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(2) Date of repair \_\_\_\_\_

(3) Initials of the Referencer \_\_\_\_\_

# MADRAS RECORD OFFICE.

**Government of Madras.**

*Public Works* **DEPARTMENT.**

|               |               |
|---------------|---------------|
| G.O. No. 2030 | Press<br>Mis. |
| 410-411       |               |
| Dated 17-7-   | 1865.         |

Not to be folded or roughly handled

14

*Proceedings of the Madras Government, Public Works Department,  
17th July 1865.*

No. 410. 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, 3rd July 1865, No. 46 :—

SIR,

1. I have the honor to submit, for the sanction of Government, the accompanying Account Current of cash receipts and disbursements for the nine months ending 31st January 1865.

1 Form Q.  
1 Do. P.  
1 Account Current.  
1 Appendix to C.

2. This Account Current and the Statement P were received from the Agent on the 10th May 1865, and my

Memoranda of Audit thereon were sent on the 13th and 20th June following, and his replies thereto were received on the 21st and 29th idem.

3. On the 30th April 1864 the balance of cash in hand was Rs. 3,84,786-8-8, and, during the subsequent nine months, for which the above Account Current is rendered, Rupees 18,59,653-2-8 were drawn from the Government Treasury, and Rupees 13,303-4-9 were received as refunds from the past expenditure, and Rupees 23,213-0-5 under deposits, amounting in all to Rupees 22,80,956-0-6; deducting from this sum the actual expenditure, viz., Rupees 19,51,345-8-10, the balance of cash in hand on the 31st January 1865 was Rupees 3,29,610-7-8.

4. Out of the sum of Rupees 835-9-5, appearing under transfer entries both on the Debtor and Creditor sides of the Account Current, Rupees 612-9-5 were for value of stores purchased during the nine months ending 31st January 1865, but not paid for up to that date, and the remainder Rupees 273 consist of items adjusted in rectification of errors in the previous accounts.

5. The total expenditure by cash and adjustment is Rupees 19,51,345-8-10 and Rs. 23,913-15-0 respectively, and these are debited to the following heads :—

|                        | Cash.     |    |    | Adjustment. |     |     | Total.    |    |    |
|------------------------|-----------|----|----|-------------|-----|-----|-----------|----|----|
|                        | RS.       | A. | P. | RS.         | A.  | P.  | RS.       | A. | P. |
| General Management.    | 82,167    | 10 | 6  | 7,312       | 9   | 4   | 89,480    | 3  | 10 |
| Construction.....      | 15,71,419 | 12 | 3  | 12,512      | 3   | 7   | 15,83,931 | 15 | 10 |
| Stores .....           | 74,351    | 3  | 6  | 2,379       | 3   | 4   | 76,730    | 6  | 10 |
| Store Charges .....    | 48,726    | 6  | 1  | ...         | ... | ... | 48,726    | 6  | 1  |
| Manufacture of stores  | 54,170    | 0  | 4  | 1,438       | 7   | 8   | 55,608    | 8  | 0  |
| Inefficient Balance .. | 84,134    | 6  | 10 | ...         | ... | ... | 84,134    | 6  | 10 |
| Deposits .....         | 32,546    | 0  | 11 | 271         | 7   | 1   | 32,817    | 8  | 0  |
| Steamer "Thistle"...   | 1,967     | 15 | 2  | ...         | ... | ... | 1,967     | 15 | 2  |
| Revenue Account.....   | 1,862     | 1  | 3  | ...         | ... | ... | 1,862     | 1  | 3  |

Total ... 19,51,345 8 10 23,913 15 0 19,75,259 7 10

6. The detailed Statements showing the particulars of the sums under these heads have been duly audited and examined in this Office, and the points requiring notice are as follows.

7. A sum of Rupees 7,450-11-10, advanced to Bandy Contractors for the carriage of stores, was retrenched from the Statement G. for January 1865 for want of sufficient particulars, and it has in consequence been removed in the Account Current from the head "Store Charges" to "Inefficient Balance," with a view to its being adjusted to the debit of the former after the charge has been duly passed by this Office. The corrections in red ink in the sums debited to these heads in the accompanying Account Current are due to this.

