

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3589	Press
314-315	~~Mis~~
Dated 15-12-	1864.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
15th December 1864.*

No. 314. Read the following Endorsement of the Consulting Engineer for Irrigation and Canal Company, dated Madras, 29th November 1864, No. 160 :—
Read the following letter from F. H. HENSLOWE, Esq., Agent and Manager Madras Irrigation and Canal Company, to Captain J. MULLINS, R. E., Consulting Engineer for Irrigation and Canal Company, dated Madras, 26th November 1864, No. 1,987.

SIR,

1. I have the honor to acknowledge the receipt of your letter No. 345, of 22nd November 1864, with nine Lists, shewing the result of stock taking in the Central Office and in the Divisions.

2. I observe that the differences between the Stock Ledgers and Stock Lists are in some instances very great, and steps will be taken to ascertain, as soon as possible, the causes of those discrepancies, but I regret that the work of adjustment cannot be undertaken immediately without detriment to the completion of the Cash and Store Accounts for Government now in arrears, and the bringing up of which is being energetically proceeded with. I therefore propose to postpone the consideration of the Stock Lists, until our accounts to the 30th April 1864 have been submitted to Government.

3. I observe from the headings (Central Store List) of the columns, that the date of taking stock is from 12th to 31st July, such taking cannot represent the actual stock on the 30th April, and in order to arrive at the result on that date all receipts of stores from 1st May to 31st July must be added to the stock, as shewn per Stock Ledgers on the 30th April, and all issues deducted therefrom.

4. With reference to the last portion of your paragraph 12, I beg to observe that the course proposed by you with regard to the check of receipts and issues in the Divisions has been adopted from the commencement. The vouchers of the Issuing Store are compared with the receipt entries of the Division to which the stores were issued, and explanation is immediately called for when discrepancies exist.

5. The receipts and issues in the Divisions are regularly posted in Stock Ledgers in my Office, and I only notice one Division (Bellary), among the Stock Lists forwarded with your letter under reply, where no stock is shewn, the Executive Engineer of that Division will be called upon for explanation on the subject.

1. Submitted for the information of Government, with reference to letter No. 154 of the 22nd November 1864, from this Office.

2. It is clear, with reference to paragraph 4 of the above letter, that were all receipts and issues duly posted, it would be impracticable for a Division List to shew stores in stock, when no such stores appear in the Stock Ledgers, or in excess of the quantity shewn, and similarly, though occasional errors might occur in well kept accounts, the very numerous discrepancies in the Lists referred to must be the result of indifferent accounting generally.

(Signed) J. MULLINS, Captain, R. E.,
Cons. Eng. I. & C. Company.

No. 315.

ORDER THEREON, 15th December 1864, No. 3,589.
Ordered to be recorded.

(True Extract.)

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

Exd. S. T. Augustin.

No. 1987

MADRAS IRRIGATION AND CANAL COMPANY.

MADRAS

26th November 1864

From,

The Agent & Manager

Esq. Esq. Esq.

To,

The Consulting Engineer

Esq. Esq. Esq.

Sir,

I have the honor to acknowledge the receipt of your letter No. 345 of 22nd inst. with 9 Lists showing the result of Stock-taking in the Central Office and in the Division.

2. I observe that the differences between the Stock Ledgers & Stock Lists are in some instances very great and steps will be taken to ascertain as soon as possible the causes of these discrepancies, but I regret that the work of adjustment cannot be undertaken immediately without detriment to the completion of the Cash & Store accounts for Government now in progress, & the bringing up of which is being energetically proceeded with. I therefore propose to postpone the consideration of the Stock Lists until our accounts to the 30th April have been submitted to Government.

3. I observe from the heading (Central Store List) of the columns that the date of taking stock is from 12 to 31st July

Yours,

such taking cannot represent the actual stock on the 30th April, and in order to arrive at the result on that date all Receipts of stores from 1st May to 31st July must be added to the stock as shown per stock ledgers on the 30th April, and all issues or deducted therefrom.

With reference to the last portion of your Para 12 I beg to observe that the course proposed by you with regard to the check of Receipts & Issues in the divisions has been adopted from the commencement. The vouchers of the receiving store are compared with the Receipt entries of the division to which the stores were issued, and explanation is immediately called for when discrepancies exist.

The Receipts and Issues in the divisions are regularly posted in stock ledgers in my Office and I only note one division (Bellary) among the stock list forwarded with your letter under reply where no stock is shown. The Dy. Secy of that division will be called upon for explanation on the subject.

I have the honor to be

Yours obedient servant

F. Martineau

Chief Accountant
S. G. P. & Finance Dept.

N. 160.

Submitted for the information of Government with reference to letter N. 154 of the 22nd November 1864 from this Office

It is clear, with reference to para 4 of the above letter, that were all receipts and issues duly posted, it would be impracticable for a Division list to show stores in stock, when no such stores appear in the stock ledgers, or in excess of the quantity shown, and similarly, though occasional errors might occur in well kept accounts, the very numerous discrepancies in the lists referred to must be the result of indifferent accounting generally.

Cons. Eng^r's Office

S. & C. Co.

Madras

29th November 1864

Wm. Mullins

Capt. M. C.

Cons. Eng^r's Office

The Secretary to Government P. M. D.
Madras

28th Decr 1864. Dec 12th