

(1) Number of pages 11

(2) Date of repair 8-5-13

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 78	Press ~~Mis.~~
150-51	
Dated 9 1	1868.

Not to be folded or roughly handled

[Signature]

No. 150. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Department Public Works, dated Madras, 18th December 1867, No. 122 —

1 Cash Account Current C, Capital Account
1 Do do C, Loan do
1 Appendix to C, Capital do
1 Do C, Loan do.
1 Statement P.

1. I have the honor to submit, for the sanction of Government, the accompanying Cash Accounts Current for the quarter ending 30th September 1867.

2. These accounts are now, for the first time, rendered in two sets, one headed Capital and the other Loan Account; and they are so prepared, the Agent states, in accordance with instructions to him from the Board. Copy of my Memorandum to the Agent on this subject, and of his reply thereto, are enclosed for the information of Government. I see no objection to the arrangement adopted, except that it entails a good deal of extra work. Whatever sum it might have been considered necessary to reserve out of the Guaranteed Capital for reservoir, and similar investigations, could have been kept for these purposes without rendering a double set of accounts requisite. The Company have to complete the canal works down to Cuddapah by the 1st July 1871, out of the funds now at their disposal, and these funds consist of the balance of the Guaranteed Capital and the Loan. If so many thousands of rupees are to be spent upon work other than the completion of the canal works from Soonkasala to Cuddapah, it will make no difference either to the Company or to the Government whether the expenditure be recorded with that on the canal or separately, and so long as this exceptional expenditure is not allowed to exceed in amount the balance of Guaranteed Capital remaining at the time of the signing of the Supplemental Contract, there would be no breach of this Agreement were the two monies, for the sake of preventing the multiplication of accounts, and of the increase of expense resulting therefrom, dealt with in the accounts as though they had been raised under similar circumstances.

3. The cash in hand on the 30th June 1867, viz, Rupees 1,63,638-4-5, is brought in the Capital Account, in which no receipts are shown for the quarter as no money was taken up from the Guaranteed Capital. The refunds from the past expenditure shown therein are Rupees 1,893-5-4, and the amount under the head Deposit as borrowed from the Loan Account, is Rupees 3,720-13-4. These sums amount in the aggregate to Rupees 1,69,252-7-1; deducting from this sum the total expenditure, viz., Rupees 6,094-6-9, the cash balance remaining in this account was Rupees 1,63,158-0-4. The sums Rupees 177-8-0, 181-4-0, and 2-1-10 on both the Debtor and Creditor sides of the Account Current show the adjustment of erroneous entries in the previous accounts, and the entries Rupees 8,955-4-7 and 6,355-11-11 represent the transfer from "Buildings" to "Main supply," authorized in Government Proceedings, Nos. 1,928 and 1,176, dated 28th June and 16th April 1867.

4. Out of the amount drawn in England from the Loan Account, the sums remitted by the Board during the quarter to the Agent are shown in the other Account Current, called "Loan Account," and they amount to Rupees 3,68,331-5-9, the refunds in this account are Rupees 208-15-3, and the amount under Deposit is Rupees 1,190-15-1. This latter sum from the wording of the entry appears to consist of refunds, which should be shown in the Capital Account, and which were, by mistake or oversight, brought into the Loan Account: these three sums give a total of Rupees 3,69,731-4-1, and the expenditure therefrom is Rupees 1,81,491-7-3, leaving a cash balance of Rupees 1,88,239-12-10 in the Loan Account Current on the 30th September 1867. The item of Rupees 386-12-0 under a transfer entry to the credit of Deposit and to the debit of Stores, consists of the value of stores purchased and brought to account, but not paid for during the quarter.

5. The total expenditure by cash and by adjustment of advances under Inefficient Balance, as shown by both the Accounts Current, amounts to Rupees 2,22,747-9-1, and is debited to the following heads.—

Proceedings of the Madras Government, Public Works Department,
9th January 1863.

