

14
Government, Public Works Department,

1966

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 596

Press
Mis.

444-45

Dated 20 . 2

1866.

Not to be folded or roughly handled

25/11/66

No. 444. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Department of Public Works, dated Madras, 6th February 1866, No. 147:—

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

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

2. On the 31st July 1865, the cash on hand was Rupees 2,81,152-10-3, during the subsequent quarter Rupees 3,59,737-4-5 were drawn from Government, and Rupees 11,736-13-5 were received as refunds from the past expenditure, and Rupees 69-6-6 under deposits. These sums amount to Rupees 6,52,696-2-7. Deducting from this total the expenditure in cash during the quarter, viz., Rupees 3,55,876-1-6, the balance of cash in hand on the last day of the quarter, viz., 31st October 1865, was Rupees 2,96,820-1-1.

3. Out of the sum of Rupees 9,591-13-8 under transfer entries, the first item Rupees 295 is for the value of stores purchased and brought to account during, but not paid for till the end of, the quarter; the tenth, for Rupees 48-9-1, shows the adjustment promised by the Agent, and noticed in paragraph 7 of my letter, G. O. No. 3,698, dated 6th December 1865. No. 121 of the 24th November 1865; the

eleventh and twelfth items for Rupees 4,841-1-5 and 1,759-3-3, consist of sums transferred to the debit of buildings from the expenditure on the Somaishwaram Anicut, and from store charges, under the sanctions conveyed in Government Orders, Nos. 1,887 and 2,611, of the 6th July and 7th September 1865, and the remaining items, amounting to Rupees 2,647-15-9,* consist of sums adjusted in rectification of errors in previous accounts. The nature of these discrepancies is explained by the entries in the Account Current.

* 2 Items for	...	Rupees	63	5	11
3	"	"	800	0	0
4	"	"	1	1	1
5	"	"	20	5	10
6	"	"	22	11	0
7	"	"	118	14	6
8	"	"	128	6	4
9	"	"	1,282	12	1
13	"	"	210	7	0
Rupees...			2,647	15	9

4. The sum of Rupees 1,759-3-3, referred to in the preceding paragraph, was not, as was stated in paragraph 13 of my letter, No. 74 of the 22nd August last, and as then appeared, from the correspondence with the Agent, to be the case, included in the expenditure on incomplete articles in the Account Current R, but it was erroneously debited in that Account Current to the head Store Charges, consequently this head is now credited with the amount in the accompanying Account Current.

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Proceedings of the Madras Government, Public Works Department,
20th February 1866.

5. The total expenditure by cash, viz., Rupees 3,55,876-1-6, and that by Government Rupees 43,153-6-8, is debited to the following heads:—

	Cash.	Adjustment.	Total.
General Management ...	...	...	...
Construction ...	...	...	...
Stores ...	...	...	...
Manufacture of stores ...	...	...	...
Store charges ...	...	...	...
Revenue accounts ...	...	...	...
Inefficient balance ...	...	...	...
Deposits ...	...	...	...
Profit and loss ...	...	...	...
Total ...	3,55,876 1 6	43,153 6 8	3,99,029 8 2

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

7. The transfer to the store accounts of the sum of Rupees 15, referred to in paragraph 6 of my letter, No. 121 of the 24th November last, has not been as yet made; the Agent promises to effect it on the receipt of a reply to a reference which he states he has already made to the Executive Engineer, Pennair Division.

8. The total expenditure during the quarter, as shown by the Account Current, is Rupees 3,55,876-1-6, whereas it was entered at Rupees 3,51,410 in the monthly Statements already furnished to Government showing the expenditure in comparison with the Budget allotment. The difference Rupees 1,466, the Agent states, is owing to the omission of Rupees 290-6-0 in the latter on account of re-payments of Contractors' deposits, and to his having deducted from the expenditure shown therein a sum of Rupees 1,174-0-8 received in cash as refund from previous expenditure. The deduction was, however, incorrect if the refund referred to expenditure of past years, and the Agent has been so informed.

