

(1) Number of pages _____

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MADRAS RECORD OFFICE.**Government of Madras.***Public Works* **DEPARTMENT.**

G.O. No. 271	Press
525-526	~~Mis.~~
Dated 27-1-	1868.

Not to be folded or roughly handled*67*

No. 525. Read the following Endorsement of the Consulting Engineer for Irrigation and Canal Company, dated Madras, 10th January 1868, No. 127 :—

Read the following letter from the Agent and Manager, Madras Irrigation and Canal Company, to the Consulting Engineer for Irrigation and Canal Company, dated Madras, 4th January 1868, No. 407.

1. I think it necessary to make a few remarks with reference to the observations contained in paragraph 10 of your report to the Government upon the Store Accounts, for the quarter ending 30th September 1867.

2. In that paragraph you draw attention to the fact that the "per-centage" of store charges has been steadily increasing from 1st August 1863 to the period to which these accounts refer, and as you omit to explain that that increase of per-centage is due not to any increase of the charges which go to make up the per-centage, but to the enormous decrease in the value of the stock of stores upon which the per-centage is calculated, any person not well posted up in these matters would infer that the state of things, to which you draw attention, is an improper one, due in fact to an unhealthy condition of the store management.

3. I on the contrary assert, and I do so fearlessly, that the fact which you place in so prominent a light, so far from being matter for unfavorable remark, affords the best possible proof that we have arrived at a more correct state of things, and that the existing store management is sound and healthy.

4. Let us look at the present value of the balance of stores in comparison with the value of the balance in January 1865. At the latter date the balance was Rs. 5,70,877, while in September 1867 it was Rs. 4,36,010, showing in the thirty-two months a decrease in the value of the stores in stock of nearly Rupees 1,35,000; and how has this result been arrived at? The period in which (as you show) the *per-centage* of store charges was at the lowest was characterised, it is to be feared, by much recklessness and improvidence in the purchase of stores, a large proportion of the articles then put into stock being either wholly useless, or very much in excess of the requirements of the works, and the purchases were uniformly very much in excess of the issues.

5. Under existing management, every effort has been made to reduce the item of stores purchased to a minimum, by utilizing the existing stock, and by making it a practice to purchase (from hand to mouth) *only* such things as were actually essential, and with so much success that the issues and credits from January 1865 to September 1867, have been nearly Rupees 1,35,000 in excess of the purchases in the same period.

6. The subjoined table will show how the value of the stock of stores in hand has, quarter by quarter, been reduced, and the per-centage correspondingly increased.

*Proceedings of the Madras Government, Public Works Department,
27th January 1868.*

	Balance of Stores.	Balance of Store charges.	Per-centage.
January 1865	5,70,877		
April "	5,27,439	1,06,723	18.519
July "	5,25,625	1,00,781	19.107
October "	5,19,541	1,06,486	20.25
January 1866	5,11,978	1,07,484	20.63
April "	4,98,915	1,04,685	20.446
July "	4,75,593	1,04,964	21.038
October "	4,78,722	1,03,179	21.69
January 1867	4,75,289	1,11,478	23.286
March "	4,67,251	1,15,942	24.394
June "	4,63,586	1,17,051	25.05
September "	4,36,010	1,19,689	25.811
		1,15,669	26.529

7. It will be seen here that there has been a steady decrease in the value of the balance of stores, until, as I have before pointed out, the amount for September 1867 is nearly Rupees 1,35,000 less than the amount for January 1865.

8. This reduction, however, is necessarily not attended by a corresponding reduction in the store charges. The machinery for custody and distribution remains nearly the same, whether the balance be valued at six lacs, or at four lacs; and, as a fact, the charges, with a few exceptions, are the same in both cases. It follows, therefore, that if you have a nearly fixed sum to distribute over four lacs, which was formerly appropriated over six lacs, the *per-centage* in the former case will be proportionately greater than in the latter.