	CAPITAL ACCOUNT.			LOAN ACCOUNT			TOTAL OF CAPITAL AND LOAN ACCOUNTS.		
	Cash.	Adjustment.	Total.	Cash.	Adjustment.	Total.	Cash.	Adjustment.	Total.
	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.
General Management	...	1,332 2 7	1,332 2 7	24,276 4 9	400 0 0	24,676 4 9	24,276 4 9	1,732 2 7	26,008 7 4
Construction	5,832 0 8	25,145 7 4	30,977 8 0	1,34,451 7 9	6,538 8 7	1,40,990 0 4	1,40,283 8 5	31,683 15 11	1,71,967 8 4
Stores	...	...	...	4,909 15 9	...	4,909 15 9	4,909 15 9	...	4,909 15 9
Manufacture of Stores	0 9 0	80 8 0	81 1 0	559 2 6	...	559 2 6	559 11 6	80 8 0	640 3 6
Store charges	190 15 3	1,201 11 2	1,392 10 5	3,211 7 11	91 0 0	3,302 7 11	3,402 7 2	1,292 11 2	4,695 2 4
Revenue Account	...	...	...	539 5 10	...	539 5 10	539 5 10	...	539 5 10
Inefficient Balance	70 13 10	...	70 13 10	13,518 14 9	...	13,518 14 9	13,589 12 7	...	13,589 12 7
General Plant	...	9 0 0	9 0 0	24 12 0	80 15 0	105 11 0	24 12 0	89 15 0	114 11 0
Profit and Loss	...	282 6 5	282 6 5	...	...	...	...	282 6 5	282 6 5
	6,004 6 9	28,051 3 6	34,145 10 3	1,81,491 7 3	7,110 7 7	1,88,601 14 10	1,87,585 14 0	35,161 11 1	2,22,747 9 1

Proceedings of the Madras Government, Public Works Department,
9th January 1863

The detailed statements, showing the particulars of the sums under these heads, have been duly audited and passed by this office.

6. The unauthorized expenditure of Rupees 450, in the purchase of a coach, retrenched in Government Order, No. 3,103, dated 7th October 1867, and Rupees 188-11-0, retrenched in November 1864 from Colonel Cotton's travelling expenses, not having been removed as directed in Government Order No. 3,267, of the 22nd October last, from the accounts now submitted, they were returned for correction, but in re-transmitting them the Agent states that pending the decision of the Board these items will be removed from the accounts of the current quarter. This being the case, as a matter of convenience to the Agent, these items together with three others, Rupees 5 and 3 and 8-15-0, which are objectionable for the same reasons, and which were, therefore, disallowed, may be allowed, I think, to stand in the accounts now submitted.

7. A sum of Rupees 924, which was recovered from Mr. Beaumont to make good the amount found missing in the Kurnool cash-chest, and which remains unadjusted under the head "Inefficient Balance," was by mistake credited to the head Deposit. This sum, the Agent states, is included in the sum of Rupees 1,190-15-1, under the latter head in the Loan Account now submitted, and will be adjusted in the next accounts to the credit of Inefficient Balance.

8. The alterations in red ink in the accounts marginally noted have been made in the Agent's Office at my request, in order to transfer certain sums from a wrong to a right head of account in the expenditure of the Hindry, Ullur, and Nundial Divisions.

9. The Statement P., required by Rule 54, is herewith submitted, from which it will be observed that the total amount drawn from Government and remitted by the Board of Directors to the Agent—

	RS.	A.	P.		RS.	A.	P.
Capital Account	90,61,968	3	8	From the commencement up to 30th September 1867, was	94,30,299	9	5
Loan do.	3,68,331	5	9	The value of Stores supplied by the Board of Directors and brought on the Indian account up to the same date, was	3,64,363	7	9
	94,30,299	9	5	The amount remaining to the credit of the head Deposits on account of undischarged securities, &c.	6,531	13	3
				Total	98,01,199	14	5

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

Total Indian expenditure (in both Capital and Loan Accounts) up to 30th September 1867	90,13,791	15	11
Cash in hand with the Engineers in the Divisions and the Agent at Madras on the same date	3,51,397	13	2
Value of Stores not issued, or stock in hand on the 30th September 1867	4,36,010	1	4
Total	98,01,199	14	5

No. 151.

IRRIGATION, No. 8.

(True Extract.)

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

Exd. S. T. Augustan.

N^o 122

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From

Captain, J. Mullins R.E.

Consensus for L.C. Co.

Lo,

The Secretary to Government.