9. The adjustment of expenditure under the head of Inefficient balance has made considerable and satisfactory progress during the quarter under notice. The net adjustment was Rupees 42,028-3-10, Rupees 11,446-2-3 having been advanced, and Rupees 53,484-12-1 recovered, or transferred to the debit of permanent heads of charge. The amount standing to the debit of Inefficient balance at the close of the quarter was Rupees 1,01,531-3-11. Under present circumstances, however, when the establishments are being greatly reduced, it is of great importance that all long outstanding items should be adjusted before the officers or office servants who alone can give the requisite information regarding them, shall have left the Company's service, and in the Memorandum of Audit the Agent's attention was called to a great number of sums, large and small, which have remained unadjusted far too long, and of these the amounts due by employees of the Company and others for carts lent to them will be altogether irrecoverable, if not soon obtained. It appears to be necessary, therefore, that far more stringent measures should be adopted

Proceedings of the Madras Government, Public Works Department,
20th February 1866.

for the explanation and settlement of all items of Inefficient balance belonging to periods antecedent to the current quarter, and this is especially needful with regard to all sums which have been "carried to suspense" for want of details.

10. The difference between the expenditure on construction shown in the Cash Account Current and Progress Report, respectively, remains unadjusted and unexplained. The Agent in reply to the Memorandum of Audit on the accounts now submitted says, that "as there are a few items of the old expenditure under the "head Inefficient balance still remaining, every exertion is being made for a speedy "adjustment of the same, and when the whole is finally cleared up the actual difference between the Cash and Progress Report will be apparent, and the necessary "correction will then be made in the Progress Report;" but I do not feel at all sure that any very large portion of the difference, which amounts to Rupees 39,547-5-9, will be adjusted, even should every item of the Inefficient Balance be recovered and carried to its proper debit in the accounts, for it would be difficult to understand how the debit, to any great extent, of expenditure to Inefficient balance in the Cash Accounts for want of the requisite information as to the really correct head of charge could be made, if at the same time in the Progress Reports the debit were made to a permanent head of charge. However out of the whole difference, Rupees 36,564-10-8, or 92 per cent., were the discrepancy so far back as October 1862, and it may also be noticed that out of the Rupees 1,01,831-3-11, now to the debit of Inefficient balance, Rupees 2,050-6-1 only belong to the period prior to October 1862.

11. The Statement P. required by Rule 54 is submitted herewith, from which it will be observed that the total amount drawn from Government:—

	RS.	A.	P.
From the commencement up to 31st October 1865	83,10,596	12	3
was...	...	...	...
The value of stores supplied by the Board of Directors and brought on the Indian Account up to the same date was	3,61,827	9	1
The amount remaining to the credit of the head Deposits on account of undischarged securities, &c., was	9,181	6	7
Total...	86,81,605	11	11

This sum stands disposed of in the accounts as follows:—

Total Indian expenditure up to 31st October 1865...	78,65,244	1	9
Cash in hand with the Engineers in the Divisions and the Agent at Madras on the same date	2,96,820	1	1
Value of stores not issued, or stock on hand on the 31st October 1865...	5,19,541	9	1
Total...	86,81,605	11	11

12. 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.

Proceedings of the Madras Government, Public Works Department,
20th February 1866.

No. 445. ORDER THEREON, 20th February 1866, No. 596.

ACCOUNT, No. 58.

1. The details having been audited by the Consulting Engineer, the Government pass the Accounts of the Madras Irrigation and Canal Company for the quarter ended the 31st October 1865, the expenditure during which amounted to Rupees 3,99,059-8-2, viz., Rupees 3,55,876-1-6 by cash, and Rupees 43,183-6-8 by adjustment.

2. The particular attention of the Company's Manager will be called to the remarks in paragraph 9, and he will be requested to take such measures as may be necessary to ensure the speedy adjustment of the amount which still remains to the debit of Inefficient balance.