9. Keeping in mind then the fact of the enormous diminution in the value of the stores, the increase in the *per-centage* of store charges, so far from being a matter for censure and unpleasant remark, is, I assert, an unflinching indication that the Company's store business is now conducted with care, economy, faithfulness, and sound judgment.

10. I will quote a few more figures for the purpose of illustrating the position in which the business of the stores now stands, as compared with that which it formerly occupied.

11. Additions were made to the stock of stores from the several sources as under:—

For three quarters ending 30th April 1864.

	RS.
Received from England	49,250
Purchased in India	1,00,471
Manufactured in India	39,641
Total...	1,89,362

For three quarters ending 31st January 1865.

	RS.
Received from England	97,048
Purchased in India	73,754
Manufactured in India	30,681
Total...	2,01,483

*Proceedings of the Madras Government, Public Works Department,
27th January 1868.*

12. The foregoing figures refer to the period of the former management, which you compare with the existing state of things unfavorably to the latter.

13. The expenditure under the same heads for the subsequent periods, stands as under:—

For one quarter ending 30th April 1865.

	RS.
Purchased in India	10,226
Manufactured in India	16,706
Total...	26,932

These sums include payments due on account of arrangements and engagements entered into in the previous quarter.

For one quarter ending 31st July 1865.

	RS.
Purchased in India	8,225
Manufactured in India	1,685
Total...	9,910

For one quarter ending 31st October 1865.

	RS.
Received from England	3,682
Purchased in India	2,858
Manufactured in India	3,043
Total...	9,583

For one quarter ending 31st January 1866.

	RS.
Purchased in India	737
Manufactured in India	3,636
Total...	4,373

For one quarter ending 30th April 1866.

	RS.
Purchased in India	399
Manufactured in India	888
Total...	1,287

For one quarter ending 31st July 1866.

	RS.
Purchased in India	2,741
Manufactured in India	820
Total...	3,561

For one quarter ending 31st October 1866.

	RS.
Purchased in India Rupees 5,410, of which no less than Rupees 5,027 was disbursed in the divisions.	
For one quarter ending 31st January 1867.	

	RS.
Purchased in India	420
For two months ending 31st March 1867.	
Purchased in India	1,475
For one quarter ending 30th June 1867.	
Purchased in India	2,494
Manufactured in India	296
Total...	2,790

For one quarter ending 30th September 1867.

	RS.
Received from England	2,635
Purchased in India	5,219
Manufactured in India	75
Total...	7,929

14. Upon the question of the comparative value of the stores, received from England in the two periods, I will not insist, but I will point out that, under existing management, the purchases in India (including old engagements), for *thirty-two* months, have been only Rupees 41,204; while the purchases for the nine months immediately preceding were Rupees 73,754, and for *eighteen* months no less than Rupees 1,74,225. Had the purchases in the *thirty-two* months (January 1865 to September 1867) been in the ratio of the previous *eighteen* months, the sum expended in the former period instead of being 41,000 would have been over Rupees 3,00,000.

15. Again the cost of stores manufactured in India in *thirty-two* months (January 1865 to September 1867) was Rupees 27,049, but if we exclude from this the engagements entered into under the previous régime, say Rupees 16,000, only Rupees 11,000 is left; while in the previous *eighteen* months, the cost of articles manufactured was no less than Rupees 70,322, and had the expenditure in the *thirty-two* months been in the same proportion, the amount disbursed instead of being Rupees 11,000 would have been over Rupees 1,25,000, or nearly twelve times the actual expenditure.

16. It may, however, be pleaded that the purchases made in the latter period sufficed for the wants of the Company, that during a part of the time the works were stopped, and that any purchase beyond this would have been in culpable disregard of the interests of the Company; and I am willing to admit this, but the same rule is applicable also to the former period, and what is the fact? The purchases made prior to January 1865, are those which have added so largely to our stock of stores. Articles in numerous instances, which we know never can be used, and which will some day probably be sold at an enormous sacrifice, unless they previously become so much deteriorated as to be useless to any one.