Department of Pub. Works. -

Sir,

I have the honor to submit for the
sanction of Government the
accompanying Cash Accounts
Current for the Quarter ending

30th September 1867.—

2. These Accounts are now for the first time rendered in two sets, one headed Capital and the other Loan Account; and they are so prepared the Agent states, in accordance with instructions to him from the Board - Copy of my Memo. to the Agent on this subject and of his reply thereto, are enclosed for the information of Government. - I see no objection to the arrangement adopted, except that it entails a good deal of extra work - Whatever sum it might

have been considered necessary to reserve out of the Guaranteed Capital for reservoir, and similar, investigations, could have been kept for these purposes without rendering a double set of accounts requisite. The Company have to complete the Canal works down to Cuddapah by the 1st July, 1871 out of the funds now at their disposal, and these funds consist of the balance of the Guaranteed Capital and the Loan. - If so many thousands of Rupees are to be spent upon works other than the completion of the Canal works from Sontkiasala to Cuddapah, it will make no difference either to the Company or to the Government whether the expenditure be recorded with that on the Canal or separately, and so long as this exceptional expenditure is not allowed to exceed in amount the balance of Guaranteed Capital remaining at the time of the signing of the Supplemental Contract, there would be no breach of this Agreement were the two monies, for the sake of preventing the multiplication of accounts, and of the increase of expense resulting therefrom, dealt with in the accounts as though they had been raised under similar circumstances. -

3 The cash in hand on the 30th June 1867 viz Rupees 163,638-4-5 is brought in the Capital Account, in which no receipts are shown for the quarter as no money was taken up from the Guaranteed Capital. - The refunds from the past expenditure shown therein are Rupees 1,393-5-4, and the amount under the head Deposit as borrowed from the Loan Account is Rupees 3,720-13-4. These sums amount in the aggregate to Rupees 1,69,252-7-1; deducting from this sum the total expenditure viz Rupees 6,094-6-9 the Cash balance remaining in this account was Rupees 163,158--4. The sums Rupees 177-3--, 181-4-- and 2-1-10 on both the Debtor and Creditor sides of the Account Current show the adjustment of erroneous entries in the previous accounts, and the entries Rupees 2,955-4-7 and 6355-11-11 represent the transfer from "Buildings" to "Main supply", authorized in Government Proceedings Nos 1928 and 1176 dated 25th June and 15th April 1867. -

4 Out of the amount drawn in England from the Loan Account the sums remitted by the Board during the quarter to the Agent are shown in the other Account Current called "Loan Account", and they amount to Rupees 3,68,331-5-9, the refunds in this Account are Rupees 203-15-3, and the amount under Deposit is Rupees 1190-15-1. - This latter sum from the

the wording of the entry appears to consist of re-
funds which should be shown in the Capital
Account, and which were by mistake or over-
sight brought into the Loan Account: these
three sums give a total of Rupees 3,69,731-4-1,
and the expenditure therefrom is Rupees 1,31,491-7-3,
leaving a cash balance of Rupees 1,38,239-12-10
in the Loan Account Current on the 30th Sep-
tember 1867. - The item of Rupees 336-12-
under a transfer entry to the credit of Deposit
and to the debit of Stores, consists of the value
of stores purchased and brought to account,
but not paid for during the quarter. -

5. The total expenditure by Cash and by
adjustment of advances under Inefficient
Balance, as shown by both the Accounts Cur-
rent, amounts to Rupees 2,22,747-9-1 and is de-
bited to the following heads:

	Capital Account		Loan Account		Total of Capital & Loan Accounts	
	Cash	Adjustt.	Cash	Adjustt.	Total	Total
General Management	1332 2 7	1332 2	724276 4 9	400	24676 4 9	24676 4 9
Construction	8332 2	8332 2	134457 4	30977 3	140990	140990
Stores	4909 15 9	4909 15 9	4909 15 9	4909 15 9	4909 15 9	4909 15 9
Manufacture of Stores	9 30 8	31 1	559 2 6	559 2 6	559 2 6	559 2 6
Store charges	190 15 3	1201 11 2	1392 10 5	3211 7 11	3302 7 11	3402 7 2
Revenue Account	7013 10	7013 10	13518 14 9	13518 14 9	13518 14 9	13518 14 9
Inefficient Balance	24 12	30 15	105 11	24 12	39 15	39 15
General Plant	282 6 5	282 6 5	282 6 5	282 6 5	282 6 5	282 6 5
Profit and Loss	6094 6 9	2305 13 6	3414 5 10	13919 7 3	7110 7 7	13919 7 3
	6094 6 9	2305 13 6	3414 5 10	13919 7 3	7110 7 7	13919 7 3

