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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.G.O. No. 859Press
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1.17

Proceedings of the Madras Government, Public Works Department.
15th March 1866.

No. 333. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Department Public Works, dated Madras, 1st March 1866, No. 154 :—

1. I have the honor to submit, for the sanction of Government, the accompanying Account Current of the Company's stores for the quarter ending 31st October 1865.

2. During the quarter the value of stores received from the Board of Directors and brought to account was Rupees 3,682-4-4,* and of those purchased and manufactured in India Rupees 2,858-15-8 and 3,043-11-10, respectively; and the amount adjusted to the debit of stores, in rectification of errors in the past accounts, was Rupees 4-5-0, amounting in all to Rupees 9,589-4-10, which, added to the balance of stock on the 31st July 1865, viz., Rupees 5,25,625-10-2, makes the value of the stores Rupees 5,35,214-15-0, deducting from this sum the issues during the quarter, which amounted to Rupees 15,664-12-11, and Rupees 8-9-0 adjusted to the credit of stores, the stock on hand on the last day of the quarter was Rupees 5,19,541-9-1.

3. Out of this latter sum only Rupees 4,38,753-3-9 represent the value of the actual stock in hand, and the remainder Rupees 80,788-5-4, consists of the net deficiency of stores found in the Divisions, on the examination of the stock on the 30th April 1865. This deficiency appeared as Rupees 79,011-3-4 by the previous Account Current for July 1865, in which the Agent states the deficiency of the stores at Somaiswaram was not distinguished from the actual balance, the Stock List of that Division not having been received by him till after the despatch of that Account Current. The Agent's report on the result of the examination of the stock on the 30th April 1865 has just been received, and will be submitted for the orders of Government immediately.

Proceedings of the Madras Government, Public Works Department.
15th March 1866.

4. The supply of stores from England during the quarter consists of three syphons, which were procured on an indent passed by this Office on the 26th February 1864 for £270, but the actual cost, exclusive of the charges incurred in India, was Rupees 947-11-4 in excess of the amount sanctioned.

5. In reviewing the accounts for January 1865, it was noticed that Rupees 31,436-7-3 were expended in the purchase of stores in India without sanction, and the Agent then stated that he had taken steps which he hoped would secure that purchases after 1st February should be made only on regular sanctions, but this has not been done, for the purchases and manufactures in India from the 1st of that

	Sanctioned from 31st January to 31st October 1865.			Purchased from 31st January to 31st October 1865.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Mathematical Instruments.</i>									
Miscellaneous ...	8	0	0	37	14	7	29	14	7
<i>Drawing Materials.</i>									
Stationery...	931	7	0	1,116	15	0	185	8	0
Miscellaneous ...	153	8	0	275	6	1	121	14	1
<i>Tools.</i>									
Miscellaneous ...	1,356	10	7	1,469	4	4	112	9	9
Earth-work ...	5,596	14	11	5,940	10	7	343	11	8
<i>Miscellaneous.</i>									
Furniture...	827	5	10	1,969	14	8	1,142	8	10
Timber ...	5,968	11	4	6,460	13	8	492	2	4
Nails ...	285	15	4	316	0	10	30	1	6
Sundries ...	9,011	14	0	11,107	10	2	2,095	12	2
Total ...	24,140	7	0	28,694	9	11	4,554	2	11

on this account up to date, embodied the details in indents and applied for retrospective sanction; but this could not be granted by this Office, as the Government had

Proceedings Madras Government, No. 1,883, dated 5th July 1865.

Vide also Proceedings Madras Government, No. 3,692, dated 23rd December 1864.

with explanations, but the information given was insufficient to enable me to submit them with the correspondence for the orders of Government. So far as I can judge, moreover, the accounts subsequent to the close of the second quarter are not likely to be free from unauthorized expenditure, *e.g.*, the Memorandum in the margin above shows Rupees 492-2-4 as the expenditure on timber not covered by Indent, but the Indents referred to in the correspondence provide for the retrospective sanction of Rupees 4,707-11-8 already expended for purchase of timber.

6. An abstract showing under each main head the value of the articles received and issued during, and the balance of stock on the last day of, the quarter is given below:—

Proceedings of the Madras Government, Public Works Department.
15th March 1866.