17. That this is so is proved by the fact that the balance of stores was increased in amount in those *eighteen* months by nearly Rupees 2,00,000.* Contrast this with the *decrease* in amount in the succeeding *thirty-two* months of Rupees 1,35,000.

18. Another consideration of some importance is the proportion which the issue of stores bears to the Indian purchases.

In the nine months ending April 1864, the Indian purchases amounted to Rupees 1,00,471, and the issues in the same period were Rupees 1,22,493, or 21.9 per cent. in excess of the purchases.

In the nine months ending January 1865, the Indian purchases amounted to Rupees 73,754, and the issues in the same period to Rupees 85,875, or 16.4 per cent. in excess of the purchases.

In the nine months ending October 1865, the first period of the new régime, the Indian purchases amounted to Rupees 21,309, and the issues to Rupees 95,672, or 349 per cent. in excess of the purchases.

19. It is not necessary that I should pursue this comparison.

20. I refer to these facts which speak for themselves, not with any view to expose past mis-management, which I for one would be glad to bury in oblivion, but for the purpose of showing that any comparison between the old and the new régime; and your remarks certainly invite such a comparison must be immeasurably in favor of the latter.

21. There is one fact of some importance, which I omitted to refer to in its proper place, but which must not be lost sight of, and that is that the store charges account of the later period has been saddled with, and increased by items to a very considerable amount which properly appertained to an earlier period. For instance, subsequently to January 1865, outstanding and neglected claims for the carriage of stores in 1863 and 1864 were examined and adjusted, and the amounts added to the store charges. Other adjustments, also, which I need not particularly detail have operated in the same direction, all going to swell the amount of store charges.

22. Every effort has been and will be made to keep down unnecessary and improper charges, and to administer the Company's affairs with economy, and I have adduced the foregoing facts and figures with a view to show that in the management of the stores, as in all other branches of the business, the Company's welfare is made the only consideration.

23. I think I have shown that the increase in the per-centage of store charges, which your remark implies, may be due to the want of "careful consideration" and to "the introduction of charges which cannot be shown to be necessary," is on the contrary a most satisfactory proof that this branch of the Company's business is administered with a degree of judgment, economy, and faithfulness which, it is to be apprehended from the figures, was wholly wanting to it formerly.

1. Submitted for the information of Government, with reference to their Order of the 10th December last, No. 3,847.

2. The 21st paragraph of the Agent's letter shows that charges, properly debitable to stores in Stock prior to 1865, were not adjusted at the time, and have, by their subsequent adjustment, apparently increased the charges of the subsequent period.

3. The remarks on store charges contained in paragraph 11 of the letter from this Office, printed in the Proceedings of the Madras Government above referred to, were intended to call attention to the fact of the progressive increase of store charges, in order that this fact might receive consideration.

4. It is not necessary to question the general excellence of the present management of the Company's Store Department, while, at the same time, it is not impossible that improvements, called for and effected in the reduction of the value of stores, may be needed, and be with advantage extended to the lesser, though still important expenditure on the management of these stores. The subjoined Statement gives perhaps some indication of the direction in which store charges might possibly be capable of reduction. Column 6 shows that more than one-sixth of the expenditure for carriage of stores has been in a direction in which few, if any, stores should be carted. Also, the amount of the quarterly expenditure for custody and management varies very considerably, and it might be practicable to make it, as a rule, approximate more nearly to the lower amounts.

