M.R.O. 1—77,006—8-6-37.

(1) Number of pages 12

(2) Date of repair 6-1-1866

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 132 Press ~~Mis.~~

271-272.

Dated 11— 1— 1866.

Not to be folded or roughly handled

No. 271. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Department of Public Works, dated Madras, 16th December 1865, No. 129 :—

Form K.

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 July 1865.

2. During this quarter no stores were received from England, and the value of those purchased and manufactured in India on indents sanctioned by this Office was Rupees 8,225-15-6 and Rupees 1,685-12-4 respectively, and the amount adjusted to the debit of stores in rectification of errors in the past accounts was Rs. 1,003-0-7, amounting in the aggregate to Rupees 10,914-12-5 which, added to the balance of stock on the 30th April 1865, viz., Rupees 5,27,439-15-10, makes the total value of the stores Rupees 5,38,354-12-3 ; deducting from this sum the issues during the quarter which amounted to Rupees 10,451-8-4, and also Rupees 2,277-9-9 adjusted to the credit of stores, the stock in hand on the last day of the quarter was Rupees 5,25,625-10-2.

3. Out of this latter sum only Rupees 4,46,614-6-10 were the value of the actual stock on hand, and the remainder, Rupees 79,011-3-4, consists of the net* deficiency of stores found in the Engineering Divisions on the examination of the stock on the 30th April 1865. The Agents's report on the result of this examination, with the explanation of the differences between the Count and Ledger balance has not been as yet received, and he has promised to submit it at an early date, but in order that the actual may not be confounded with the paper balance, the difference is shown at the foot of the Account Current under the head particulars of balance.

	Rs.	A.	P.
* Whole deficiency	1,07,444	12	11
Surplus	28,433	9	7
Net deficiency	79,011	3	4

4. The balance of Rupees 1,42,617-0-4 against the Agent's Department on the 31st July 1865, represents, however, the actual stock on hand on that date, as the adjustment of the difference between the Ledger and Count balance on the 30th April 1865, as sanctioned in G. O. No. 2,312 of the 10th August last, has been carried out in the Account Current now submitted, wherein the item Rs. 2,247-1-7 to the debit of profit and loss represents the whole deficiency, and Rs. 796-4-10 to the credit of that head, and Rupees 65-7-5 to that of General Management show the net surplus.† The items Rs. 14-12-6 and 65-7-5 to the credit of Profit and Loss and General Management respectively, exhibit the adjustment of the differences between the Ledger and Count which were traced out after Captain Beckley's report‡ of the examination of the stock was laid before Government. Thus the net amount written off to Profit and Loss in the accompanying Account Current is Rupees 1,436-0-3.§

	Rs.	A.	P.
† Whole surplus as shown in the stock list	1,380	6	5
Deduct for articles not brought in the Agent's Stock Ledger, but included in the Accounts rendered to this Office... ...	518	10	2
Net surplus ...	861	12	3

‡ G. O. No. 2,312, dated 10th August 1865.

	Rs.	A.	P.
§ Debit	2,247	1	7
Credit	811	1	4
	1,436	0	3

5. 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

ending 31st July 1865, for which the accompanying Account Current is rendered is given below :—

Description of Articles.	Balance on the 30th April 1865.	Receipts from May to July 1865.				Total of Columns 2 and 6.	Issued in three months.	Balance on the 31st July 1865.
		Received from England.	Purchased in India.	Manufactured in India.	Total.			
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Mathematical Instruments...	16,569 15 2	.....	.....	.....	.....	16,569 15 2	710 6 8	15,859 8 6
Drawing Instruments and materials ...	7,674 7 7	.....	249 6 0	.....	249 6 0	7,923 13 7	719 12 7	7,204 1 0
Tools	1,27,961 10 3	.....	4,593 6 5	1,509 13 8	6,103 4 1	1,34,064 14 4	4,013 0 7	1,30,051 13 9
Machinery	51,084 11 1	.....	.....	.....	.....	51,084 11 1	76 5 9	51,008 5 4
Boats	4,820 15 10	.....	.....	.....	.....	4,820 15 10	.....	4,820 15 10
Miscellaneous	2,77,844 8 5	.....	3,383 3 7	175 14 8	3,559 1 9	2,81,403 10 2	4,931 8 11	2,76,472 1 3
Telegraph Stores	40,710 6 5	.....	.....	.....	.....	40,710 6 5	0 5 10	40,710 0 7
Medical Stores	773 5 1	.....	.....	.....	.....	773 5 1	.....	773 5 1
Total ...	5,27,439 15 10	.....	8,225 15 6	1,685 12 4	9,911 11 10	5,37,351 11 8	10,451 8 4	5,26,900 3 4
Add the total amount under transfer entry on the Dr. side of Account Current ...	.....	.....	.....	.....	.....	.....	.....	1,003 0 7
								5,27,903 3 11
Deduct do. do. Cr. side do....	.....	.....	.....	.....	.....	.....	.....	2,277 9 9
Balance ...	.....	.....	.....	.....	.....	.....	.....	5,25,625 10 2

