M.R.O. 1—77,006—8-6-37.

(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. 1588 Press / Mis.

453 - 454

Dated 17 - 5 - 1866.

Not to be folded or roughly handled

No. 453. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Department Public Works, dated Madras, 8th May 1866, No. 6 :—

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 January 1866.

2. On the 31st October 1865 the cash on hand was Rupees 2,96,820-1-1, during the subsequent quarter Rupees 2,78,004 were drawn from Government, and Rupees 30,456-0-3 were received, as refunds, from the past expenditure, and Rupees 565-14-4 under deposits. These sums amount to Rupees 6,05,845-15-8. Deducting from this total the expenditure in cash during the quarter, viz , Rupees 3,11,100-5-9, the balance of cash in hand on the last day of the quarter, viz., 31st January 1866, was Rupees 2,94,745-9-11.

3. Out of the sum of Rupees 1,30,830-3-4 under transfer entries, the first item, Rupees 1-8-0, is for the value of stores purchased and brought to account during, but not paid for till the end of, the quarter ; the eighth for Rupees 15, shows the adjustment promised by the Agent, and noticed in paragraph 6 of my letter No. 121 of the 24th November 1865 ; the ninth and tenth items for Rupees 1,24,872 and Rupees 2,500, consist of sums retrenched from the expenditure on main supply and building in the Nagatore Division, under the Government Orders Nos. 3,676 and 467 of the 4th December 1865 and 7th February 1866 respectively, and the remaining items amounting to Rupees 3,441-11-4* 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.

G. O. No. 3,698, dated 6th December 1865.

* 2	Items for	Rupees	308-4-0
3	Do.	„	111-14-0
4	Do	„	785-13-7
5	Do.	„	1,022-11-1
6	Do.	„	320-0-0
7	Do.	„	890-0-8
Total Rupees ..			3,441-11-4

4. The total expenditure by cash, viz., Rupees 3,11,100-5-9, and that by adjustment, Rupees 8,350-6-7, is debited to the following heads :—

	Cash.	Adjustment.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
General Management	25,939 13 8	156 11 2	26,096 8 10
Construction	2,50,884 12 0	7,580 8 5	2,58,465 4 10
Stores	735 12 0	.....	735 12 0
Manufacture of Stores...	7,985 12 6	.....	7,985 12 6
Store Charges	5,821 0 9	613 3 0	6,434 3 9
Revenue Accounts	669 10 10	.....	669 10 10
Inefficient Balance	18,575 1 7	.....	18,575 1 7
Deposits	332 14 8	.....	332 14 8
Profit and Loss	155 7 4	.....	155 7 4
	3,11,100 5 9	8,350 6 7	3,19,450 12 4

5. 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.

6. The alterations in the Account Current and in the Statement P. are due to a retrenchment of increased allowances drawn by Mr. Lowe, without sanction, and which, pending explanation, have been debited to Inefficient Balance.

7. The expenditure of the quarter according to the Account Current is Rupees 4,495 in excess of that shown in the monthly statements of expenditure in comparison with the Budget allotments, which have been submitted to Government. The difference is due to the same cause as that mentioned in paragraph 8 of my letter of the 6th February 1866, No. 147, and the deduction of the refunds from the Statements had been made prior to the instructions on the subject from this Office reaching the Agent.

Proceedings Madras Government, 20th February 1866, No 596.

8. The amount standing to the debit of Inefficient Balance on the 31st of January was Rupees 2,15,615-6-4, from which if the sum Rupees 1,27,372, retrenched from expenditure on work, be deducted, the difference, Rupees 88,243-6-4, is that which has to be compared with the balance, Rupees 1,01,831-3-11, at the end of the preceding quarter; and the account shows, therefore, that the Agent's exertions in adjusting out-standing advances are producing good effects. Mr. Henslowe mentions that a deficiency of Rupees 1,000, discovered in the Kurnool cash chest, has been placed temporarily to the debit of Inefficient Balance, and I observe from the News papers that the Company have proceeded, under the Penal Code, against the Manager of the Chief Engineer's Office in regard to this deficit.

9. The Agent states that he is pressing the Chief Engineer by every means in his power to expedite the recovery from the employés of the Company of the sums due by them for bullock and bandy hire. The progress made in their adjustment will be noticed when the accounts for the fourth quarter are submitted.

10. With regard to the differences between the expenditure on works entered in the Progress Report and Account Current respectively, and which were noticed in paragraph 3 of the Order of Government as per margin,† Mr. Henslowe says "These differences are now under examination, and I shall be glad if I am enabled fully to adjust them before the accounts of the current (*i. e.* fourth) quarter are submitted. The work of investigation and adjustment will proceed continuously to completion, but it presents many difficulties and involves an immense amount of labor and research, the differences extending over several years prior to January 1865."