Proceedings of the Madras Government, Public Works Department,
27th January 1868

Periods.	VALUE EXCLUSIVE OF TRANSFER ENTRIES.			STORE CHARGES DIVIDED INTO				TRANSFER ENTRIES.		
	Receipts.		Issues.	Store charges.		Carriage.		Custody and management.	Receipts.	Issues.
	2		3	4		Carriage.				
	2		3	4		Local and up.	Down.	7	8	9
1	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Quarter ended 31st July 1865.	10,914 12 5	12,698 9 11	8,713 3 11	6,660 2 4	1,745 1 6	13,418 2 5	{		{	30 8 2
Do. 31st Oct. "	9,589 4 10	15,664 12 11	13,110 2 4		486 1 7	5,974 3 11		41 3 4		
Do. 31st Jan. 1866.	4,373 12 8	11,937 4 6	7,191 9 7	731 4 1	363 2 10	4,651 9 6	25,599 1 9	35,393 1 4	20 10 3	
Do. 30th April "	1,672 14 10	4,941 12 5	5,586 8 1	571 11 9	358 7 10	3,090 2 0	2,069 5 7	6,400 4 10		
Do. 31st July "	3,561 13 5	22,553 3 11	3,962 15 10	514 6 0	88 13 9	3,117 4 7	10,204 1 3	47 1 2		
Do. 31st Oct. "	5,410 13 3	12,438 10 7	9,219 8 4	6,013 6 0	111 8 3	3,016 6 1	121 2 7	775 0 0		
Do. 31st Jan. 1867.	420 8 0	3,159 15 2	5,017 6 1	1,859 7 9	15 7 1	1,885 11 10	180 8 2	2,832 12 5		
Two months ended 31st March "	1,475 10 9	6,861 0 6	2,781 12 6	880 9 7	158 4 5	2,386 7 7	33 0 11			
Quarter ended 30th June "	2,790 12 2	6,488 12 5	4,309 15 2	1,785 3 2	351 7 9	3,131 4 5	867 11 5	28,628 11 5		
Do. 20th Sept. "	7,930 1 8	7,745 12 7	4,964 8 1	1,481 11 11	3,658 7 0	40,701 4 4	59,116 3 0	74,136 10 7		
Total ...	48,140 8 0	1,04,549 14 11	64,857 9 11	20,497 14 7						

Proceedings of the Madras Government, Public Works Department,
27th January 1863.

It has not been forgotten that perhaps a good deal of expenditure under this head is due to past mis-management, and to the necessity thence arising for repeated examinations, re-arrangement, and re-distribution of stores; but this Office can deal only with general results, and point out the inferences which are deducible therefrom.

(Signed) J. MULLINS, Captain, R. E.,
Cons. Engr. for I. and C. Company.

No. 526.

ORDER THEREON, 27th January 1868, No. 271.

IRRIGATION, No. 31.

Ordered to be recorded.

(True Extract.)

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

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

Exd. F. R. Bantleman.

N^o 407

Madras Irrigation Canal Co.

Madras 1st January 1868.

From

The Agent and Manager

Madras Irrigation Canal Co.

To

The Consulting Engineer

Madras Irrigation Canal Co.

Sir,

I think it necessary to make a few remarks with reference to the observations contained in para 10 of your Report to the Government upon the Store Accounts for the Quarter ending 30th September 1867.

In that para you draw attention to the fact that the "percentage" of Store Charges has been steadily increasing from 1st August 1863 to the period to which these accounts refer, and as you omit to explain that that increase of percentage is due not to any increase of the charges which go to make up the percentage but to the enormous decrease in the value of the stock of stores upon which the percentage is calculated, any person not well posted up in these matters would infer that the state of things to which you draw attention is an improper one, due in fact to an unhealthy condition

management

management

dition of the Store Management.

You the contrary assert - and I do so fearfully - that the fact which you place in so prominent a light, so far from being matter for unfavourable remark, affords the best possible proof that we have arrived at a more correct state of things and that the existing Store Management is sound and healthy.

Let us look at the present value of the Balance of Stores in comparison with the value of the Balance in January 1865. At the latter date the Balance was Rupees 570877 while in September 1867 it was Rupees 436010, showing in the 32 months a decrease in the value of the Stores in stock of nearly Rupees 135000 - and how has this result been arrived at? The percentage of Store Charges was at the lowest was Characterised it is to be feared by much recklessness and improvidence in the purchase of Stores - a large proportion of the articles then put into stock being either wholly useless or very much in excess of the requirements of the works - and the purchases were uniformly very much in excess of the issues.

