December 1861, and there are many more of a similar nature. A very large portion of the unadjusted expenditure is shown in the half yearly statement form J as suspense for 1860 to be accounted for by the Chief Engineer. Judging from the Chief Engineer's letter, No 1161 of the 16 June 1863, to the Agent there seems to be very little probability of the requisite explanation being forthcoming, though the component items are some of them of a description which could very readily have been adjusted 4 years ago. -

The Account further contains an item Rs 943-15-11 exp of salary drawn by the late Agent Mr Agnew. The case was finally disposed of in Proceedings hadras Government No 995 of the 22nd July 1863 but in the Remarks column of the Statement form J it is stated that Mr Agnew declines to refund this amount and with reference to your letter No 240 of 7th September 1863 says he has already given

him his views and wishes in his letter No 939 of 3rd September 1863. His correspondence is enclosed and it will be seen that Mr Agnew was mistaken in supposing that his letter No 385 had not been considered by Government. The Agent should be called upon to adjust the various entries which have so long remained outstanding as early as possible, and where individuals entrusted with money have neglected to furnish vouchers for their expenditure, the retrenchments against them should be enforced. For the future the Agent should take care also that no entries under this head, but such as may properly be debited thereto, are allowed.

19. The Statement of particulars of Deposit receipts shows a total of Rs 11,968-12-4. There are many entries of security money which need not be shown at all in the accounts transmitted to this Office, but which would properly find a place in the Agents' Account Current et 2, which is intended to provide for all such transactions. Some of the entries would seem to be such as should have been placed to the Credit of Insufficient Balances, and most of them have been left far too long unadjusted. A Deposit Account should not be used as a receiver for monies not required to be held in deposit, and the proper disposal of which can be ascertained, as the result is that the requisite information, as time goes on, becomes more and more difficult of attainment, and at last it becomes impossible to get such items transferred to their proper accounts at all.

20. In para 5 of the order of Government, No 3156 of the 29th October 1863 the difference between

between the Expenditure for Progress Report
(and that shown in the Cash account) as follows
36,531. 2. 8. In the account for the half year
under notice the difference is Rs. 2,400. 6. 11,
the excess, as before, being in the Progress Report.
The Agent in reply to the remarks on the same of
Audit pointing out this discrepancy, says:
"From the Commencement of the 30th April 1864
the original Progress reports were furnished
to you as received from the Division. Several
items were entered therein in excess of the
actual cash charged in the Cash Book and
the details of 'Sufficient Balance' is set
April 1863 will show that were from some
period up to which the Progress Report of the
Hindustan & Co. was submitted
in their original copy. Balance was same then
made to the Expenditure. Engineers of the
Divisions regarding the difference, and as
soon as their replies were received the same
will be adjusted." This it will be seen gives
no information as to the probable time within
which this increasing difference will be
corrected, and certainly gives regard to the
increase of difference shown in the present
accounts, there should be no difficulty
in obtaining the explanations from the Division
Engineers.
The next Expenditure on account of
store charges up to 30th April 1863. Amount

to Rupees 115,883. 7. 7. and this represents the
whole expenditure on this account up to that
date. Rule ~~XXXX~~ on the general scheme of 21
accounts prescribes that the total amount
under this head at the expiration of each
year shall be adjusted by a transfer
entry apportioning it ratably to the quantity
of stores consumed and that remaining on
hand. This has never been carried out,
and consequently the stores consumed
in each year have never borne their share
of the store charges, the Agent promises that
the adjustment shall be made in the accounts
for the quarter ending 31st July 1864, but this
delay is unnecessary and would only add
to the difficulty of effecting the needful
distribution accord to which it would not
be in accordance with the rule, which requires
the transfer to be made yearly. There should
be no difficulty in making the necessary
adjustment, as the Progress Report shows
the stores used, and the store account the
balance on hand.

22. The Return showing the progress
made in each sanctioned section of the
Company's project, as required by Rule 14th,
is forwarded for the information of Govern-
ment. This return accounts for the whole
Expenditure on Construction according to the
account Current, but the Progress Report

as noted above makes the expenditure
 Rs. 39,609-6-10 more than the return
 The Government considered that it was useless ^{PN. 9. 203156 per}
 to publish this statement in the Gazette. ^{6. 29. 1863.}
 11 months after it became due, and that
 now submitted is still more in arrears.

23. The Statement required by para
 54 of the rules is submitted herewith, from
 which it will be observed that
 the total amount drawn from Government
 from the Commencement up to 30 April 1863 ^{R. a P.}
 The value of stores supplied by the Board of ^{311,945-5-4}
 Directors & brought on the Indian accounts ^{218,551-1-5}
 up to 30 April 1863 was. ^{and}
 The amount remaining to the credit of the
 "Deposits" on account of undischarged
 Securities and Cheques on the Agent's ^{11,989-14-4}

Total 33,506-16-5-11
 This sum was disposed of on account for
 by the Agent as follows:
 Total Indian Expenditure up to 30 April 1863 ^{26,43,568-1-5}
 Value of stores not issued or stock on hand ^{57,4,300-6-10}
 on the 30 April 1863
 Cash on hand with Engineer in the Charge
 and Agent at Madras on the 30 April 1863 ^{32,444-12-10}
Total 33,506-16-5-11

I have the honor to be
 Sir
 Your most obedient servant
 William Miller (Capt. R. E.
 Consulting Engineer. 24-6-63. 111

Public Works Dept 25
 No. 2499
 Proceedings of the Madras Government
 Under date the 30th August 1864
 Read the following

From the Consulting Engineer for J. & C. Co.