† No. 596, 20th February last.

11. It has been said that the detailed Statements showing the particulars of the sums included in these cash accounts have been duly audited and passed, but, to prevent possible misunderstanding, it is necessary to remark that it by no means follows that objection may not be taken hereafter to expenditure on construction or to that debited to temporary heads of charge. In forwarding the progress reports for the same quarter as that to which these cash accounts refer, I mentioned that they had been submitted without the alterations, corrections, and explanations required, because the Agent was unable to afford these at the time, and he promised that the necessary adjustments should be shown in the Progress Report for the last month of the year. These cash accounts then have been finally audited, so far as the examination of the several statements is concerned, and so far as the entries refer to vouchers, as in the case of pay abstracts, contingent bills, &c., which are submitted to this Office, but as regards expenditure on works, stores, &c., and that debited to Inefficient Balance, it is not practicable to make a final audit until, in the one case, the accounts of the works are closed, and in the other the expenditure duly adjusted to some permanent head of charge.

Paragraph 5 above.

Letter No. 174, dated 17th April 1866. Proceedings Madras Government, No. 1,404, dated 3rd May 1866.

12. 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 January 1866, was	85,88,600	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., was	7,187	3	7
Total...	89,57,615	8	11

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

Total Indian expenditure up to 31st January 1866	81,50,891	4	8
Cash in hand with the Engineers in the Divisions and the Agent at Madras, on the same date	2,94,745	9	11
Value of stores not issued, or stock on hand on the 31st January 1866	5,11,978	10	4
Total...	89,57,615	8	11

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 56.

No. 454. ORDER THEREON, 17th May 1866, No. 1,588.

ACCOUNT, No. 49.

The Right Honorable the Governor in Council passes the accounts of the Madras Irrigation and Canal Company for the quarter ended 31st January 1866.

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

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

Exd. S. T. Augustin.

Consulting Engineer's Office
Irrigation & Canal Company
Madras, 8th May 1886.

No. 6.

From,

Captain, J. Mullins R.E.
Engineer for 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 Quarter ending 31st January 1886. (Current dis to C.)

2. On the 31st October 1885, the cash on hand was Rupees 296,820-1-1, during the subsequent quarter Rupees 278,004--- were drawn from Government and Rupees 30,456---3 were received, as refunds, from the past expenditure, and Rupees 565-14-4 under deposits— These sums amount to Rupees 6,05,845-15-8. Deducting from this total the expenditure in cash during the quarter, viz Rupees 3,11,100-5-9, the balance of cash in hand on the last day of the quarter, viz 31st January 1886, was Rupees 2,94,745-9-11.—

3. Out

3. Out of the sums of Rupees 1,30,830-3-4 under Transfer entries, the first item Rupees 1-8- is for the value of stores purchased and brought to account during, but not paid for till the end of the quarter; the eighth for Rupees 15, shews the adjustment promised by the Agent, and noticed in paragraph 6 of my letter No. 121 of the 24th December 1865; the ninth and tenth items for Rupees 124,872 and 2,500, consist of sums retrenched from the Expenditure on Main Supply and Building in the Nagatore Division under Government Orders Nos. 3676 and 467 of the 15th December 1865 and 7th February 1866 respectively, and the remaining items amounting to Rupees 3,441-11-4 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.—

G.O. No. 3698 of 6th Dec/65

× 2 items for Rs. 308-4-
3 ——— 111-14-
4 ——— 785-13-7
5 ——— 1022-11-1
6 ——— 320——
7 ——— 893——8
Rs: 3,441-11-4

The total Expenditure by Cash viz: Rs: 311,100-5-9 and that by adjustment Rs: 8350-6-7, is debited to the following heads.—

	Cash.			Adjustment			Total.		
General Management	25939	13	8	156	11	2	26096	8	10
Construction	250884	12	5	7580	8	5	258465	4	10
Stores	735	12	-	——			735	12	-
Manufacture of Stores	7985	12	6	——			7985	12	6
Store charges	6821	-	9	613	3	-	6434	3	9
Revenue Accounts	669	10	10	——			669	10	10
Inefficient Balance	18575	1	7	——			18575	1	7
Deposits	332	14	8	——			332	14	8
Profit and Loss	155	7	4	——			155	7	4
	311100	5	9	8350	6	7	319450	12	4

5. The

5. 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.—

6. The alterations in the Account Current and in the Statement P are due to a retrenchment in increased allowances drawn by Mr. Lowe, without sanction, and which, pending explanation, have been debited to inefficient balance.—

7. The expenditure of the quarter according to the Account Current is Rupees 4,495—— in excess of that shewn in the Monthly Statements of expenditure in comparison with the Budget allotments, which have been submitted to Government. The difference is due to the same cause as that mentioned in para: 8 of my letter of the 6th February 1866 No. 147, and the deduction of the refunds from the Statements had been made prior to the instructions on the subject from this office reaching the Agent.—

P.M. 4. 20th Feby/66 No. 596.