Description of articles.	RECEIPTS FROM 1ST AUGUST TO 31ST OCTOBER 1865.												Total of columns 2 and 6.	Issued during the quarter.	Balance on the 31st October 1865.
	Balance on the 31st July 1865.	Received from England.		Purchased in India.	Manufactured in India.		Total.								
		3	4		5	6									
1	2	3	4	5	6	7	8	9							
Mathematical Instruments...	RS. A. P. 15,859 8 6	RS. A. P.	RS. A. P.	RS. A. P. 37 14 7	RS. A. P. 37 14 7	RS. A. P. 15,897 7 1	RS. A. P. 514 9 7	RS. A. P. 15,382 13 6							
Drawing Instruments and Materials	7,173 13 6	.....	744 10 0	.....	744 10 0	7,918 7 6	510 12 3	7,407 11 3							
Tools	1,29,894 12 8	.....	.....	1,239 10 8	1,239 10 8	1,31,134 7 4	2,723 9 7	1,28,410 13 9							
Machinery	51,008 5 4	3,682 4 4	.....	.....	3,682 4 4	54,690 9 8	0 7 8	54,690 2 0							
Boats	4,820 15 10	.....	.....	.....	.....	4,820 15 10	.....	4,820 15 10							
Miscellaneous	2,75,786 4 0	.....	2,114 5 8	1,766 2 7	3,880 8 3	2,79,666 12 3	11,911 0 0	2,67,755 12 3							
Telegraph Stores	40,320 12 0	.....	.....	.....	.....	40,320 12 0	2 5 4	40,318 6 8							
Medical Stores	761 2 4	.....	.....	.....	.....	761 2 4	2 0 6	759 1 10							
Total	5,25,625 10 2	3,682 4 4	2,858 15 8	3,043 11 10	9,584 15 10	5,35,210 10 0	15,664 12 11	5,19,545 13 1							
Add amount debited to Stores under transfer entry ... ..	.....	.....	.....	.....	.....	.....	.....	4 5 0							
Deduct amount credited to do. ... ..	.....	.....	.....	.....	.....	.....	.....	5,19,550 2 1							
Balance ... ..	.....	.....	.....	.....	.....	.....	.....	8 9 0							
Balance ... ..	.....	.....	.....	.....	.....	.....	.....	5,19,541 9 1							

*Proceedings of the Madras Government, Public Works Department,
15th March 1866.*

7. The balance on the 31st October 1865, as shown in this statement, differs from that given in the Agent's statement N, in consequence of his having excluded from the latter the deficiency of the stores in the Engineering Divisions, noticed in paragraph 3 of this letter.

8. During the quarter the value of stores issued was Rupees 15,664-12-11, and that of the articles manufactured and used on works was Rupees 39,839-7-4. The two amount to Rupees 55,504-4-3, and are debited to the following heads:—

	Stores issued from the stock.			Manufactured articles used on works.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
General Management	760	9	4	7	1	6	767	10	10
Construction... ..	6,056	3	9	35,829	14	3	41,886	2	0
Manufacture of Stores	7,518	7	1	.....			7,518	7	1
General Plant in use on works	848	6	10	2,978	14	4	3,827	5	2
Store charges	105	7	9	376	4	1	481	11	10
Store sold and recoverable in cash, &c.	375	10	2	617	5	2	1,022	15	4
Total	15,664	12	11	39,839	7	4	55,504	4	3

9. The unadjusted balance of the store charges on the 31st July 1865 was Rupees 1,06,486-14-2, and the expenditure during the quarter was Rupees 13,110-2-4,* or together Rs. 1,19,597-0-6; deducting from this sum Rupees 74-10-1 refunds in cash, and also Rs. 1,759-3-3 transferred to buildings† from the expenditure under the head Store Charges, the net amount to be adjusted was Rupees 1,17,763-3-2; of this sum Rupees 10,579-2-1 were adjusted during the quarter to the debit of the following heads:—

	RS.	A.	P.
General Management	177	3	11
Construction	9,422	9	1
General Plant in use on works	805	10	3
Stores sold and recoverable in cash	173	10	10
Total	10,579	2	1

The remainder, Rupees 1,07,184-1-1, which comes to about 20 per cent. on the value of the stock of stores on hand on the 31st October 1865, will be adjusted in subsequent accounts.