8. The correction in the transfer entries on the Debtor and Creditor sides of the Account Current have been made for the following reasons :—

In the pay abstract of Mr. Lowe for April 1863, Rupees 300 instead of Rupees 200 were deducted by mistake on account of Guaranteed Policy. A supplemental abstract for the difference, Rupees 100, was however subsequently passed, but this sum was inadvertently debited to "Deposits" instead of to

*Proceedings of the Madras Government, Public Works Department,  
17th July 1865.*

"Salaries" under "Construction," and, in rectifying this error in the accounts now submitted, another mistake was made by transferring the sum from the head "Deposits" to "Inefficient Balance," instead of simply crediting the former and debiting the head "Construction" with that sum; the unnecessary debits and credits to "Inefficient Balance" have therefore been removed from the Account Current.

9. A considerable portion of the contingent expenditure of the Bellary Division for September, October, and November 1864 has been debited to Inefficient Balance temporarily, as the bills were found to be very much in excess of the amount\* sanctioned by Government under this head. The portions retrenched were for sinking trial pits, and the bills did not show the amount of work done, while, besides this, it seemed advisable that the probable outlay on this account should be ascertained, and the sanction of Government to the proposed entire expenditure obtained.

10. The amount under the head of Deposits has decreased by Rs. 8,891,† and the adjustments made during the nine months amount to Rupees 32,817-8-0. The debits to Inefficient Balance are in excess of those previously reported by Rupees 58,482-12-9,† and the adjustments made were Rupees 28,408-1-8, of which Rupees 5,379-12-1 were received in cash. As these two heads of account were noticed so recently as the 29th May last, I will not enter into their details in this report, but a full investigation of the items composing the balances will be made when the accounts for the closing quarter of the year are received, and the results will be communicated in transmitting those accounts for sanction.

No. 14, Proceedings Madras Government, 19th June, No. 1,693.

11. The difference between the expenditure as shown in the cash accounts and that in the Progress Reports remains the same as that noticed in the last report, with the exception that, owing to a mistake in the adjustment of store charges which has been pointed§ out to the Agent a small increase Rupees 216 has occurred. The difference is now Rupees 39,091. I have heard nothing more from the Agent on the subject since his reply|| to the Memorandum of Audit on the accounts for the period ending 30th April 1864, and which was noticed in paragraph 18 of my letter submitting those accounts.

§ In No. 438, dated 22nd February 1865.

¶ Paragraph 7 of letter No. 132 of the 26th ultimo, from the Agent, submitted for the information of Government, with endorsement No. 44, dated 28th idem, refers to the subject, but gives no additional information.

Proceedings Madras Government, No. 1,693, dated 19th ultimo.

12. The Statement P. required by Rule 54 is submitted herewith, from which it will be observed that the total amount drawn from Government from the commencement up to 31st January 1865 was Rs. 67,52,559 14 1. The value of stores supplied by the Board of Directors, and brought on the Indian Accounts up to the same date, was Rs. 3,58,179 13 9. The amount remaining to the credit of the head "Deposits" on account of undischarged securities, cheques, on the Agent, &c., was Rs. 33,971 12 8.

Total Rs. 71,49,711 8 6

*Proceedings of the Madras Government, Public Works Department,  
17th July 1865.*

This sum was disposed of or accounted for by the Agent as follows:—  
Total Indian expenditure up to 31st January 1865 ... Rs. 62,49,213 13 9  
Value of stores not issued or stock on hand on the 31st January 1865..... " 5,70,887 3 1  
Cash in hand with the Engineers in the Divisions and the Agent at Madras on the same date..... " 3,29,610 7 8  
Total .. 71,49,711 8 6

13. The Return Q. showing the progress made in each sanctioned section of the Company's project is forwarded for the information of Government, as required by Rule LVI.

14. As the cash accounts of only one quarter, that ending on the 30th April last, are now due, this is the last occasion on which the accounts for several quarters will have to be lumped together, and as the Agent has succeeded in preparing the accounts of eighteen months within nine months, I think there is every probability of arrears for the future being avoided.

No. 411. ORDER THEREON, 17th July 1865, No. 2,030.

ACCOUNT, No. 64.

1. The Government pass the accounts of the Madras Irrigation and Canal Company for the nine months ended 31st January 1865.