Under existing management every effort has been made to reduce the item of Stores purchased to a minimum - by utilising the existing

ing stock and by making it a practice to purchase from hand to mouth only such things as were actually essential - and with so much success that the issues and credits from January 1865 to September 1867 have been nearly Rupees 135000 in excess of the purchases in the same period.

The subjoined table will show how the value of the Stock of Stores in hand has, quarter by quarter, been reduced and the percentage correspondingly increased.

	Balance of Stores.	Balance of Store Charges	Percentage
January 1865	570877	106723	18.519
April	527439	100781	19.007
July	525625	106486	20.25
October	519541	107484	20.63
January 1866	511978	104685	20.446
April	498915	104964	21.038
July	475593	103179	21.69
October	478722	111478	23.286
January 1867	475289	115942	24.394
March	467251	117051	25.05
June	463586	119689	25.811
September	436010	115669	26.529

It will be seen here that there has been a steady decrease in the value of the Balance of Stores, until, as I have before pointed out the Amount for September 1867 is nearly

Rupees

Rupees 135000 less than the amount for January 1865.

This reduction however is necessarily not attended by a corresponding reduction in the Store Charges. The machinery for custody and distribution remains nearly the same notwithstanding the Balance be valued at 5 does or 4 does and as a fact the Charges, with a few exceptions are the same in both cases. It follows therefore that if you have a nearly fixed sum to distribute over 5 does which was formerly appropriated over 4 does the percentage in the former case will be proportionately greater than in the latter.

Keeping in mind then the fact of the enormous diminution in the value of the Stores the increase in the percentage of Store Charges is so far from being a matter for censure and unpleasant remark is to assert an unflinching indication that the Company's Store business is now conducted with care, economy, faithfulness and sound judgment.

I will quote a few more figures for the purpose of illustrating the position in which the business of the Stores now stands as compared with that which it formerly occupied.

Additions were made to the Stock

f

77
of Stores from the several sources as under.
For 3 Quarters ending 30th April 1864
Received from England Rs 49250
Purchased in India " 120471
Manufactured in " 39641
Total Rs 189362

For 3 Quarters ending 31st January 1865.
Received from England Rs 97048
Purchased in India " 73754
Manufactured " 30681
Total Rs 201483

The foregoing figures refer to the period of the former management which you compare with the existing state of things unfavourably to the latter.

The expenditure under the same heads for the subsequent periods stands as under -

For one quarter ending 30th April 1865.
Purchased in India Rs 10226
Manufactured " 16706
Total Rs 26932

For one quarter ending 31st July 1865.
Purchased in India Rs 8225
Manufactured " 1685
Total Rs 9910

For one quarter ending 31st October 1865.
Received from England Rs 3682
Purchased in India " 2858
Manufactured " 3043
Total Rs 9583

These sums include payments due on account of arrangements and engagements entered into in the previous quarter.

For

management

For one Quarter ending 31st January 1866.

Purchased in India Rs 737

Manufactured " 3636

Total Rs 4373

For one Quarter ending 30th April 1866.

Purchased in India Rs 399

Manufactured " 888

Total Rs 1287

For one Quarter ending 31st July 1866.

Purchased in India Rs 2741

Manufactured " 820

Total Rs 3561

For one Quarter ending 31st October 1866

Purchased in India Rs 5410 of which
not less than Rupees 5027 was disbursed
in the Divisions

For one Quarter ending 31st January 1867

Purchased in India Rs 420

For two months ending 31st March 1867

Purchased in India Rs 1475

For one Quarter ending 30th June 1867

Purchased in India Rs 2494

Manufactured " 296

Total Rs 2790

For one Quarter ending 30th September 1867

Received from England Rs 2635

Purchased in India 5219

Manufactured " 75

Total Rs 7929

Upon the question of the comparative value
of the stores received from England in the two
periods I will not insist, but I will point
out that under existing management (in-
cluding old engagements) for 32 months have
been only Rupees 41204 while the purchases
for the 9 months immediately preceding were
Rupees 73754 and for 18 months no less than
Rupees 174225. Had the purchases in the 32
months (January 1865 to September 1867) been
in the ratio of the previous 18 months the
sum expended in the former period instead
of being 41000 would have been over Rs 300000.