3. The Government are disappointed to learn that the differences between the expenditure on construction, as shown in the Cash Account Current and Progress Report respectively, remain still unexplained. Mr. Henslowe will be requested to give his early attention to the matter, and, now that most of the arrears in the Company's accounts have been cleared off, the Government hope to hear, when the Cash Accounts for the last quarter are laid before them, that good progress has been made in the adjustment of these differences.

(True Extract.)

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

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

Exd. S. T. Augustin,

Consulting Engineer's office
Irrigation & Canal Company
Madras, 6th February 1866
55

are to
be current-
to C. - from,

No. 147.

Captain, J. Mulline, R.E.
Consulting Engineer & C. Co.

The Secretary to Government,
Department of Pub. Works.

1. Have the honor to submit for the consideration of Government, the accompanying Account Current of Cash receipts and disbursements for the Quarter ending 31st October 1865.

2. On the 31st July 1865 the cash on hand was Rupees 28,152-10-3, during the subsequent Quarter Rupees 3,59,737-4-5 were drawn from Government, and Rupees 1,17,36-13-5 were received as refunds from the past expenditure and Rupees 69-6-6 under deposits. These sums amount to Rupees 6,52,696-2-7. Deducting from this total the expenditure in Cash during the quarter, viz: Rupees 3,55,876-1-6, the balance of cash on hand on the last day of the quarter viz: 31st October 1865, was Rupees 296,820-1-1.

3. Out of the sum of Rupees 9,591-13-8 under transfer entries, the 1st item Rupees 295 is for the

the value of stores purchased and brought to account during, but not paid for till the end of the quarter; the 10th, for Ropces 48-9-1, shows the adjustment promised by the Agent, and noticed in para: 7 of my letter N^o 121 of the 25th November 1865; the 11th and 12th items for Ropces 1,011-1-7 and 1759-3-3, consist of sums transferred to the debit of Buildings from the expenditures on the Samaisinaram Mint, and from Store charges, under the sanctions conveyed in Government Orders Nos 1887 and 2611 of the 6th July and 7th September 1865, and the remaining items, amounting to Ropces 2617-15-9, consist of sums adjusted in rectification of errors in previous accounts. The nature of these discrepancies is explained by the entries in the Account Current.

4. The sum of Ropces 1759-3-3 referred to in the preceding para: was not, as was stated in para: 13 of my letter N^o 71 of the 22nd August last, and as then appeared, from the correspondence with the Agent, to be the sum, included in the expenditure on incomplete articles in the Account Current R, but it was erroneously debited in that Account Current to the head-store charges; consequently this head is now credited with the amount in the accompanying Account Current.

5. The total expenditure by cash viz: Ropces 355876-1-6 and that by adjustment Ropces 43183-6-8

is debited to the following heads. -

	Cash			Adjustment			Total		
General Management	26685	7		6870	10	7	33555	11	2
Construction	295001	12	8	33194	4	9	328196	1	5
Stores	2520	1	4	78	7	4	2598	8	8
Manufacture of Stores	9462	2	11	22	8		9484	10	11
Store charges	9734	9	2	2893	13	4	12628	6	6
Revenue Accounts	625	4	7				625	4	7
Inefficient Balance	11446	2	3				11446	2	3
Deposits	401						401		
Profit and Loss				123	10	8	123	10	8
Total	355876	1	6	43183	6	8	399059	8	2

6. The detailed statements, shewing the particulars of the sums under these heads have been duly audited and passed by this Office, and the points requiring notice are as follow.

7. The transfer to the Store accounts of the sum of Ropces 15, referred to in para: 6 of my letter N^o 121 of the 25th November last, has not been as yet made; the Agent promises to effect it on the receipt of a reply to a reference which he states he has already made to the Executive Engineer Pannai Division.