2. The total expenditure during the nine months is reported to have been Rupees 19,75,259-7-10, viz., Rupees 19,51,345-8-10 by cash, and Rupees 23,913-15-0 by adjustment.

3. The Government are glad to observe the progress that has been made by Mr. Henslowe in clearing off the arrears of the Company's accounts, and they trust that no unnecessary delay will be permitted to occur in the submission of the accounts for the past and current quarters, and that every effort will be made to prevent the accumulation of arrears in future.

(True Extract.)

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

To the Consulting Engineer for Irrigation and Canal Company, with 4 Enclosures.  
do. do. do.

Exd. S. T. Augustin.

Enclosures  
1 Form Q  
1 do - P  
1 Account Current  
# 1 Appendix to C.

Consulting Engineer's Office,  
Irrigation & Canal Company,  
Madras 3<sup>rd</sup> July 1865.

N. L. B.

To  
Captain, J. Mullins, R.E.  
Canal Engineer, I. C. Co.

To  
The Secretary to Government  
Department of Pub. Works.  
Sir,

1. I have the honor to submit, for the sanction of Government, the accompanying Account Current of Cash receipts and disbursements for the 9 months ending 31<sup>st</sup> January 1865.
2. This Account Current and the Statement P. were received from the Agent on the 10<sup>th</sup> May 1865, and my Memo<sup>s</sup> of Audit thereon were sent on the 15<sup>th</sup> and 20<sup>th</sup> June following, and his replies thereto were received on the 21<sup>st</sup> and 29<sup>th</sup> idem.
3. On the 30<sup>th</sup> April 1864, the balance of cash on hand was Rupees 384,786-8-8 and, during the subsequent 9 months, for which the above Account Current is rendered, Rupees 18,59,653-2-8 were drawn from the Government Treasury, and Rupees 13,303-4-9 were received as refunds from the past expenditure, and Rupees 23,213-1-5 under deposits, amounting in all to Rupees 22,80,956-6; deducting from this sum the

actual expenditure viz: Rupees 19,513.45-8-10, the balance of cash in hand on the 31<sup>st</sup> January 1865 was 32,961.07-8-4.

Out of the sum of Rupees 885-9-5, appearing under Transfer Entries both on the Debtor and Creditor sides of the Account Current, Rupees 612-9-5 were for value of stores purchased during the 9 months ending 31<sup>st</sup> January 1865, but not paid for up to that date, and the remainder Rupees 273-10-0 consist of items adjusted in rectification of errors in the previous accounts.

The total expenditure by cash and adjustment is Rupees 19,513.45-8-10, and 23,913-15-0 respectively, and there are debited to the following heads:-

|                       | Cash           | Adjustment  | Total            |
|-----------------------|----------------|-------------|------------------|
| General Management    | 82,167.10-6    | 7,312.94    | 89,480.3-10      |
| Construction          | 157,141.9-12-3 | 12,512.37   | 158,654.31-15-10 |
| Stores                | 74,351.3-6     | 2,379.3-4   | 76,730.6-10      |
| Store charges         | 48,726.6-1     |             | 48,726.6-1       |
| Manufacture of Stores | 54,170-4-4     | 1,438.7-8   | 55,608.8-12      |
| Inefficient Balance   | 84,134-6-10    |             | 84,134-6-10      |
| Deposits              | 32,546-11-5    | 271-7-1     | 32,817-8-6       |
| Steamer Thistle       | 1967-15-2      |             | 1967-15-2        |
| Revenue Account       | 1862-1-3       |             | 1862-1-3         |
|                       | 19,513.45-8-10 | 23,913.15-0 | 19,752.59-7-10   |

The detailed statements showing the particulars of the sums under these heads, have been duly audited and examined in this office, and the points requiring notice are as follows:-

7. A sum of Rupees 7,450-11-10 advanced to handy contractors for the carriage of stores was retracted from the Statement of 31<sup>st</sup> January 1865 for want of sufficient particulars, and it has in consequence been removed

in the Account Current from the head "Store charges" to "Inefficient Balance", with a view to its being adjusted to the debit of the former after the charge has been duly passed by this office:- The corrections in red ink in the sums debited to these heads in the accompanying Account Current are due to this:-