10. The value of stores in transit, as shown by the Account Current K., is Rupees 24,598 against Rupees 65,429-1-11, in the previous accounts, and the Agent states that of the amount now outstanding, Rupees 9,403-8-9 appertain to timber known to have been delivered at Kurnool, but which by some neglect there has not been yet brought to the debit of Divisional Stores. Making allowance for this, the value of stores in transit yet to be adjusted is about 15,000 Rupees, and this sum is made up, first, of stores known to have been lost, and Mr. Henslowe specifies as among

*Proceedings of the Madras Government, Public Works Department,
15th March 1866.*

those iron to the amount of Rupees 2,080 misappropriated by Whelan & Co., who had contracted to deliver it in the Divisions; miners and other tools, Rupees 4,000 to 5,000, despatched from Madras in the years 1860-63, and the carriage of which was paid at the time without any attempt being made to recover the cost of the missing articles; second, of articles to a small amount lost en route to their destinations, and the value of which may yet be recovered from the Bandy Contractors, and lastly, there is the value of stores actually in transit. It may be hoped, therefore, that shortly this item of the accounts will include only the legitimate entries of the last-mentioned class, and that all others will be disposed of by regular or arbitrary adjustment.

No. 334. ORDER THEREON, 15th March 1866, No. 859.

ACCOUNT, No. 40.

1. The Government pass the Account Current of the Madras Irrigation and Canal Company's Stores for the quarter ended 31st October 1865, but they expect to receive a further report regarding the unauthorized outlay in the purchase of stores, which is referred to in paragraph 5 of the Consulting Engineer's letter.

2. The Company's Manager will give his early attention to the adjustment of the amount which is still outstanding under the head "Stores in Transit."

(True Extract.)

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

To the Consulting Engineer Madras Irrigation and Canal Company, with one Enclosure.
.. Manager for do. do.

Exd. S. T. Augustin,

Consulting Engineer's Office,
Irrigation Canal Company,
Madras, 1st March 1866.

N^o 154.

(Enclosure)

1 Account Current

From,

Captain, J. Mullins R.E.
Counselor for I.C.C.

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 the Company's stores for the Quarter ending 31st October 1865.

2. During the Quarter the value of stores received from the Board of Directors and brought to account was Rupees 3,682-4-4, and of those purchased and manufactured in India Rupees 2,858-15-8, and 3,043-11-10 respectively, and the amount adjusted to the debit of stores, in rectification of errors in the past accounts, was Rupees 4-5-0 amounting in all to Rupees 9,589-4-10, which, added to the balance of stock on the 31st July 1865 viz: Rupees 5,256-25-10, makes the value of the stores Rupees 5,352-11-15.

* inclusive of Rs. 31-9-0
for charges incurred
in India.

deducting

deducting from this sum the issues during the quarter, which amounted to Rupees 15,664-12-11, and Rupees 8-9-0 adjusted to the credit of stores, the stock on hand on the last day of the quarter was Rupees 51,954-1-9-1-.

3. Out of this latter sum only Rupees 4,387-53-3-9 represent the value of the actual stock in hand, and the remainder Rupees 80,788-5-1, consists of the net deficiency of stores found in the Division on the examination of the stock on the 30th April 1865. This deficiency appeared as Rupees 79,011-3-4 by the previous Account Current for July 1865, in which the Agent states the deficiency of the stores at Somaeswaram was not distinguished from the actual balance, the Stock List of that Division not having been received by him till after the dispatch of that Account Current. The Agent's report on the result of the examination of the stock on the 30th April 1865 has just been received and will be submitted for the orders of Government immediately.

4. The supply of stores from England during the quarter consists of 3 Tynons which were procured on an indent passed by this office on the 26th February 1864, for £ 270, but the actual cost, exclusive of the charges incurred in India,

was

was Rupees 947-11-4 in excess of the amount sanctioned.

