

(1) Number of pages 12(2) Date of repair 20. 12. 67

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3847

Press
~~Mis.~~

214-215

Dated 10 - 12. 1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
10th December 1867.*

No. 214. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Department Public Works, dated Madras, 26th November 1867, No. 112:—

1. I have the honor to submit, for the sanction of Government, the accompanying Account Current of the Madras Irrigation and Canal Company's Stores, for the quarter ending 30th September 1867.

2. During the quarter, the value of stores received from England and brought to account was Rupees 2,635-5-8,† the

					RS.	A.	P.
* Invoice price...	...	...	...	...	12,557	2	8
Sundry, &c., charges in India.					77	9	0
					2,635	5	8

cost of those purchased in India was Rupees 5,219-2-9, and the value of articles manufactured in the Company's workshops was Rupees 75-9-3, and the amounts adjusted to the debit of Stores under transfer entries was Rs. 867-11-5,† amounting in the aggregate to Rupees 8,797-13-1; which, added to the balance of stock on the 30th June 1867, viz., Rupees 4,63,586-12-3, makes the total value of the stores Rupees 4,72,384-9-4; deducting from this sum the issues during the quarter, which amount to Rupees 7,745-12-7, and also Rupees 28,628-11-5‡ adjusted to the credit of Stores under transfer entries, the stock on hand on the 30th September 1867 was Rupees 4,36,010-1-4.

† Item Rupees	159	15	0
" "	49	8	1
" "	70	8	2
" "	587	12	2
	867	11	5

‡ Item Rupees	13,128	11	6
" "	150	0	0
" "	110	13	5
" "	13,680	1	2
" "	7	0	0
" "	1,552	1	4
	28,628	11	5

3. The supplies from England were procured, and the purchases and manufactures in India were made, on Indents duly sanctioned by this office. Rupees 832-14-10 out of the amount to the debit, and Rupees 28,628-11-5 the amount to the credit of Stores, under transfer entries, show the adjustments of the deficiencies found in the stock-taking of the Bowanassy Division in 1865, and of the Nagatoor, Bowanassy, Bellary, and Nellore Divisions in 1866-67, *vide* the Orders of Government marginally quoted. The difference between the former sum and the total amount to the debit of Stores consists of two items, viz., Rupees 9-12-7, adjusted in rectification of error in the previous account, and Rupees 25, transferred to Stores from the General Plant Account, being the value of 200 lbs. of zinc removed from steel-jumpers and added to stores in stock.

4. In the stock-taking List of 1866-67 of the Bowanassy Division, a deficiency of timber, Rupees 1,100-15-0, was shown, regarding which in paragraph 3 of the Government Order, No. 2,830 of the 13th September 1867, further enquiry was ordered to be made, but by the Agent's letter, giving cover to the accounts now submitted, it appears that this sum was charged to works in the accounts of the quarter ended 31st March 1867, and that through some mistake or oversight it was not removed from the Divisional Stock Accounts, and was thus reported to be deficient.

G. O. No.	2,502,	15th August	1867.
" "	2,744,	6th Sept.	"
" "	2,830,	13th "	"
" "	3,074,	4th October	"

*Proceedings of the Madras Government, Public Works Department,
10th December 1867*

5. The unadjusted deficiency and surplus of the stock-taking of 1865, which remained in the previous accounts, were Rupees 53,395-5-5 and Rupees 7,312-8-11 respectively, and these were in the Bowanassy and Hindry Divisions; in the former the whole of the surplus Rupees 6-8-0 and Rupees 24,203-5-5 out of deficiency have been adjusted in the accounts now submitted, leaving under this head Rupees 8,995-13-6 in the Bowanassy, and Rupees 20,196-2-6 in the Hindry Division, and a surplus of Rupees 7,306-0-11 in the latter Division yet remaining to be adjusted, regarding which the Agent states explanations from the Divisional Engineers have not yet been furnished to him, though he has impressed upon them the urgent importance of the prompt adjustment of the differences in question. He, however, hopes to be in possession of the required particulars before the presentation of the current quarter's accounts.