8. The correction in the Transfer Entries on the Debtor and Creditor sides of the Account Current have been made for the following reasons:-

In the Pay Abstract of Mr. Lowe for April 1863, Rupees 300, <sup>instead of Rs. 200</sup> were debited by mistake on account of Guaranteed Policy. A supplemental abstract for the difference, Rupees 100, was however subsequently passed, but this sum was inadvertently debited to "Deposits" instead of to "Salaries" under "Construction", and, in rectifying this error in the accounts now submitted, another mistake was made by transferring the sum from the head "Deposits" to "Inefficient Balance" instead of simply crediting the former and debiting the head "Construction" with that sum; the unnecessary debits and credits to "Inefficient Balance" have therefore been removed from the Account Current.

9. A considerable portion of the Contingent expenditure of the Bellary Division for September, October and November 1864 has been debited to Inefficient Balance temporarily, as the Bills were found to be very much in excess of the amount sanctioned by Government under this head. The portions retrenched

Rs. 365  
Mr. S. M. 2177

were for sinking trial pits, and the bills did not show the amount of work done, while, besides this, it seemed advisable that the probable outlay on this account should be ascertained and the sanction of Government to the proposed entire expenditure obtained.

10. The amount under the head <sup>the</sup> deposits has decreased by Rupees 8,891, and the adjustments made during the 9 months amount to Rupees 32,817-8-0. The debits to Insufficient Balance are in excess of those previously reported by Rupees 58,482-12-9 and the adjustments made were Rupees 28,408-1-8. Rupees 53,799-12-1 were received in each. And these two heads of account were noticed so recently as the 29<sup>th</sup> May last, I will not enter into their details in this report, but a full investigation of the items comprising the balances will be made when the accounts for the closing quarter of the year are received, and the results will be communicated in transmitting those accounts for sanction.

11. The difference between the expenditure as shown in the Cash Accounts and that in the Progress Reports remains the same as that noticed in the last report, with the exception that owing to a mistake in the adjustment of Store charges which has been pointed out to the Agent, a small increase Rupees 24,600 has occurred. The difference is now Rupees 39,091. I have heard nothing more from the Agent on the subject since

Report on 30 April 64 - 47,863-10-0  
31 May 65 - 58,971-12-8  
8,891-12-2

on 30 April 64 - 86,700-8-8  
31 May 65 - 11,5183-5-4  
58,482-12-9

17. 14. P.M.E. 19 June  
17. 1693.

para. 17 of letter 17. 132 of the since his reply to the Memo. of Audit on the Accounts for 26. ult. from the Agent submitted for the information of Govt. in a subsequent letter, dated 28<sup>th</sup> June refers to the subject, but gives no additional information.

P.M.E. 17. 1693-19 ult.

12. The Statement P. required by Rule 54 is submitted herewith, from which it will be observed that the total amount drawn from Government from the commencement up to 31<sup>st</sup> January 1865 was Rupees 67,52,559-14-1. The value of Stores supplied by the Board of Directors, and brought on the Indian accounts up to the same date, was Rs. 3,58,179-13-9. The amount remaining to the credit of the head deposits on account of undischarged securities, cheques on the Agent was Rupees 38,971-12-8.

Total Rupees 71,49,711-8-6

This sum was disposed of or accounted for by the Agent as follows. -

Total Indian expenditure up to 31<sup>st</sup> Jan'y 65 Rs. 62,49,213-13-9

Value of Stores not issued on stock on hand on the 31<sup>st</sup> January 1865 Rs. 5,70,887-3-1

Cash in hand with the Engineers in the Divisions and the Agent at Madras on the same date Rs. 32,9610-7-8

Total Rupees 71,49,711-8-6

13. The Return Q. shewing the progress made in each sanctioned section of the Company's project is forwarded for the information of Government as required by Rule 56. -

14. As

ex. 2030-175 July 1865

*Wm*



Copy in a letter to England  
D/12: Sept. 1865 A. 55.

14

40 W 1865 Dapto  
No. of <sup>1st</sup> Post for July.

No. 2080  
No. of the Invoice  
D/17 July/65

The Account of the  
Madras L.C.C. for the month  
ended 31<sup>st</sup> of January/65  
passed—

No. 410. 411