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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2830	Press
316-317	Mis.
Dated 13. 9.	1867.

Not to be folded or roughly handled

Handwritten signature/initials

No. 316. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Department Public Works, dated Madras, 29th August 1867, No. 62 :—

1 Letter in original from Agent.
1 Comparative Statement.

1. I have the honor to submit, for the orders of Government, a letter of the 10th instant, No. 217, from the Agent and Manager Madras Irrigation and Canal

Company, transmitting a comparative statement showing the differences between the Stock Ledger of the Stores of the Bhowanassy Division and the count at the stock-taking authorized* to be held on

the 1st November 1866, and actually taken on the 20th January 1867.

2. The comparative statement shows, after correction of errors in addition, as the net results of the examination, a

	RS.	A.	P.
Surplus	360	13	6
Deficiency	4,833	4	4

but of the latter the value, Rupees 2,862-8-0, of a steam-engine, portable, 8-horse power, is debitable to General Plant, to which the machine stands issued though not recorded, thus reducing the actual deficiency to Rupees 1,970-12-4.

3. Of the surplus, articles of the value of Rupees 11-2-3 belong to General Plant, and were counted by mistake as Stores. The remaining items call for no particular remark, and their value, Rupees 349-11-3, should be debited to Stores and credited to "profit and loss."

4. Considering that the discrepancies shown in this statement have arisen since the stock-taking of the 30th April 1865, it is certainly very far from satisfactory that greater care should not have been taken in recording receipts and issues, and for the safe custody of the Company's property. Work was stopped altogether in this Division towards the end of 1865, and for some time before that but very little was being done, so that the transactions in Stores could not have been numerous, and with moderate care a few clerical errors at most should have occurred between the 30th April 1865 and 20th January 1867. As Mr. Henslowe remarks, the explanations of discrepancies given in the margin of the statement are eminently unsatisfactory; but it was hardly to be expected that after the establishments, connected during the period referred to with the Stores, had been discharged, the new establishment could ascertain what had become of articles no issue of which had been recorded, and on this ground I beg to recommend that all the items of deficiency, with one exception, be written off to the debit of "profit and loss." The one exception is under timber, of which cubic feet 1,873-11-6, value Rupees 1,100-15-0, are unaccounted for, and I think some further inquiry should be made regarding so considerable a loss before its arbitrary adjustment should be sanctioned. Even after the Store-keeper was discharged some watchmen were, or ought to have been, employed, and it is quite possible that an investigation may lead to

† Whole deficiency	RS.	A.	P.
Deduct—	4,833	4	4
Debitable to General Plant	2,862	8	0
Requiring further investigation	1,100	15	0
	3,963	7	0
	869	13	4

the tracing of a part at least of this timber. The records ought to show of what it consisted, whether logs, planks, &c., and some information as to where it was placed should be forthcoming. The amount recommended for immediate debit to "profit and loss" is, therefore, Rupees 869-13-4.†

Proceedings of the Madras Government, Public Works Department,
13th September 1867.

5. The differences found at the previous stock-taking have been adjusted, with the exception of a part, Rupees 3,902-6-5, of the deficiency, which represents articles supposed to have been issued to General Plant, but regarding the existence of which among the plant the evidence was not satisfactory. Authority to adjust has, therefore, been withheld until the result of the examination of the General Plant shall have shown that Stores can properly receive credit.

No. 317. ORDER THEREON, 13th September 1867, No. 2,800.

ACCOUNT, No. 31.

1. With this letter the Consulting Engineer for the Madras Irrigation and Canal Company submits a statement exhibiting the results of the last stock examination of the Company's Stores of the Bhowanassy Division.

2. It appears that the value of the stock on hand on the 20th January last, was Rupees 19,749-14-7, or Rupees 4,493-8-8 less than the amount* at which it was entered in the Ledgers, and that the value of the articles found to be surplus or deficient was Rupees 349-11-3 and Rupees 1,970-12-4 respectively.

3. The value of the surplus stores will be adjusted in the manner recommended by Captain Mullins. As regards the deficiency, the Government consent with that Officer in opinion that, before any arbitrary adjustment is made of the value of the timber remaining unaccounted for, further enquiry should be instituted. Deducting the value of this timber from the total deficiency, the balance is Rupees 869-13-4, which the Government authorize to be written off to "profit and loss" as there appears to be no possibility of the deficient articles being accounted for.

4. The attention of the Company's Officers will be called to the Consulting Engineer's remarks regarding the careless manner in which receipts and issues of stores in the Bhowanassy Division have been recorded, and the want of precaution for securing the safe custody of the Company's property.

(True Extract.)