Again the cost of Stores manufactured
in India in 32 months (January 1865 to
September 1867) was Rs 27049 but if we ex-
clude from this the engagements entered into
under the previous regime say Rs 16000 only
Rs 11000 is left, while in the previous 18 months
the cost of Articles manufactured was no
less than Rs 70322, and had the expenditure
in the 32 months been in the same proportion
the amount disbursed instead of being
Rs 11000 would have been over Rs 125000 or
nearly 12 times the actual expenditure.

It may however be pleaded that the
purchases made in the latter period sufficed
for the wants of the Company; that during
a part of the time the works were stopped and
important expenditure on the

and that any purchase beyond this would have been in culpable disregard of the interests of the Company and I am willing to admit this, but the same rule is applicable also to the former period and what is the fact? The purchases made prior to January 1865 it is which have added so largely to our stock of Stores - Articles are numerous instances which we know never can be used and which will, I am afraid, probably be sold at an enormous sacrifice unless they previously become so much deteriorated as to be useless to any one.

That this is so is proved by the fact that the Balance of Stores was increased in amount in those 18 months by nearly Rs. 20,000. Contrast this with the decrease in amount in the succeeding 32 months of Rupees 135,000.

Another consideration of some importance is the proportion which the value of Stores bears to the Indian purchases.

In the nine months ending April 1864 the Indian purchases amounted to Rupees 100,471 and the issues in the same period were Rs. 122,493 or 21.9 per cent in excess of the purchases.

In the nine months ending January 1865 the Indian purchases amounted to Rupees 73,754 and the issues in the same period

* Balance 1st Augt/63 Rs. 388,000
Balance 1st July/65 - 571,000
Increase Rs. - 183,000

period to Rupees 85,875 or 16.4 per cent in excess of the purchases.

In the nine months ending October 1865 the first period of the new regime the Indian purchases amounted to Rupees 21,309 and the issues to Rs. 95,672 or 349 per cent in excess of the purchases.

It is not necessary that I should pursue this comparison.

I refer to these facts which speak for themselves not with any view to expose facts of mismanagement which I for one would be glad to bury in oblivion, but for the purpose of showing that any comparison between the old and the new regime and your remarks certainly invite such a comparison - must be immeasurably in favour of the latter.

There is one fact of some importance which I omitted to refer to in its proper place but which must not be lost sight of and that is that the Store charges account of the late period has been saddled on the and increased by items to a very considerable amount which properly appertained to earlier periods. For instance subsequently to January 1865 outstanding and neglected claims for the carriage of Stores in 1863 and 1864 were examined and adjusted and the amount

grant expenditure on the management

amounts added to the Store Charges. Other ad-
-justments also which I need not particularly
-detail have operated in the same direction,
all going to swell the Amount of Store Charges.

Every effort has been and will be
made to keep down unnecessary and impro-
-per charges and to administer the Company's
affairs with economy, and I have adduced
the foregoing facts and figures with a view
to show that in the management of the
Stores, as in all other branches of the business,
the Company's welfare is made the only con-
-sideration.

I think I have shown that the in-
-crease in the percentage of Store Charges,
which your remark implies may be due to
the want of careful consideration and to the
introduction of charges which cannot be shown
to be necessary, is on the contrary a most satis-
-factory proof that this branch of the Compa-
-ny's business is administered with a degree
of judgment, economy and faithfulness
which it is to be apprehended from the
figures was wholly wanting to it formerly.

I have the honor to be

Sr.

Yours most Obedt Servt

Chas. Leary
Chief Accountant

Agent and Manager

To Govt. No. 127 of 10 Jan'y 1867

No. 1

1868

From The Agent to the S. & C. C.
The Com. to the S. & C. C.