The detailed Statements shewing the particu-
lars of the sums under these heads have
been duly audited and passed by this office.
6. The unauthorized expenditure of Rupees
450 in the purchase of a coach retrenched
in Government Order N^o 3,103 Dated 7th October
1867, and Rupees 138-11- retracted in Novem-
ber 1864 from Colonel Cotton's travelling expenses,
not having been removed as directed in Govern-
ment Order N^o 3267 of the 22nd October last,
from the Accounts now submitted, they were
returned for correction, but in retransmitting
them the Agent states that pending the decision
of the Board these items will be removed from
the Accounts of the current quarter. This being
the case, as a matter of convenience to the
Agent, these items together with 3 others Rupees
5 and 3 and 3-15- which are objectionable for
the same reasons, and which were therefore
disallowed, may be allowed, I think, to stand
in the accounts now submitted.

7. A sum of Rupees 924 which was re-
covered from Mr Beaumont to make good the
amount found missing in the Kurnool Cash-
chest which remains unadjusted under the head
"Inefficient Balance" was by mistake credited to the
head

Head Deposit, - This sum the Agent states is included in the sum of Rupees 1190-15-1 under the latter head in the Loan Account now submitted, and will be adjusted in the next accounts to the credit of Inefficient Balance. -

8. The alterations in red ink in the accounts marginally noted have been made in the Agent's Office at my request, in order to transfer certain sums from a wrong to a right head of account in the expenditure of the Hindry, Allur and Mundal Divisions. -

9 The Statement P required by Rule 54 is herewith submitted, from which it will be observed that the total amount drawn from Government and remitted by the Board of Directors to the Agent -

From the commencement up to 30th September 1867, was ^{Rs and P} 94,30,299-9-5. Capital A/c - 90,61,968-8-8
 The value of Stores supplied by the Board of Directors & brought on the Indian Account up to the same date, was ^{Rs and P} 3,64,868-7-9. Loan - 3,65,331-5-9
 The amount remaining to the credit of the Head Deposit on account of undischarged securities ^{Rs and P} 6531-13-3
 Total - 98,01,199-14-5

This sum stands disposed of in the Accounts as follows:

Total Indian expenditure (in both Capital and Loan Accounts) up to 30th September 1867 - 99,13,791-15-11
 Cash in hand with the Engineers in the Divisions and the Agent at Madras on the same date - 3,51,397-13-2
 Value of Stores not issued or stock in hand on the 30th September 1867. - 4,36,010-1-4
 Total - 98,01,199-14-5

4 I have the honor to be,
 Sir,
 Your most obedient servant,
 W. H. Mullins Captain, R.E.
 Cons Engineer for S.H. Company.

Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 9th Jan'y 1868

Read the following

From The Consulting Engineer } (Here enter No. 122 dated 18th December 1867)
S. H. C. Co.

The Government
pass the Cash Ac-
count Current of
receipts and disburse-
ments by the Madras
Irrigation and Canal
Company for the
Quarter ended 30th
September 1867.

To The Consulting Engineer & Co. Secy to the
Manager. Do.

Recd 20/1/68
21/1/68

Copy in a letter to England
of 10 January 1868

122/1867
S. H. C. Co.

The Consulting Engineer
S. H. C. Co.

Recd 15th Dec 1867
Enclosure 6.

Submitted for stamp
Cash Account for
for the Quarter ended
30 September 1867

No. 150
20/1/68
21/1/68

157 A-157.

PROCEEDINGS OF GOVERNMENT. *of*

Dated 7th January 1868

Putting the bank
Account Current of receipts
and disbursements by the
Madras Irrigation and
Canal Company for the
quarter ending 30th
September 1867.

No 150 & 151

2010-07-16/00-265