6. In addition to the unadjusted differences of the stock-taking of 1865, noticed above, the accounts now submitted exhibit a further total deficiency of

	Deficient.			Surplus.		
	RS.	A.	P.	RS.	A.	P.
Hindry Division	30,845	8	8	6,161	8	7
Soonkasala do.	1,001	12	8	18	4	6
Kundar do.	1,604	9	4	292	14	11
Nundial do.	197	12	9	31	8	5
	<u>33,649</u>	<u>11</u>	<u>5</u>	<u>6,504</u>	<u>4</u>	<u>5</u>

Rupees 33,649-11-5 and surplus of Rupees 6,504-4-5 in the Divisions as per margin, regarding which no explanation has yet been received from the Agent, who states that they appertain to the stock-taking of 1866-67. These differences increase the net deficiency

by Rupees 27,145-7-0, so that, including previous discrepancies, the following sums will need adjustment after the requisite explanations shall have been received :—

Deficiencies	Rupees	62,841	11	5
Surplus... ..	„	13,810	5	4

Pending the receipt of the Agent's report, I can offer no opinion regarding the facts thus noticed.

7. An abstract, showing under each main head the value of the articles received and issued during the quarter and the balance of stock on the 30th September 1867, is given below:—

*Proceedings of the Madras Government, Public Works Department,
10th December 1867.*

Description of articles.	RECEIPTS FROM 1ST JULY TO 30TH SEPTEMBER 1867.						Total.	Total of columns 2 and 6.	Issued during the Quarter.	Balance on the 30th September 1867.
	Balance on the 30th June 1867.	Received from England.		Purchased in India.		Manufactured in India.				
		3	4	5	6					
1	2	3	4	5	6			7	8	9
	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.	ES. A. P.
	14,343 13 2	.....	136 1 3	.....	136 1 3	14,479 14 5	587 11 6	13,892 2 11		
Mathematical instruments ...	5,448 0 2	.....	542 11 6	.....	542 11 6	5,990 11 8	516 10 11	5,474 0 9		
Drawing instruments and mate- rials ...	1,20,919 2 1	.....	.....	.....	.....	1,20,919 2 1	4,195 2 2	1,16,723 15 11		
Tools ...	45,829 3 2	.....	.....	.....	.....	45,829 3 2	.....	45,829 3 2		
Machinery ...	1,736 2 1	.....	.....	.....	.....	1,736 2 1	.....	1,736 2 1		
Boats ...	2,34,241 12 7	.....	.....	.....	.....	2,41,493 1 6	2,446 4 0	2,39,046 13 6		
Miscellaneous ...	40,318 6 8	.....	.....	.....	.....	40,318 6 8	.....	40,318 6 8		
Telegraph Stores ...	750 4 4	.....	.....	.....	.....	750 4 4	.....	750 4 4		
Medical Stores... ..										
	4,63,586 12 3	2,635 5 8	5,219 2 9	75 9 3	7,930 1 8	4,71,516 13 11	7,745 12 7	4,63,771 1 4		
Add amount debited to Stores under transfer entries ...	.....	.....	.....	.....	.....	.....	.....	867 11 5		
								4,64,638 12 9		
								28,628 11 5		
Deduct amount credited to do. do.	.....	.....	.....	.....	.....	.....		4,36,010 1 4		

*Proceedings of the Madras Government, Public Works Department,
10th December 1867.*

8. The balance on the 30th september 1867, as shown in this statement, differs from that given in the statement N, in consequence of the non-adjustment of the deficiency and surplus of stores found in the stock-taking of 1865 and 1866-67, noticed in paragraphs 5 and 6.

9. During the quarter the value of stores issued was Rupees 7,745-12-7, and that of articles manufactured and used on works Rupees 1,225-7-1: the two amount to Rupees 8,971-3-8, and stand 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	602	4	0	7	11	3	609	15	3
Construction	5,131	8	9	485	3	9	5,616	12	6
Manufacture of Stores	294	4	1	.....	.....	.....	294	4	1
General plant in use on works	1,406	2	0	653	9	10	2,059	11	10
Stores	.....	.....	.....	75	9	3	75	9	3
Store charges	88	1	9	.....	.....	.....	88	1	9
Stores sold	223	8	0	.....	.....	.....	223	8	0
Revenue Account	.....	.....	.....	3	5	0	3	5	0
	7,745	12	7	1,225	7	1	8,971	3	8