8. The total expenditure during the Quarter, as shewn by the Account Current, is Ropces 355876-1-6, whereas it was entered at Ropces 354,4,10 in the

the monthly statements already furnished to Government showing the expenditure in comparison with the Budget allotments. The difference Rupees 1466, the Agent states, is owing to the omission of Rupees 290.6- in the latter on account of repayments of contractors deposits, and to his having deducted from the expenditure shown therein a sum of Rupees 1171- - & received in cash as refund from previous expenditure. The deduction was however incorrect if the refund referred to expenditure of past years, and the Agent has been so informed. The adjustment of expenditure under the head of Inefficient Balance has made considerable and satisfactory progress during the Quarter under notice. - The net adjustment was Rupees 42038-9-10, Rupees 11,116-2-3 having been advanced, and Rupees 53,484-12-1 recovered, or transferred to the debit of permanent heads of charge. - The amount standing to the debit of Inefficient Balance at the close of the Quarter was Rupees 101,831-3-11. Under present circumstances however, when the establishments are being greatly reduced, it is of great importance that all long outstanding items should be adjusted before the officers or office servants, who alone can give the requisite information regarding them, shall have left the

Company's service, and in the Memo. of Audit the Agent's attention was called to a great number of sums large and small, which have remained unadjusted far too long, and of these the amounts due by employees of the Company and others for carts lent to them will be altogether irrecoverable if not soon obtained. - It appears to be necessary therefore that far more stringent measures should be adopted for the explanation and settlement of all items of Inefficient Balance belonging to periods antecedent to the current quarter, and this is especially useful with regard to all sums which have been carried to suspense for want of details. -

10. The difference between the expenditure on Construction shown in the Cash Account Current and Progress Report respectively remain unadjusted and unexplained. - The Agent in reply to the Memo. of Audit on the accounts now submitted says that "as there are a few items of the old expenditure under the head Inefficient Balance still remaining, every exertion is being made for a speedy adjustment of the same, and when the whole is finally cleared up the actual difference between the Cash and Progress Report will

The will be apparent and the necessary correction
 will then be made in the Progress Report, but
 I do not feel at all sure that any very large
 portion of the difference which amounts to
 Rupees 39,547-5-9 will be adjusted, even should
 every item of the Inefficient Balance be re-
 covered and carried to its proper debit in the
 accounts, for it would be difficult to understand
 in whom the debit, to any great extent, of expenditure
 into Inefficient Balance in the Cash accounts
 is the really correct head of charge could be
 made, if at the same time in the Progress
 Reports the debits were made to a permanent head
 of charge. - Drawn out of the whole difference,
 Rupees 36,564-10-8, or 92 per cent, were the direct
 charges so far back as October 1862, and it may
 be noticed that out of the Rupees 10,1831-3-11,
 now to the debit of Inefficient Balance, Rupees
 12,050-6-1 only belong to the period prior to Octo-
 ber 1862. -

The Statement P required by Rule 54 is sub-
 mitted herewith, from which it will be observed that
 the total amount drawn from Government since
 the commencement up to 31st Oct/65, was 83,10,596-12-3
 the value of stores supplied by the Board of Directors and
 brought on the Indian account up to the same date, was 3,61,827-9-1
 the amount remaining to the credit of the head Deposits
 on account of undischarged securities &c.

This sum stands disposed of in the accounts as follows
 Total Indian expenditure up to 31st Oct/65 - 78,65,244-1-9
 Cash in hand with the Engineers in the Divi-
 sions and the Agent at Madras on the same date - 2,96,820-1-1
 Value of Stores not issued, or stock on hand
 on the 31st October 1865 - 51,954-1-9-1
 Total - 86,81,605-11-4

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 LVI. -

I have the honor to be,
 Sir,
 Your most obedient servant,
 Wm. Huntering Captain, R.E.
 Comd. Engineer for S. & F. Co.