Submits for sanction the accom-
 panying Account Current of Cash
 Receipts and disbursements for the
 half year ending 30th April 1863.

H. E. 13th August 1864 No 73

The details having
 been audited and checked
 by the Comptroller, the
 Inspector, the Accountant
 of the Irrigation and
 Canal Company for
 the half year ended
 30th April 1863. The ag-
 gregate expenditure during
 that period is shown to
 have been Rs. 7,52,952. 14.

Copy in duplicate sent
 by 22nd Sept 1864 to 156.

22nd Sept 1864
 To the Honble Secy to Govt
 of Madras
 Mr. J. & C. Co.
 Consulting Engineer
 156, The City, Madras.

Recd 13th
 13th August 1864.

Received in my H.H. 13th
 13th August 1864.

2499-3022 Aug 17/64

Submitted for sanction
 as per accompanying Account
 of Cash Receipts and Disbursements
 for the half year ending 30th April 1863.

M.

2499-3022 Aug 17/64

by Rs. 700772 - 2. 10
by cash, and Rs. 52180 - 11 - 2
by adjustment.

2. The system of
omitting to credit re-
coveries in the accounts
for the period in which
the recoveries were made,
and of rectifying ~~errors~~
entries in ~~previous~~ accounts,
long after they have been closed,
should be at once checked
by the Agent, who will
be requested to give his
careful attention to the
subject.

3. The Agent will
be informed that the
Agent must submit the

27
adjustment of the items,
referred to in Paras 9 to
12, - They regret to ob-
serve that the large
advance of Rs. 15900
made to Mr. Gregory
should still be out-
standing.

4. The mode adopted
by the Agent of bring-
ing to account recoveries
of the kind alluded to
in para 13 is erroneous.
The proper course is to
exhibit such recoveries
as receipts in the
Capital Accounts, and
to deal with them ac-
cordingly.

The

5. The ^{explanation} ~~explanation~~
submitted in Statement
A as to the cause of
the difference between
the Account Statement
and the monthly State-
ments of Expenditure
is far from ~~convincing~~
satisfactory.

6. The Josts are
surprised to find that
Bills have been made
up by the Agent for
sums not actually paid,
and they request that
Mr. Stenslowe will
adopt such measures
as may be necessary

29
to prevent the recurrence
of similar irregularities.

7. The Josts con-
-cur with the Congress
that distinct rules
should be laid down
to regulate the grant
of batta &c. to the
servants of the Company.
Captain Mullins is
requested to prepare a
set of rules, in con-
-sultation with the
Agent, and submit
them for the order
of Govt.

8. From para 18 of
the Congress's letter,
it appears that several
sums

5 sum advanced so
far back as 1861
the still remain unadjusted.

the Little appears to have
been done towards ad-
justment during the
half year ending 30th

April, 1863. From a paper
due to C. which forms
one of the enclosures

to the Comptroller's
letter, it is observed
that of the amount
under the head
"deficient balance,"

R^s 13053-11-2 only,
inclusive of R^s 1413-6-2

31
recovered in cash, was
during the half year
adjusted. - As the spe-
cial settlement of out-
standing advances
is of the greatest im-
portance, the Agent
will be requested to adopt
the necessary measures
for the purpose. The
Govt. quite agree with
Captain Mullins in
this view that when
individuals entrusted
with money neglect to
furnish vouchers for
the expenditure incurred
by them, the retrench-
ment against them
should be enforced,

as it is only by this
means that functionality
and accuracy can be
ensured. The attention
of the Agent will be
drawn to the insufficiency
of the swelling the
amount outstanding
under "Efficient balances"
by the inclusion of sums
which do not properly
appertain to that head
of account. His attention
will also be directed
to the remarks of the
Comptroller in Paris
19 20 and 21.
The

7. The Post considers
it useless to publish in
the Gazette the Statement
submitted (Volume 8) of
progress made upon each
sanctioned portion of the
Company's works, as the
lateness of the date of its
submission renders it al-
most worthless.
10 It is observed that large
Cash balances are retained
in hand in some of the
divisions. The Agent should
restrict his cash remittances
to the Engineers to actual re-
quirements. Information
is requested as to the
reason why the Agent

himself has very large
sums in his hands -

The Bank of India
being close at hand, funds
can be drawn as occasion
may arise.

11 The Government ob-
serve that a sum of £
943. 13. 11 overdrawn by
Mr. Agnew, and which he
formed the subject of the
orders as per margin,
has not yet been repaid.

After the fullest consideration,
Mr. Agnew's claims were
finally disposed of in
Proc. No 725, dated 23^d
March 1863 - That gentleman

14th Feb. 1862 - 213
23^d March 1863 - 725
22^d July " - 1795

35
now demands to the pay-
ment on the ground
that his letter of the 1st
July 1863, No 585, has
not yet come under the
consideration of J. & W. -
This however is a mistake,
and - Mr. Agnew's attention
will be drawn to the order
passed thereon dated
22^d July 1863. No 795,
from which he will observe
that the Government did
not consider any mor-
tification of their pre-
vious orders necessary.

Mr. Agnew will
therefore now be

requested to settle the
demand against him
without delay.

12 The Consulting
Engineer will submit, for
the information of Govt.,
a statement showing the
sum of Rs. 943. 15. 11
above alluded to is
made up.

M.

Long Insp. & Co.
H. & Co.
Agent — Do —
Sept 31st August

Caspy in a letter to Eng^l
of 22nd Sept 1864 No 56.

9th 18th Dept
Pro: of Goat for Aug

No 2499

Pro: of the Algonk
of 30 Aug 1864

No 628. 629

24th Aug 1864 No 255