10. The unadjusted balance of the store charges on the 30th June 1867 was

	RS.	A.	P.
* By Cash	4,876	6	4
„ Stores	88	1	9
	4,964	8	1

Rs. 1,19,689-8-3, and the expenditure during the quarter was Rs. 4,964-8-1,* or together Rs. 1,24,654-0-4: of this sum Rupees 8,984-15-11 were adjusted to the debit of the following heads:—

	RS.	A.	P.
General Management	158	5	11
Construction	4,821	2	2
General plant in use on works	3,927	1	2
Manufacture of Stores	76	10	8
Stores lost	1	12	0

Total ... 8,984 15 11

The remainder, Rupees 1,15,669-0-5, which comes to 26·5 per cent. on the

* *Vide* Account Current K. for nine months ending 30th April 1861, 15·
Do. do. for nine months ending 31st Jan. 1865, 18·6.
Do. do. for quarter ending 30th April „ 19·10.
Do. do. do. 31st July „ 23·
Do. do. do. 31st Oct. „ 20·
Do. do. do. 31st Jan. 1866, 20·
Do. do. do. 30th April „ 21·
Do. do. do. 31st July „ 21·
Do. do. do. 31st Oct. „ 23·
Do. do. do. 31st Jan. 1867, 24·
Do. do. for two months ending 31st March „ 25·05.
Do. do. for quarter ending 30th June „ 25·82.

Per cent. value of the stock of stores in hand on the 30th September 1867, will be adjusted in due course. It will be noticed that the per-centage of store charges has been steadily increasing,* and though this is no doubt in part due to the comparatively small value of the transactions, yet it is a circumstance which should receive the Agent's careful consideration, with a view to the prevention of all charges that cannot be shown to be really necessary.

*Proceedings of the Madras Government, Public Works Department,
10th December 1867.*

11. I have called the Agent's attention to certain stores which appear to have been much longer in transit than could have been necessary, with a view to their early adjustment, should any of them have been lost. No stores should remain under this head in the accounts for more than two or three months at most.

No 215. ORDER THEREON, 10th December 1867, No. 3,847.

IRRIGATION, No. 10.

The Government pass the Account Current of the Madras Irrigation and Canal Company's Stores for the Quarter ended 30th September 1867.

(True Extract.)

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

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

Exd. S. T. Augustin.

Consulting Engineer's Office
Irrigation Canal Company
Madras, 26th Nov/67.

N^o 112.

From,

Captain, J. Mullins, R.E.

Consulting for I.C.C.

To,

The Secretary to Government
Department of Pub. Works.

Sir,

I have the honor to submit for the sanction of Government the accompanying Account Current of the Madras Irrigation and Canal Company's Stores, for the quarter ending 30th September 1867. —

2. During the quarter, the value of stores received from England and brought to account was Rupees 2635-5-8, the cost of those purchased in India was Rupees 5219-2-9, and the value of articles manufactured in the Company's workshops was Rupees 75-9-3, and the amount adjusted to the debit of Stores under transfer

Rs and P
Invoice price — 2557-12-8
Sundry charges in India — 77-9-0
2635-5-8

* Item — Rs. 159-15-0
— 69-8-1
— 70-8-2
— 587-12-2
867-11-5
entries was Rupees 867-11-5, amounting in the aggregate to Rupees 3797-13-1; which, added to the balance of stock on the 30th June 1867, viz: Rupees 4,63,536-12-3, makes the total value of the stores Rupees

Ruppes 4,72,324-9-4; deducting from this sum the issues during the quarter, which amount to Ruppes 7,745-12-7, and also Ruppes 28,623-11-5 adjusted to the credit of stores under transfer entries, the stock on hand on the 30th September 1867 was Ruppes 4,36,010-1-4.

Item	Rs. 13/20/6
150	150
110-13-5	110-13-5
13,623-11-5	13,623-11-5
155-1-4	155-1-4
28,623-11-5	28,623-11-5

3. The supplies from England were procured, and the purchases and manufactures in India were made, on Indents duly sanctioned by this office. Ruppes 832-14-10 out of the amount to the debit, and Ruppes 28,623-11-5 the amount to the credit of Stores, under transfer entries, show the adjustments of the deficiencies found in the stock taking of the Bowanassy Division in 1865, and of the Nagaboor, Bowanassy, Bellary, and Nellore Divisions in 1866/67. Vide the orders of Government marginally quoted. The difference between the former sum and the total amount to the debit of Stores consists of two items, viz.

