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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3477	Press Mis.
90-91.	
Dated 5-12-	1864.

Not to be folded or roughly handled

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

No. 90. 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 Public Works, dated Madras, 22nd November 1864, No. 154:—

SIR,

As it will probably be long before I shall have the opportunity of laying before Government a report on the ascertained results of the examination of the Stock of the Irrigation and Canal Company on the 30th April 1864, which was made with reference to the Order as per margin,*

* Procs. Madras Govt., No. 1,550, dated 30th May 1864.
† No. 345 of the 22nd November 1864.

† By the Agent.

I have the honor to forward for information a copy of my letter† to the Agent, transmitting to him the lists which have just been received from Major Flint, and which have, after examination, to be incorporated† with the list of stock at the Presidency in one general return.

From Captain J. MULLINS, R. E., Consulting Engineer, Irrigation and Canal Company, to F. H. HENSLOWE, Esq., Agent and Manager, Irrigation and Canal Company, dated Madras, 22nd November 1864, No. 345.

SIR,

* As it stood on the 30th April 1864.
† Kurnool.
Soonkasala.
Hindry Division.
Bellary do.
Puggydial do.
Bowanassey do.
Kundár do.

1. I have the honor to forward nine lists of the Stock* belonging to the Irrigation and Canal Company at the places as per margin,† and which was this day received from Major Flint.

2. I would beg to call your particular attention to the very large amount of the deficiencies shewn in List No. 1 of the Central Stores, Kurnool. The value of the missing articles must be very large, and I observe, on looking over the items, that even where there is a surplus of some sorts of the same description of article, the deficit on other sorts is generally very much greater. Thus for instance in files, there is a surplus of 66 against a deficit of 200. In iron round, the net deficit is 4,237½ lbs. In iron flat, the deficit is 626 lbs. In iron square, the examination shews 6,369½ lbs. missing. In momaties, English and country, the surplus is 589, and the deficit 1,412, leaving 823 missing. Of nails of different sorts there are upwards of 2,000 lbs. missing. Out of 751 pen-holders shewn in the Stock Ledger, 500 appear to have been found, leaving 251 missing. In this case it will be seen from the pencil note, that 41½ dozens have been taken as 41½, instead of 500, in making the computation, and that therefore the number missing is as shewn above, and not 710½ as given in the list. Of pens and paper generally, the quantities unaccounted for are very considerable, and in hardly a single instance do the quantities found agree with the Ledger entries. Out of 3,024 quills in the Ledger, 62 were forthcoming, leaving 2,962 unaccounted for. The missing screws of different sizes amount to thousands, and of steel round, square, and flat, the deficits are 1,740, 423½, and 121½ lbs. respectively, or together more than a ton. These are but a few out of the many items shewn in the list.

3. In the Hindry Division List No. 2, there are a few differences requiring notice. Thus 306 momaties are shewn as missing. The deficit of 5,393 lbs. of saltpetre and 1,640½ lbs. of sulphur is not balanced by the surplus of 2,501 lbs. of gunpowder; 357 English quarry picks also are shown as missing.

4. The Soonkasala List No. 3, exhibits only one trifling difference, and it compares very favorably with every other list, and shews that there is no sufficient reason for the want of careful accounting elsewhere.

5. List No. 4 for the Puggydial or Nagatore Division shews very numerous differences, 442 momaties English are the most valuable item of the deficits, and the surplus articles are so numerous, that it would seem that very little attention was paid to posting up receipts in the Ledger.

6. Somewhat similar remarks to those just made, apply to List No. 5 for the Bowanassey Division. The differences are very numerous, but the articles exhibited as surplus far exceed those in the deficit column. The surplus quantities of bar iron are very large, and of one sort

*In momaties English and Country,
Should be*

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

iron flat $2\frac{1}{2}'' \times \frac{1}{2}''$ the Ledger shews 306½ lbs, and the stock taking 92,893 or a difference of about 40 tons. There should be no difficulty in tracing such a discrepancy as this. In this Division 364 English pickaxes also are shewn as missing.

7. In the Donapaud Division, List No. 6, the differences are very numerous, the majority being due to surplus articles.

8. The List No. 7 for the Bellary Division only shews that certain articles were found and counted, but there is no comparison with the Stock Ledger, and I suppose therefore that no account has been kept.

9. List No. 8 shews the stock of teak and jungle-wood on the 30th April at the Central Stores, Kurnool, and List No. 9 the stock of jungle-wood in the Bowanassy Division, but the quantities which appeared in the Stock Books (if any) are not shewn.