6. The balance on the 31st July 1865, as shown by this Statement, differs however from that given in the Agent's Statement No. for that period, in consequence of his having excluded from the latter the deficiency of the stores in the Engineering Divisions to the amount of Rupees 79,011-3-4, noticed in paragraph 3 of this letter.

7. The value of stores issued during the quarter is debited to the following heads :—

	Rs.	A.	A.
General Management	584	8	5
Construction	2,002	1	4
Manufacture of stores... 1,829 15 5			
Do. by adjustment... 30 8 2			
	1,860	7	7
General plant in use on works	5,798	8	6
Store charges	98	1	10
Store sold and recoverable in cash ...	138	4	10
Profit and loss by adjustment	2,247	1	7
Total ...	12,729	2	1

8. The unadjusted balance of the store charges on the 30th April 1865 was Rupees 1,00,781-13-10, and the expenditure during the quarter by cash and adjustment was Rupees 8,312-13-0 and 400-6-11 respectively, amounting in all to Rupees 1,09,495-1-9, deducting from this sum Rupees 25 retrenched from the expenditure under the head Store Charges, and transferred to General Plant in use on works, and also Rupees 34-2-8 refunded in cash during the quarter, the net amount to be adjusted was Rupees 1,09,435-15-1, of this sum Rupees 2,949-0-11 have been adjusted to the debit of the following heads :—

	Rs.	A.	P.
General Management	120	13	4
Construction	954	11	5
General plant in use on works ...	1,626	5	7
Stores sold and recoverable in cash	247	2	7
Total...	2,949	0	11

The remainder Rupees 1,06,486-14-2, which comes to about Rupees 23 per cent. on the value of the stock of stores on hand on the 31st July 1865, will be adjusted in subsequent accounts.

9. The return S. showing the depreciation of General Plant up to the 30th April 1864, has been received since the accounts of the previous quarter were submitted. This return shows that the total cost of General Plant in use on works at that date was Rupees 2,55,334-9-1, which amount includes its share Rupees 40,010-0-2 of store charges. The depreciation entered in the return is Rupees 14,025-5-2, and this appears to me to be very much below the real extent of depreciation on the plant, much of which has been in use for several years. Moreover, the Form P. account has as yet shown no adjustment of this depreciation by the credit of the amount to general plant, and a corresponding debit to works, and the

Proceedings Madras Government, 7th September 1865, No. 2,611.

Raised also Rupees 2,27

Proceedings of the Madras Government, Public Works Department,
11th January 1866.

Agent's attention will be called to the omission with a view to its correction in the accounts for the quarter ending 31st October. The Form S. account for the year ending 30th April 1865, has, the Agent states, been delayed by the absence of some of the Divisional returns, but it is in course of preparation and will, he trusts, be submitted at an early date.

10. The value of stores in transit at the close of the preceding quarter was Rupees 65,538-4-2, and at the end of this quarter Rupees 65,429-1-11, showing only a very small adjustment, but I am glad to be able to report that, in the accounts for the quarter ending 31st October, which have this day reached me, more than two-thirds of the outstanding amount have been adjusted.

No. 272. ORDER THEREON, 11th January 1866, No. 132.

ACCOUNT, No. 26.

The Government pass the accounts of the Madras Irrigation and Canal Company's Stores for the quarter ended the 31st July 1865.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

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

Exd. S. T. Augustin.