S.O. No. 2502-15	2744-6-5
13	13
3074-4	3074-4

Ruppes 4-12-7 adjusted in rectification of error in the previous Account, and Ruppes 25 transferred to Stores from the General Plant Account, being the value of 200 lbs of zinc removed from steel jumpers and added to stores in stock.

4. In the Stock taking list of 1866/67 of the Bowanassy Division, a deficiency of timber Ruppes

1100-15- was shown, regarding which in para. 3 of the Government Order, No. 2030 of the 13th September 1867, further inquiry was ordered to be made, but by the Agent's letter, giving cover to the accounts now submitted, it appears that this sum was charged to works in the accounts of the quarter ended 31st March 1867, and that through some mistake or oversight it was not removed from the Divisional Stock Account and was thus reported to be deficient.

5. The unadjusted deficiency and surplus of the stock taking of 1865, which remained in the previous Accounts, were Ruppes 53,395-5-5 and Ruppes 7,312-2-11 respectively, and these were in the Bowanassy and Hindry Divisions; in the former the whole of the surplus Ruppes 6-8- and Ruppes 24,203-5-5 out of deficiency have been adjusted in the accounts now submitted, leaving under this head Ruppes 8,995-13-6 in the Bowanassy and Ruppes 20,196-2-6 in the Hindry Division, and a surplus of Ruppes 7,306-11-11 in the latter Division yet remaining to be adjusted, regarding which the Agent states explanations from the Divisional Engineers have not yet been furnished to him, though he has impressed upon them the urgent importance of the prompt adjustment.

adjustment of the differences in question. The Com-
 mander hopes to be in possession of the required
 particulars before the presentation of the current
 quarterly accounts.

6. In addition to the unadjusted differences
 of the stock taking of 1865 noticed above, the
 accounts now submitted exhibit a ^{further} total defi-
 ciency of Rupees 33,649-11-5 and surplus
 of Rupees 6,504-4-5 in the divisions
 as per margin, regarding which no
 explanation has yet been received from
 the Agent, who states that they appertain to the
 stock taking of 1866/67. These differences in-
 crease the net deficiency by Rupees 27,145-7-11,
 so that including previous discrepancies, the
 following sums will need adjustment after
 the requisite explanations shall have been
 received.

Deficiency Rs. 62,841-11-5
 Surplus " 13,810-5-4

Pending the receipt of the Agent's report, I can
 offer no opinion regarding the facts thus noticed.

7. An Abstract showing under each main
 head the value of the articles received and issued
 during the quarter, and the balance of stock on
 the 30th September 1867 is given below.

Description

Receipts from 1 July to 30 Sept 1867

Description of articles.	Balance on the 30 th June 1867.	Receipts from 1 July to 30 Sept 1867.			Total of closed Balance on the 30 th Sept 1867.
		From Stores.	From other sources.	From other sources.	
Mathematical instruments.	14,343-13-2	"	136-1-3	14,479-14-5	13,892-2-11
Drawing instruments and materials.	5448-7-2	"	542-11-6	5990-11-8	5174-7-9
Tools.	120919-2-1	"	"	120919-2-1	116723-15-11
Machinery.	45829-3-2	"	"	45829-3-2	45829-3-2
Boats.	1736-2-1	"	"	1736-2-1	1736-2-1
Appellations.	234241-12-7	2635-5-8	4510-6	75-9-3	234241-12-7
Telegraph wires.	40318-6-8	"	"	"	40318-6-8
Special stores.	750-4-4	"	"	"	750-4-4
Amount debited to Stores under Transfer to this	463586-12-3	2635-5-8	5219-2-9	75-9-3	463586-12-3
Amount credited for do. do.					
Amount debited to Stores under Transfer to this					
Amount credited for do. do.					