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

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

Exd. S. T. Augustin.

Consulting Engineer's Office
Irrigation and Canal Company
Madras, 27th August 1867.

No. 62.

From,

Captain, J. Mullins, R.E.

Consulting Engineer for I.C.C.

The Secretary to Government

Department of Pub. Works.

Sir,

I have the honor to submit for the orders of Government a letter of the 10th instant, No. 217, from the Agent and Manager Madras Irrigation and Canal Company, transmitting a Comparative Statement shewing the differences between the Stock Ledgers of the Stores of the Bhowanassy Division and the Count at the Stock taking authorized to be held on the 1st November 1866, and actually taken on the 20th January 1867.

2. The Comparative Statement shews, after correction of errors in addition, as the net results of the examination, a

Surplus—Rupees 360-13-5

Deficiency—do 4,833-11-1

but of the latter the value, Rupees 2,862-8-4, of a Steam Engine portable & P is debitable to General Plant, to which the machine stands issued though not recorded, thus reducing the actual

M.G. No. 1197 Dated. Count at the Stock taking authorized to be held on the 1st November 1866, and actually taken on the 20th January 1867.

actual deficiency to Rs. 1970-13-4

3. Of the Surplus, articles of the value of Rupees 11-2-3 belong to General Plant and were counted by mistake as Stores. The remaining items call for no particular remark and their value, Rupees 369-11-3, should be debited to Stores and credited to Profit and Loss.

4. Considering that the discrepancies shown in this Statement have arisen since the Stock taking of the 30th April 1865, it is certainly very far from satisfactory that greater care should not have been taken in recording receipts and issues, and for the safe custody of the Company's property. Work was stopped altogether in this Division towards the end of 1865, and for some time before that but very little was being done, so that the transactions in Stores could not have been numerous, and with moderate care a few clerical errors at most should have occurred between the 30th April 1865 and 30th January 1867. As Mr. Knelsome remarks the explanations of discrepancies given in the margin of the Statement are eminently unsatisfactory, but it was hardly to be expected that after the establishment, connected during the

Whole deficiency Rs. 1970-13-4
deduct
Debit to General Plant 2862-8-
Requiring further
investigation 1100-15-
2963-7-
2869-13-4

the period referred to with the Stores, had been discharged, the new establishment could ascertain what had become of articles no issue of which had been recorded, and on this ground I beg to recommend that all the items of deficiency with one exception be written off to the debit of Profit and Loss. The one exception is under Timber, of which entries for 1873-11-6, value Rupees 1100-15-, are unaccounted for, and I think some further inquiry should be made regarding so considerable a loss before its arbitrary adjustment should be sanctioned. Even after the Storekeeper was discharged some watchmen were, or ought to have been, employed, and it is quite possible that an investigation may lead to the tracing of a part at least of this Timber. The records ought to show of what it consisted - whether logs, planters &c., and some information as to where it was placed should be forthcoming. The amount recommended for immediate debit to Profit and Loss is therefore Rupees 2869-13-4.

5. The differences found at the previous Stock taking have been adjusted with the exception of a part, Rupees 3902-6-5, of the deficiency, which represents articles supposed to have been issued to General Plant but

regarding

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and that the value of the articles found to be surplus or deficient was Rupees 869-11-3 and Rupees 1970-12-4 respectively.

The value of the surplus stores will be adjusted in the manner recommended by Capt^l Mullins. As regards the deficiency, the Gov^t concurs with that Officer in opinion that, before any arbitrary adjustment is made of the value of the timber remaining unaccounted for, further inquiry should be instituted. Deducting the value of this timber from the total deficiency, the balance is Rupees 869-13-4, which the Government authorize

Value of articles found deficient - Rs 1970-12-4
- 10% of timber remaining unaccounted for - 1100-15-50
Balance 869-13-4

to be written off to "Profit and Loss" as there appears to be no possibility of the deficient articles being accounted for. The attention of the Company's Officers will be called to the Consulting Engineer's remarks regarding the careless manner in which receipts and issues of stores in the Bhowanary Division have been recorded, and the want of precaution for securing the safe custody of the Company's property -

Yr^y The Consulting Engineer
for the M. S. L. - with two enclos.
- Manager -

18
3 Dec^r 14/9/67

16-1318
Pub. Works 1867 Report.

Pro: of Govt. for September

Ch. 2830

Pro: of the Madras Govt.
Of 13th September 1867

Passing orders on a
letter from the Comr. Engrs.
Irrigation and Canal
Company relative to the
results of the stock exami-
nation on the 20th January
last of the Company's Shares
in the Bhavannasay Dm.

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