Wm. Brock

"will be apparent and the necessary correction
 will then be made in the Progress Report,"
 but I do not feel at all sure that any very large
 portion of the difference which amounts to
 Rupees 39,547-5-9 will be adjusted, even should
 every item of the Inefficient Balance be re-
 covered and carried to its proper debit in the
 accounts, for it would be difficult to understand
 how the debit, to any great extent, of expenditure
 to Inefficient Balance in the Cash accounts
 reformation of the requisite information as to
 the really correct head of charge could be
 made, if at the same time in the Progress
 Reports the debits were made to a permanent head
 of charge. - Drawn out of the whole difference,
 Rupees 36,564-10-8, or 92 per cent, were the direct
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 be noticed that out of the Rupees 10,1031-3-11,
 now to the debit of Inefficient Balance, Rupees
 2,050-6-1 only belong to the period prior to Octo-
 ber 1862. -

The Statement P required by Rule 54 is sub-
 mitted herewith, from which it will be observed that
 the total amount drawn from Government Rees
 from the commencement up to 31st Oct/65, was 83,10,596-12-3
 the value of stores supplied by the Board of Directors and
 brought on the Indian account up to the same date, was 3,61,827-9-1
 the amount remaining to the credit of the head Deposits
 on account of undischarged securities, was 9,181-6-7
 Total 86,81,605-11-11

This sum stands disposed of in the accounts as follows
 Total Indian expenditure up to 31st Oct/65- 78,65,241-1-9
 Cash in hand with the Engineers in the Divi-
 sions and the Agent at Madras on the same date- 2,96,820-1-1
 Value of Stores not issued, or stock on hand
 on the 31st October 1865- 51,954-1-9-1
 Total 86,81,605-11-4

12 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 LVI. -

I have the honor to be,
 Sir,
 Your most obedient servant,
 Wm. Cunningham Captain, R.E.
 Comd. Engineer for S. & F. Co.

E. M. Brock

Account No 596 Public Works Department
 Proceedings of the Madras Government
 Under date the 20th February 1866

From
 The Consulting Engineer
 S. & C. Company

Read the following

Submits for the sanction
 of Government the accompanying
 Account Current of Cash receipts
 and Disbursements for the Quarter
 ending 31st October 1865.

(Here enter 6th February 1866 No 1247)

The details having
 been audited by the
 Consulting Engineer,
 the Govt pass the
 Accounts of the
 Madras Irrigation
 and Canal Company
 for the quarter ended
 the 31st October 1865, the
 expenditure during
 which amounted to
 Rs 3,99,059-8-2, viz Rs
 355,876-1-6 by cash, and
 43,183-6-8 by adjustment.

The particular
 attention of the Comptroller
 and Manager will

MD
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 MD

Copy in letter to Eng.
 No 22. Number 1212 of 1866.

2777 1866 28 Date
 No 117 9th February
 No 117 11th February
 No 117 12th February

The Consulting Engineer
 S. & C. Company
 The Secretary to Government
 P. M. G.

Dated 6th February 1866
 No 1
 E. 1

Submitted for the sanction
 of Government the accompanying
 Account Current of
 Cash receipts and disbursements
 for the quarter
 ending 31 October 1865

No 596-205 20th February 1866

244

be called to the
remarks in para
9, and he will be
requested to take
such measures
as may be necessary
to ensure the speedy
adjustment of the
amount which
still remains to
the debit of Ineffi-
cient Balance -

The Govt. are dis-
appointed to learn
that the differences
between the expendi-
-ture on Construction,
as shown in the Cash
Account Current
and Progress Report
respectively, remain
still unexplained.
Mr. Havelock will be
requested to give
his early attention
to this matter, and

now that most of the
arrears in the Company's
Accounts have been
cleared off, the Govt.
hope to hear, when
the Cash Accts. for
the last quarter
are laid before them
that good progress
has been made
in the adjustment of
these differences.

To Mr. Supr. Madras DCC & Co. H. & Co. & Co.
2 Managers do do

21st February 18
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Copy in a letter to England
of 22. March 1866.

To W 1866 Department
Pro: of Govt for February

A 596

Pro: of the Madras Govt.

D of 20th February 1866

Accounts of the Mi-
gation Company for the year
ended 31st Dec 1865, passed
with certain observations.

A 444. 445