The
 51
 8

8. The balance on the 30th September 1867, as shown in this Statement, differs from that given in the Statement N in consequence of the non-adjustment of the deficiency and surplus of Stores found in the Stocktaking of 1865 and 1866/67 noticed in paras. 5 and 6.—

9. During the quarter the value of Stores issued was Rupees 7,745-12-7 and that of articles manufactured and used on works Rupees 1,225-7-1; the two amount to Rupees 8,971-3-8, and stand debited to the following heads.—

	Stores issued from the Stock.	Manufactured articles used on works.	Total.
General Management	602 4 "	7 11 3	609 15 3
Construction	5,131 8 9	485 3 9	5,616 12 6
Manufacture of Stores	294 4 1	" "	294 4 1
General Plant in use on works	1,406 2 "	653 9 10	2,059 11 10
Stores	" " "	75 9 3	75 9 3
Store charges	88 1 9	" "	88 1 9
Stores sold	223 8 "	" "	223 8 "
Revenue Account.	" " "	3 5 "	3 5 "
	7,745 12 7	1,225 7 1	8,971 3 8

10. The unadjusted balance of the Store charges on the 30th June 1867 was Rupees 11,963-8-3, and the expenditure during the quarter was Rupees 4,964-8-1, or together Rupees 124,654--4: of this sum Rupees 8,984-15-11 were adjusted to the debit

By Cash — 4,976-6-4
Stores — 38-1-9
4,964-8-1

of the following heads.—

General Management	158-5-11
Construction	4,821-2-2
General Plant in use on works	3,927-1-2
Manufacture of Stores	76-10-8
Stores lost	1-12--
Total	8,984-15-11

The remainder, Rupees 11,566-9-5, which comes to 26.5 per cent on the value of the Stock of Stores in hand on the 30th September 1867, will be adjusted in due course.— It will be no-

Vide A/C K for 9 months ending 30 April 1864 — 15.
 " " 9 do 31 Jan'y 1865 — 18.6
 " " Quarter ending 30 April — 19.10
 " " do 31 July — 23.
 " " do 31 Oct — 20.
 " " do 31 Jan'y 1866 — 20.
 " " do 30 April — 21.
 " " do 31 July — 21.
 " " do 31 Oct — 23.
 " " do 31 Jan'y 1867 — 24.
 " " 2 months ending 31 March — 25.05
 " " Quarter ending 30 June — 25.82

— tices that the percentage of Store charges has been steadily increasing and though this is no doubt in part due to the comparatively small value

of the transactions, yet it is a circumstance which should receive the Agents' careful consideration, with a view to the prevention of all charges that cannot be shown to be really necessary.—

11. I have called the Agents' attention to ^{percentage} Stores, which appear to have been much longer in Transit than could have been necessary, with a view to their early adjustment should any of them

them have been lost. No Stores should remain under this head in the accounts for more than two or three months at most.

I have the honor to be,
Sir,
Your most obedient servant,
Wm Lindley Captain R.E.
Consulting Engineer for S.C. Company.

Dec 21/67
e. 308 Nov 16/67
D. M. B.

Submits for the sanction
of Govt. the accompanying
Account Statement of the
M. & C. Co. Stores for the
Quarter ending 30th Sept 1867.
e. 3847 - 10 m Dec 1/67

Recd 26th 3 Nov 1867
Recd 28th 3 Nov 1867
Recd 28th 3 Nov 1867

Recd 26th 3 Nov 1867
Recd 28th 3 Nov 1867
Recd 28th 3 Nov 1867
Recd 28th 3 Nov 1867
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Recd 28th 3 Nov 1867
Recd 28th 3 Nov 1867
Recd 28th 3 Nov 1867
Recd 28th 3 Nov 1867

Copy in a letter to England
of 10th Dec 1867 1867.

Public Works Department.

e. 3847

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 10th Dec 1867

Read the following

From The Consulting Engineer for
S.C. Company } (Here enter No. 112 dated 26th Nov 1867)

The Government
pass the Account An-
nual of the Madras
Irrigation and Canal
Company's Stores for
the Quarter ended 30th
September 1867.

To The Consulting Engineer
Manager. I enclose an exhibit
Do.

Dec 11/67

Cap

11. Copy in a letter to England
of 10th December 1867 No. 54.

214-215-
5/22/15-

Sub. Works 1867 Depart

Pro: of Govt for December

No 3847

Pro: of the Madras Govt
of 10th December 1867

Passing the Account
current of the Madras Irrig-
igation and Canal Company's
Stores for the quarter ending
30th September 1867.

No 214-215

2. 30th Nov 1867 A. 5th Dec