Dated 1 } Jan'y 1868.
Revised 6 }

Offers certain remarks
with reference to the obser-
-vations contained in para-
-graph 10 of the Com. to the
Report to Government
upon the Store acc
for the Quarter ending
30 Sept/67.

5. 8. 5. 14. Jan'y 1868. L. 125.

Endorsement to a letter N^o 407 of the 1st instant from the Agent and Manager Madras Irrigation and Canal Company.

Submitted for the information of Government with reference to their Order of the 10th December last N^o 3017.

2. The 2nd paragraph of the Agent's letter shews that charges, properly debitable to Stores in stock prior to 1865, were not adjusted at the time, and have by their subsequent adjustment apparently increased the charges of the subsequent period.

3. The remarks on Store charges contained in para: 11 of the letter from this office, printed in the Proceedings of the Madras Government above referred to were intended to call attention to the fact of the progressive increase of Store charges, in order that this fact might receive consideration.

It is not necessary to question the general excellence of the present management of the Company's Store Department, while at the same time it is not impossible that improvements, called for and effected in the reduction of the value of Stores, may be needed, and be with advantage extended to the lesser, although still important expenditure on the management

management of these Stores. - The subjoined Statement gives perhaps some indication of the direction in which Store charges might possibly be capable of reduction. - Column 6 shews that ^{more than} ~~less than~~ one sixth of the expenditure for Carriage of Stores has been in a direction in which few, if any, stores should be carted. - Also the amount of the quarterly expenditure for Custody and management varies very considerably and it might be practicable to make it, as a rule, approximate more nearly to the lower amounts. -

Periods.	Value exclusive of Transfer entries.		Receipts Issues		Store charges		Carriage Local & Up Down		Custody & Management		Transfer entries		Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12	
Quarter ended 31 July/65	10914	12512	6989	11	8713	3	11						
Do 31 Oct/65	9589	41015	66412	11	13110	2	4	6602	1745	1613	1825		3082
Do 31 Jan/66	4373	12811	9574	6	7191	9	7	7314	1436	1759	7434		89
Do 30 April/66	1672	1410	4941	12	5586	8	1	5711	9363	2104	6519	6255	9314
Do 31 July/66	3561	13522	5333	3	3962	15	10	5146	3587	1030	902	2069	5764
Do 31 Oct/66	5410	13312	43810	7	9219	8	4	6013	6	3813	9311	7102	413
Do 31 Jan/67	420	8	3199	15	2	5017	6	1	1859	79	111	8330	4661
2 months ended 31 March/67	1475	109	6861	6	2781	12	6	880	97	1571	1885	110	180
Quarter ended 30 June/67	2790	122	6488	12	5	4309	15	2	1785	32	138	4523	8677
Do 30 Sept/67	7930	18	7745	12	7	1064	8	1	1481	11	11	3517	9313

43140 8 - 104549 14 11 64287 9 11 20197 14 7 3658 7 - 40701 4 439116 3 - 74136107

It has not been forgotten that perhaps a good deal of expenditure under this head is due to past mismanagement, and to the necessity thence arising for repeated examinations, and re-arrangement

and redistribution of Stores, but this Office can deal only with general results, and point out the inferences which are deducible therefrom. - 124

Cons Engg's Office,
S. & Canal Company,
Madras, 10th January 1868.

Volundrullins Captain, R.E.
Cons Engg's S. & C. Company

To The Secretary to Government
R.P. Works. -

M. B. B. -

23 Feb 1868
J. H. Brown
J. H. Brown

The Jan. Exp. 1868
The Secretary to the
Committee

Dated 10
1868. H. J. Brown 1868

Q. 1

On 27th Jan 1868
I received the information
of the receipt of the
3847 of the 10 (December) last
letter from the agent Mr. H. J.
offering certain remarks on
the 10 of the Jan. Committee
which recorded thereon the
27th Jan 1868

271 Recorded -

W. H. N. 1868

825 4 526

1578 Jan 1868 - Q. 17