8. The amount standing to the debit of Inefficient

Insufficient Balance on the 31st of January was Rupees 2,15,615-6-4 from which, if the sum Rupees 1,27,372-- -, retrenched from Expenditure on work, be deducted, the difference, Rupees 88,243-6-4, is that which has to be compared with the balance Rupees 1,01,831-3-11 at the end of the preceding quarter; and the accounts shews therefore that the Agent's exertions in adjusting outstanding advances are producing good effects.— Mr. Stenelowe mentions that a deficiency of Rupees 1,000 discovered in the Kurnool cash chest has been placed temporarily to the debit of Insufficient Balance, and I observe from the Newspapers that the Company have proceeded, under the Penal Code, against the Manager of the Chief Engineer's Office in regard to this deficit.

The Agent states that he is pressing the Chief Engineer by every means in his power to expedite the recovery from the Employés of the Company of the sums due by them for bullock and bandy hire.— The progress made in their adjustment will be noticed when the accounts for the 4th quarter are submitted.—

9. With regard to the differences between the expenditure

expenditure on works entered in the Progress Report and Account Current respectively, and which were noticed in para: 3 of the order of Government No. 596-20 Feby last as per margin, Mr. Stenelowe says "These differences are now under examination and I shall "be glad if I am enabled fully to adjust them "before the accounts of the current (viz. 4th) quarter "are submitted.— The work of investigation and "adjustment will proceed continuously to com- "pletion, but it presents many difficulties and "involves an immense amount of labor and re- "search; the differences extending over several "years prior to January 1865."—

para: 5 above.— 10. It has been said that the detailed State- ments shewing the particulars of the sums in- cluded in these Cash Accounts have been duly audited and passed, but, to prevent possible misunderstanding, it is necessary to remark that it by no means follows that objection may not be taken hereafter to expenditure on Construction or to that debited to temporary heads of charge.— In forwarding the Progress Re- ports for the same quarter as that to which these Cash Accounts refer, I mentioned that they had been

Letter No. 174 d/17 April 66.
P.W.D. No. 1202 d/3rd May 66

been submitted without the alterations, corrections and explanations required, because the Agent was unable to afford these at the time, and he promised that the necessary adjustments should be shewn in the Progress Report for the last month of the year.— These Cash Accounts have been finally audited so far as the Examination of the several Statements is concerned, and so far as the entries refer to vouchers, as in the case of pay abstracts, Contingent bills &c., which are submitted to this office, but as regards Expenditure on works, Stores &c., and that debited to Inefficient Balance, it is not practicable to make a final audit until, in the one case, the accounts of the works are closed, and in the other the expenditure duly adjusted to some permanent head of charge.—

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

	Rupees
From the commencement up to 31st January/66 was	85,88,600-12-3
The value of Stores supplied by the Board of Directors, and brought on the Indian Account up to the same date, was	36,1827-9-1
The amount remaining to the credit of the head Deposits on account of undischarged securities, &c., was	8,950,428-5-4
	7,187-3-7
Total	8,957,615-8-11

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

Total Indian Expenditure up to 31st January/66	8,150,891-4-8
Cash in hand with the Engineers in the Divisions and the Agent at Madras, on the same date	2,947,45-9-11
Value of Stores not issued, or Stock on hand on the 31st January 1866.	5,11,978-10-4
Total	8,957,615-8-11

12. The Return 2. 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.—

I have the honor to be,
Sir,
Your most obedient servant,
[illegible] Captain R.E.
Consulting Engr. for I.S.C. Company

Public Works Department

No 1588

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 17th May 1866

Read the following

From the Consulting Engineer
Irrigation & Canal Company (Here enter No. 6 dated 8th May 1866.)

The Right Hon'
ble the Governor in
Council passes the Ac
counts of the Madra
Irrigation and Canal
Company for the
Quarter ended 31st
January 1866.

The Cons'g Engr
& M. I & C Co. Nos. & Enclos:
Manager. — Do — 18
51

Desp. 18th May.

Rec'd 8 May 1866
Ans'd
24

Copy in a letter to England
dated 20 June 1866.

Submits for the sanction
of Govt the accompanying
Quarterly Account-Current
of Cash receipts & disburse-
ments for the 3rd ending
31 January 1866

No 1588-17th May 1866

Rec'd 12 May 1866 D. 1166

Copy in a Letter to England
dt 20: June No: 34 of 1866.

(27)

P. W. 1866. Department.

Pro: of Govt for May

No. 1588

PROCEEDINGS OF GOVERNMENT of Madras

Dated 4th May 1866

A. 453-454-