5. In reviewing the accounts for January 1865 it was noticed that Rupees 31,436-7-3 were expended in the purchase of stores in India without sanction, and the Agent then stated that he had taken steps which he hoped would secure that purchases after 1st February should be made only on regular sanctions, but this has not been done for the purchases and manufactures in India from the 1st of that

	Sanct. from 31 st Dec 64	Purchased from 1 st Jan 65	Difference	month up to 31 st Dec 64
Mathematical instruments				
Miscellaneous	8 - -	37 14 7	29 14 7	the amount sanctioned by Rupees 1,556-2-11, as shown in the margin - This unauthorized outlay the Agent states was made at Kurnool
Drawing Materials				
Stationery	931 7 -	1116 15 -	185 8 -	
Miscellaneous	153 8 -	275 6 1	121 14 1	
Tools				
Miscellaneous	1356 10 7	1469 4 4	112 9 9	
Earthworks	5596 14 11	5920 10 7	323 11 8	
Miscellaneous				
Furniture	827 5 10	1969 14 8	1142 8 10	
Timber	5768 11 4	6460 13 8	692 2 4	
Nails	285 15 4	316 - 10	30 1 6	
Sundries	9011 14 -	11107 10 2	2095 12 2	
Total	24,140 7 -	28,694 9 11	4,554 2 11	

and in the Division, and not at Madras. The Agent after obtaining from the Chief Engineer a statement of all outstanding unauthorized expenditure on this account up to date embodied the details in indents and applied for retrospective sanction, but this could not be granted by this office as the Government had, after

Receipts from 1st Aug. 81 to 31st Dec. 85

Description of articles.	Balance on 31st Dec. 85		Receipts during the year		Expenditure during the year		Balance on 31st Dec. 86	
	£	s	£	s	£	s	£	s
Mathematical instruments	158	59	8	6	"	"	37	14
Surveying instruments	717	3	13	6	744	14	744	10
Books	129	39	4	12	"	"	123	9
Machinery	51	08	5	4	36	82	4	4
Tools	4	820	15	10	"	"	"	"
Miscellaneous	27	57	8	6	2	114	5	8
Telegraphic office	4	0	320	12	"	"	"	"
Medical office	7	61	2	4	"	"	"	"
Amount debited to the account	525	62	5	10	36	82	4	4
Amount credited to the account	"	"	"	"	28	58	15	8
Balance	"	"	"	"	30	43	11	10
					95	84	15	10
					53	52	21	10
					15	66	44	11
					51	95	41	5
					4	5	"	"
					51	95	41	5
					8	9	"	"

7 Dec

Description

after repeatedly passing similar outlay in previous accounts, intimated that no further indulgence, subsequent to the 31st January, would be allowed. Mr. Hanslowe has since reformed the Exdts with explanations, but the information given was insufficient to enable me to submit them with the correspondence for the orders of Government. — So far as I can judge moreover the accounts subsequent to the close of the 2nd Quarter are not likely to be free from unauthorized expenditure — e.g. the Memo. in the margin above shows Paper 492-2-4 as the expenditure on timber not covered by Exdnt, but the Exdnts referred to in the correspondence provide for the retrospective sanction of Papers 4707-11-8 already expended for purchase of timber. —

6. An abstract showing under each main head the value of the articles received and issued during, and the balance of stock on the last day of, the Quarter is given below. —

P.M. 4. 11:1883 of 5th July 85.
vide also P.M. 4. 11:3692 of 23rd Dec. 86.

7 The balance on the 31st October 1865, as shown in this statement differs from that given in the Agent's statement N, in consequence of his having excluded from the latter the deficiency of the stores in the Engineering Divisions notified in para: 3 of this letter.

8. During the Quarter the value of stores issued was Rupees 15,664-12-11 and that of the articles manufactured and used in works was Rupees 39,839-7-4. The two amounts to Rupees 55,504-4-3 and are debited to the following heads:-

	Stores issued from the store	Manufactured articles used in works	Total
General Management	760 9 4	7 1 6	767 10 10
Construction	6,056 3 9	35,829 14 3	41,886 2
Manufacture of stores	7,518 7 1	- - -	7,518 7 1
General Plant in use on works	81,866 10	2,978 14 4	3,827 5 2
Store charges	105 7 9	376 4 1	481 11 10
Stores sold & irrecoverable in cash	375 10 2	647 5 2	1022 15 4
Total	15,664 12 11	39,839 7 4	55,504 4 3