10. So soon as you have completed the necessary examination of these returns, I shall feel obliged if you will furnish me, for the information of Government, with an estimate, approximate, if necessary, of the value of the stock found deficient on examination after deducting or making an allowance for those surplus articles which may properly be taken as a set off against deficiencies, as in the case of different sorts of bar iron, files, &c., where the differences may to some extent be due to errors of entry; but on the other hand the value of surplus articles, shewn as such only because their receipt was not brought to account, as it should have been, must not be so taken into account, and perhaps many of these surplus items may on a comparison of the lists with the Ledgers in your Office be found to be less than they should be, and therefore really deficient.

11. The value of missing articles should be shewn separately for each Division, for which a separate list was prepared.

12. As the result of the stock taking at the close of 1862-63 has not been yet reported by you, and as it is therefore probable that your report on the examination of the stock balances as they stood on the 30th April 1864, will not be ready for some time, I shall be much obliged if you will, as early as may be convenient, state what measures you propose to take for the recovery of the value of the articles unaccounted for, or for its adjustment, and I would suggest that the actual quantities found, as shewn in the stock taking lists for the 30th April last, should form the data for the stock accounts from the 1st May, so that past differences may not be mixed up with the accounts of the current year, and that it may be more easy to fix the responsibility for losses. It would also be advisable, that some arrangements should be adopted for ascertaining that articles of stock sent to any store or Division are duly brought to account there, for at present the practice of taking no notice in the books of receipts is evidently far too common.

(True Copy)

(Signed) J. MULLINS, Captain, R. E.,
Cons. Engr. I. and C. Company.

No. 91. ORDER THEREON, 5th December 1864, No. 3,477.

Ordered to lie over pending the receipt of the further report from the Consulting Engineer accompanied by the explanations of the Manager Madras Irrigation and Canal Company, regarding the differences noticed in Captain Mullins' letter No. 345 of the 22nd instant.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Consulting Engineer for Irrigation and Canal Company.
" Manager for do. do.

Exd. S. T. Augustin.

N^o 345.

Consulting Engineer's Office
Irrigation & Canal Company
Madras 22 November 1864

From

Captain J. Mullins R. E.

Consulting Engineer I & C Co.
To

J. H. Henkelow Esquire

Agent and Manager I & C Co.
Sir

I have the honor to forward
as it stood on the 30 April 1864. 1. Lists of the stock belonging to the
Irrigation and Canal Company at the
places as per margin and which was
this day received from Major Flint.

* Kurnool.
* Somkasa.
* Hindry Division.
* Bellary Division.
* Puggidiah Division.
* Bowanassy Division.
* Kundar Division.

2. I would beg to call your particular
attention to the very large amount of the
deficiencies shewn in List N^o 1 of the
Central Stores Kurnool. The value of the
missing articles must be very large
and I observe on looking over the items
that even where there is a surplus of
some sorts of the same description of
article, the deficit on other sorts is generally
very much greater. Thus for instance
in files, there is a surplus of 66 against
a deficit of 200. In iron round, the net
deficit is 423½ lbs. In iron flat, the
deficit is 626 lbs. In iron square, the ex-
amination shews 63.69½ lbs missing.
In ironatives English and Country,
the surplus is 589 and the deficit 1412, leaving

leaving 823 missing. Of nails of different sorts there are upwards of 2000 lbs missing. Out of 751 penholders shewn in the stock ledger, 500 appear to have been found, leaving 251 missing. In this case if it will be seen from the pencil note, that $41\frac{1}{2}$ dozens have been taken as $41\frac{1}{2}$, instead of 500, in making the computation, and that therefore the number missing is as shewn above, and not 710½ as given in the List of pens and paper generally, the quantities unaccounted for are very considerable, and in hardly a single instance do the quantities found agree with the ledger entries. Out of 3024 quills in the ledger, 62 were forthcoming, leaving 2962 unaccounted for. The missing screws of different sizes amount to thousands, and of steel round, square and flat, the deficits are 1,740, $423\frac{1}{2}$ and $121\frac{1}{2}$ lbs respectively, or together more than a ton. There are but a few out of the many items shewn in the List.

3. In the Hindry Division List No. 2, there are a few differences requiring notice. Thus 306 momaties are shewn as missing. The deficit of 5395 lbs of saltpetre and $1640\frac{1}{2}$ lbs of sulphur is not balanced by the surplus of 2501 lbs of gunpowder. 375 English quarry picks also are shewn as missing.

4. The Soorkacala List No. 3 exhibits only one trifling difference, and it compares very favorably with every other list, and shews that there is no sufficient reason

for the want of careful accounting elsewhere.

5. List No. 4 for the Puggadia (or Nagata) Division shews very numerous differences. 442 momaties English are the most valuable item of the deficits, and the surplus articles are so numerous, that it would seem that very little attention was paid to pasting up receipts in the ledger.