Enclosure 1

Consulting Engineer's Office
No. 129 Irrigation and Canal Co.
Madras 16th December 1865.

From

Captain John Mullins R.E.
Consulting Engineer for I. & C. Co.

To

The Secretary to Government,
Department of Public Works.

Sir

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 July 1865.

2. During this Quarter no stores were received from England, and the value of those purchased and Manufactured in India on Indents sanctioned by this Office was Rupees 8,225-15-6 and Rupees 1685-12-4 respectively, and the amount adjusted to the debit of Stores in rectification of errors in the past accounts was Rupees 1003-0-7, amounting in the aggregate to Rupees 10,914-12-5, which, added to the balance of Stock on the 30th April 1865, viz. Rupees 527439-15-10, makes the total value of the stores Rupees 538354-12-3; deducting from this sum the issues during the quarter which amounted to Rupees 10,451-8-4, and also Rupees 2,277-4-9 adjusted to the credit

of Stores; the Stock in hand on the last day of the quarter was Rupees 525,625-10-2.

3. Out of this latter sum only Rupees 446,614-4-10 were the value of the actual Stock on hand, and the remainder, Rupees 79011-3-4, consists of the Net deficiency of Stores found in the Engineering Divisions on the Examination of the Stock on the 30th April 1865. The Agent's report on the result of this examination, with the explanation of the differences between the Cowrie and Ledger balances has not been as yet received, and he has promised to submit it at an early date, but in order that the actual may not be confounded with the proper balance, the difference is shown at the foot of the account Current under the head Particulars of balances.

4th. The balance of Rupees 14,26,17-- against the Agent's Department on the 31st July 1865 represents however the actual Stock on hand on that date, as the adjustment of the difference between the Ledger and Count balances on the 30th April 1865, as sanctioned in G.O. No 2312 of the 10th August last, has been carried out in the Account Current now submitted, wherein the item Rupees 2247-1-7 to the debit of Profit and Loss represents the whole deficiency, and Rupees 796-4-10 to the credit of that head, and Rupees 65--7-5 to that of

* Whole deficiency 107114-12-11
Surplus — 28433-9-7
Nett deficiency - 79011-3-4

* Whole Surplus as shown in the Stock List Rs 1080-6-5.
Deduct for articles not brought in the Cowrie Stock ledger but included in the accounts tendered to this office — 514-102
Nett Surplus 864-13-3.

* G.O. No: 2312 of 10th August 65.

Nett — 2247-1-7
Credit — 810-1-4
1436-0-3

General Management shows the Nett surplus. The items Rupees 11-12-6 and 60-7-5 to the credit of Profit and Loss and General Management respectively, exhibit the adjustment of the differences between the Ledger and Count which were traced out after Captain Brooklay's report of the examination of the Stocks was laid before Govt.

Thus the nett amount written off to Profit and Loss in the accompany Account Current is Rupees 1436-0-3.

5th. An abstract showing under each main head the value of the articles received and issued during, and the balances of Stock on the last day of the Quarter ending 31st July 1865, for which the accompany Account Current is rendered is given below.

Description of Articles	Balance on the 30th April 1865	Receipts from May to July 1865 — Received from England	Purchased in India	Manufactured in India	Total 6	Total of Columns 2 and 6	Issued in 3 Months	Balance on the 31st July 1865
	1	2	3	4	5	6	7	8	9
Mathematical Instruments	16569 15 2						16569 15 2	710 6 8	15859 8 6
Drawing Instruments & Materials	7674 7 7		249 6 -		249 6 -	7923 13 7	719 12 7	7204 1 -
Tools	127961 10 3		4593 6 5	1509 13 8	6103 4 1	134064 14 4	4013 - 7	130051 13 9
Machinery	57084 11 1					57084 11 1	76 5 9	57008 5 4
Boats	4820 15 10					4820 15 10	" " "	4820 15 10
Miscellaneous	277044 8 5		3383 3 1	175 14 8	3559 1 9	281403 10 2	4931 8 11	276472 1 3
Telegraph Stores	40710 6 5					40710 6 5	- 5 10	40710 - 7
Medical Stores	773 5 1					773 5 1	" " "	773 5 1
Total	527439 15 10		8225 15 6	1685 12 4	9911 11 10	537351 11 8	10451 8 4	526900 3 4
Add the total amount under frame for entry on the Dr side of a/c								1003 - 7
								527903 3 11
Deduct — on Cr side —								2277 7 9
							Balance	525625 10 2