9. The unadjusted balance of the store charges on the 31st July 1865 was Rupees 106,186-11-2, and the expenditure during the quarter was Rupees 13,110-2-4, or together Rupees 119,597-13-6; deducting from this sum Rupees 71-10-1 refund in cash, and also Rupees 1759-3-3 transferred to Buildings from the expenditure under the head vide G.O. No. 261187 Sep/65 store charges, the net amount to be adjusted was

was Rupees 117,763-3-2; of this sum Rupees 10,579-2-1 were adjusted during the quarter to the debit of the following heads:-

General Management	177-3-11
Construction	9,422-9-1
General Plant in use on works	805-10-3
Stores sold & irrecoverable in cash	173-10-10
Total	10,579-2-1

The remainder, Rupees 107,184-1-1, which comes to about 20 per cent on the value of the stock of stores on hand on the 31st October 1865, will be adjusted in subsequent accounts.

10. The value of stores in Transit, as shown by the Account Current is Rupees 24,598 against Rupees 65,129-1-11 in the previous accounts, and the Agent states that of the amount now outstanding Rupees 9,403-8-9 appertain to timber known to have been delivered at Murnool, but which by some neglect there has not been yet brought to the debit of Divisional stores. Making allowance for this the value of stores in Transit yet to be adjusted is about 15,000 Rupees, and this sum is made up 1st of Stores known to have been lost and Mr. Murnool specifies as among those

those from to the amount of Rupees 2000 misap-
propriated by Whelan & Co, who had contract-
ed to deliver it in the Divisions; Miners and
other tools Rupees 4,000 to 5,000 despatched
from Madras in the years 1860-63 and the
carriage of which was paid at the time with-
out any attempt being made to recover the
cost of the missing articles; 2nd of articles
to a small amount lost en route to their des-
tinations, and the value of which may yet
be recovered from the Bandy Contractors, and
lastly there is the value of stores actually in
transit. It may be hoped therefore that
shortly this item of the accounts will include
only the legitimate entries of the last men-
tioned class, and that all others will be dis-
posed of by regular or arbitrary adjustment.

I have the honor to be,

Sir,

Your most obedt servant,
Wm. Lumsden Captain, R.E.
Cavalry for H. H. Company.

Copy in a letter to England
2/23. April A: 21 of 1866.

1866 Department
Public Works for Madras
The Consulting Engineer
No. 905
The Secretary to Government
P.W.D.

(Dated 17) } March 1866.
No. 5 }
C-1

Submits for the sanction
of Government the
accompanying account
current of the Company's
Stores for the Quarter ending
31st October 1865 with certain
observations.

No. 859. 15th March 1866

333

2. 7th March 1866 P.W.D.

Public Works Department
No. 859
Proceedings of the Madras Government
Under date the 15th March 1866

From

The Consulting Engineer
Mr. & Co. Comp.

Read the following.

Submits for sanction of
Government the accompanying
Account Current of the Compa-
ny's Stores for the Quarter end-
ing 31st October 1865 with cer-
tain observations.

(Here enter 1st March 1866 No. 154)

The Government
pass the Account Current
of the Madras Irrigation
and Canal Company's
Stores for the Quarter ending
31st October 1865, but they
expect to receive a further
report regarding the un-
authorized outlay in the
purchase of Stores, which
is referred to in para 5
of the Consulting Engineer's
letter.

The Company's
Manager will give his early
attention to the adjustment
of

of the Amount which is
still outstanding under
the head Stores in Transit

being all paid

Yd

Amount outstanding
paid
Amount in transit
General account
and the amount of
stores in transit
which is all paid

To
The Cons. Expt. Madras
and Co. Ltd.
Manager. S.

Decr 15th March

Yd
71

Copy in a Letter to England
of 23. April 1866.

No 1066 Depts
Pro: of Govt for March

1859.

Pro: of the Madras Govt
of 15th March 1866

Madras Irrigation
and Canal Company's
Account Current for the
quarter ended 31st Oct
1865, passed with certain
observations.

A333. 334

7th March 1866 Od. 10^m