6. Somewhat similar remarks to those just made, apply to List No. 5 for the Rowanasey Division. The differences are very numerous, but the articles exhibited as surplus far exceed those in the deficit column. The surplus quantities of bar iron are very large, and of one sort iron flat, $2\frac{1}{4} \times \frac{1}{2}$ the ledger shews 306¼ lbs, and the stock taking 92893 or a difference of about 40 tons. There should be no difficulty in tracing such a discrepancy as this. In this Division 364 English pick axes also are shewn as missing.

7. In the Bonapand Division, List No. 6, the differences are very numerous, the majority being due to surplus articles.

8. The List No. 7 for the Bellary Division only shews that certain articles were found and counted, but there is no comparison with the stock ledger, and I suppose therefore that no account has been kept.

9. List No. 8 shews the stock of Teak and Jungle wood on the 30 April at the Central Stores Kurnool, and List No. 9 the stock of Jungle wood in the Rowanasey Division, but the quantities which appeared in the stock books (if any) are not shewn.

So

10 So soon as you have completed the necessary examination of these returns, I shall feel obliged if you will furnish me, for the information of Government, with an estimate, approximate if necessary, of the value of the stock found deficient on examination after deducting or making an allowance for those surplus articles which may properly be taken as a set off against deficiencies, as in the case of different sorts of bar iron, files, &c., where the differences may to some extent be due to errors of entry; but on the other hand the value of surplus articles, shewn as such only, because their receipt was not brought to account, as it should have been, must not be so taken into account, and perhaps many of these surplus items may, on a comparison of the lists with the ledgers in your Office be found to be less than they should be, and therefore really deficient.

11 The value of missing articles should be shewn separately for each Division for which a separate list was prepared.

12 As the result of the stock taking at the close of 1862/63 has not been yet reported by you, and as it is therefore probable that your report on the examination of the stock balances as they stood on the 30 April 1864, will not be ready for some time I shall be much obliged if you will as early as may be convenient state what measures you propose to take for the recovery of the value of the articles

unaccounted

unaccounted for, or for its adjustment, and I would suggest, that the actual quantities found, as shewn in the stock taking lists for the 30 April last, should form the data for the stock accounts from the 1st May, so that past differences may not be mixed up with the accounts of the current year and that it may be more easy to fix the responsibility for losses. It would also be advisable, that some arrangements should be adopted for ascertaining that articles of stock sent to any store or Division are duly brought to account there, for at present the practice of taking no notice in the books of receipts is evidently far too common.

I have the honor to be &c.
Signed J. Mullins Captain R.E.
Consulting Engineer for H.C.B.

(True Copy) A

W. L. Mullins Captain R.E.
Consulting Engineer H.C.B.

Compd

N^o 154

Consulting Engineer's Office
Irrigation & Canal Company,
Madras 22nd November 1864

From,

Captain J. Mullins R.E.
Consulting Engineer & Co.
To,

Colonel C. A. Orr R.E.
Secretary to Government, A. P. W.

Sir,

As it will probably be long before
I shall have the opportunity of laying
before Government a report on the
ascertained results of the examination
of the stock of the Irrigation and Canal
Company on the 30th April 1864, which was
made with reference to the order as per

P.O. No. 1550 d. 30th May 1864.

N^o 345 of the 22nd
November 1864.

x by the Agent

I have the honor to forward
for information a copy of my letter
to the Agent transmitting to him
the Lists which have just been received
from Major Flint and which have,
after examination, to be incorporated
with the List of stock at the Presidency
in one General return.

I have the honor to be
Sir,

Your most obedient servant
William Mullins

Consulting Engineer & Co.

Comp. J. H.

29/11/64

Enclosure in a letter to
N^o 154 d. 22nd Nov 1864
from
the Agent

J. H.

Page 91

no 3477 - 5th Dec 1864

Forwards for information City
of New York to report Committee
the 20th which have just been
received from Mr. J. H. R. R.
With an order.

Letter 22nd
Oct - 23rd
Received 24th November 1864

Que: No.

Mr. J. H. R. R.
The Consulting Engineer
J. H. R. R.
The Secretary to Government

Received

2h 11

no 3477

Ordered to be overhauled

The receipt of the further report from
the Consulting Engineer accompanied
by the explanation of the nature
of the various irregularities and
error Company regarding
the approved contract in

11 Captain Hall's letter, No 3455.

of the 22nd Dec 1864.

The Consulting Engineer
Manager. Am J. H. R. R.
J. H. R. R.
5th Dec 1864

Adm. J. H. R. R.
5th Dec 1864