The

6. The balance on the 31st July 1865, as shewn by this Statement, differs however from that given in the Agent's Statement IN for that period, in consequence of his having excluded from the latter the deficiency of the Stores in the Engineering Divisions to the amount of Rupees 79,011-3-4 noticed in para 3 of this Letter.

7. The value of Stores issued during the Quarter is debited to the following heads.

General Management	584-8-5
Construction	2002-1-4
Manufacture of Stores 1829-15-5	
Do: by adjustment 30-8-3½	1860-7-7
Genl Plant in use on works	5798-8-6
Store Charges	95-1-10
Stores sold and recoverable in Cash	138-4-10
Profit and Loss by adjustment	2247-1-7
Total	12,729-2-1

8. The unadjusted balance of the Store Charges on the 30th April 1865 was Rupees 100,751-13-10, and the expenditure during the Quarter in Cash and adjustment was Rupees 8,312-13-1, and 400-6-11, respectively, amounting in all to Rupees 109,495-1-9, deducting from this sum Rupees 25 retrenched from the expenditure under the head Store charges, and transferred to General Plant in use on works, and

and also Rupees 34-2-8 refunded in Cash during the Quarter, the net amount to be adjusted was Rupees 109,435-15-1; of this sum Rupees 2,949-0-11 have been adjusted to the debit of the following heads:-

General Management	120-13-4
Construction	954-11-5
General Plant in use on works	1626-5-7
Stores sold & recoverable in Cash	247-2-7
Total	2949-0-11

The remainder Rupees 106,486-14-2, which comes to about Rupees 23 per Cent on the value of the Stock of Stores on hand on the 31st July 1865, will be adjusted in subsequent Accounts.

9. The Return S shewing the depreciation of General Plant upto the 30th April 1864 has been received since the accounts of the previous Quarter were submitted. This Return shews that the total Cost of General Plant in use on works at that date was Rupees 2,553,34-9-1, which amount includes its share Rupees 40,010-0-2 Store Charges. The depreciation entered in the Return is Rupees 11,025-5-2 and this appears to me to be very much below the real extent of depreciation on the Plant, much of which

P.M.G. 7. Sept/1865: 2611

which has been in use for several years! ::

Moreover the Form P. account has as yet shown no adjustment of the depreciation by the credit of the amount to General Plant and a corresponding debit to works; and the Agents attention will be called to the omission with a view to its correction in the Accounts for the quarter ending 31st October. The Form S. account for the year ending 30th April 1865 has the Agent States, been delayed by the absence of some of the Divisional returns, but it is in course of preparation and will, he trusts, be submitted at an early date.

10. The value of Stores in transit at the close of the preceding quarter was 66,538-4-2 and at the end of this quarter Rupees 65,429-1-11 shewing only a very small adjustment, but I am glad to be able to report that, in the accounts for the quarter ending 31st October, which have this day reached me, more than 2/3rds of the outstanding amount have been adjusted.

I have the honor to be
Sir
Your Most Obedt Servt
[illegible] Captain RE
Dy Engr for Works

Copy inw a letter to Engr
D/12: Febmary No: 8 of 1866

Rec'd 11th Jany 1866

No 1505

From

The Cons: Engr
J.I.C.Co.

To

The Secretary to
Government

Dated 16
Rec'd 19 Dec 1865

E. 1

No 132 - 11th Jany 1866

Submits for the Sanction of Govt the accompanying account Current of the Company's Stores for the 2 qr ending 31st July 1865. with an order.

No. 271. 272

C. 22nd Dec 1866 Rd 3rd Jany 1866

No 132

The Government pass the accounts of the Madras Irrigation and Canal Coy's Stores for the quarter ended the 31st July 1865

Fort St George
11th Jany 1866

To
Consulting Engineer
To
J.I.C. Co. with one enclosure
Manager &c.

Dec'd 12/1/66