MRO 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 67 Press / Mis.—

128-25

Dated 7. 1 1870.

Not to be folded or roughly handled

No. 128. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 23rd November 1869, No 384 —

In my letter, dated the 31st March 1869, No. 107, I recommended that permission should be granted to the Agent of the Great Southern of India Railway to debit the Engineering Stores Account of the Erode Extension with certain disputed items, and to credit the same account with the value of corresponding issues, prior to his applying for orders regarding the final closing of the account. In their Order, dated the 21st April 1869, No. 1,326, the Government authorized the adjustment recommended by me.

2 I have now the honour to submit two letters* from the Agent, in which it is shown that the final balance standing to the debit of the Engineering Stores Accounts is Rupees 31,732-13-0 Mr. Betts says "there can be little doubt but that nearly all the articles representing this "sum have been issued to works without any account having been kept thereof," and he requests sanction to write off the amount in question to the debit of works of construction.

* No 3,146, dated 22nd October 1869
No 3,195, dated 15th November 1869

3. All the available explanation has already been placed before Government I entertain no doubt that it is the lax system of accounting to which blame is due, and that all the articles representing the uncleared amount were actually issued to works In the event of the Southern Extension being proceeded with, I shall make it my duty to see that an accurate system of accounts is adopted for Engineering Stores

4. I recommend that permission be granted, as solicited by the Agent, to write off to the debit of works of construction the sum of Rupees 31,732-13-0.

From W S BETTS, Esq, Agent of the Great Southern of India Railway, to the Consulting Engineer for Railways, Madras, dated Negapatam, 22nd October 1869, No 3,146 —

After making the adjustments referred to in your letter, No 298, of the 21st ultimo, I find that the amount standing to the debit of the Engineering Stores Account is

				RS	A	P
				56,030	8	6
From which the following items have to be deducted —	RS	A.	P			
Value of articles transferred to General Stores Department	22,374	15	6			
Do do to Traffic Department .	1,797	12	0			
Value of old articles sold	125	0	0			
				24,297	11	6
				31,732	13	0

2 I, therefore, seek sanction of Government to write off to the debit of works of construction the sum of Rupees 31,732-13-0

3 There can be little doubt but that nearly all the articles representing this sum have been issued to works without any account having been kept thereof The following are three of the items of debit in the Engineering Stores Ledger for which no articles are found in stock, and these three form nearly one half the amount of the gross uncleared amounts .—

		RS	A	P
Girders	...	4,284	5	1
Trollies		1,759	13	1
Wire fencing	...	8,211	7	7

Proceedings of the Madras Government, Public Works Department, 7th January 1870.

From W S BEARS, Esq, Agent Madras, of the Great Southern of India Railway, to the Consulting Engineer for Railways, dated Negapatam, 15th November 1869, No 3,195

I HAVE the honour to explain, in reply to your letter, No 368, of the 10th instant, that no further detailed report upon the Engineering Stores Accounts has been received than that forwarded to you with my letter, No 2,941, of the 12th March last

2 The Chief Auditor in that report called attention to the manifest inaccuracy of some of the accounts in the Engineering Stores Ledgers, and with regard to the item of rails observed, "It "is impossible to arrive at any than a superficial conclusion without tracing each separate receipt "and issue, and to do this would take up so much time that the result, at the best, would scarcely "be a sufficient justification for so doing" These remarks apply equally to the general state of the Engineering Stores Account, and I do not think that more can be done now than to ascribe the difference between the actual stock and the book stock to be due principally to defective accounting in the Engineering Department, the three instances I have quoted to my mind evidence this

3 In Order, No 1,326, Government recognized Mr Smith's report "that no satisfactory "attempt can this distance of time be made to reconcile the discrepancies," and I, therefore, trust that, after this explanation, you will be able to recommend Government to close this account in the manner proposed in my letter, No 3,146.

No 129. ORDER THEREON, 7th January 1870, No 67.

RAILWAY, No 17.

THE Government having in G. O., dated 21st April 1869, No. 1,326, already noticed with dissatisfaction the lax system which is reported to have prevailed in the keeping of the Store Accounts of the Great Southern of India Railway, His Excellency the Governor in Council resolves, under the circumstances represented by the Consulting Engineer, to grant authority for writing off to the debit of works of construction, the sum of Rupees 31,732-13-0 as the final balance standing to the debit of the Engineering Stores Accounts for articles issued from the General Stores and used but not acknowledged to have been received by the Engineering Department.

(True Extract)

Colonel, R E,
Secretary to Government.

To the Consulting Engineer for Railways

Exd. A. S. Rodgers.

No. 3195 GREAT SOUTHERN OF INDIA RAILWAY.
AGENT'S OFFICE.

NEGAPATAM, 15th November 1869

From

THE AGENT,
Great Southern of India Railway

To

The Consulting Engineer
for Railways
Madras

SIR,

I have the honor to explain in reply to your letter No 368 of the 10th inst. that no further detailed report upon the Engineering Store Accounts has been received than that forwarded to you with my letter No 2941 of the 12th March last

The Chief Auditor in that report called attention to the inaccuracy of some of the accounts in the Engineering Stores Ledgers and with regard to the item of Rails observed. "It is impossible to arrive at any than a superficial conclusion without tracing each "separate receipt and issue, and to do this "would take up so much time that the "result, at the best, would scarcely be a "sufficient justification for so doing" there

No 3195

From
The Agent
G.S of I Railway
Negapatam
To The Consulting Engineer
for Railways
Madras

Dated 15th November 1869
Rec'd - 18

States that no further detailed report upon the Engineering Stores Act has been received—

These remarks apply equally to the general state of the Engineering Stores account, and I do not think that more can be done now than to ascribe the difference between the actual Stock and the book-balance to causes principally to defective accounting in the Engineering Department. The three instances I have quoted to my mind evidence this. In order No 1326 Government recognised Mr Smith's report that no satisfactory attempt could at this distance of time be made to reconcile the "discrepancies". And I therefore trust that after this explanation you will be able to recommend Government to close this account in the manner proposed in my letter No 3146.

I have the honor to be
Your most Obt Servant
[illegible]
Agent

No. 3116

GREAT SOUTHERN OF INDIA RAILWAY.

AGENT'S OFFICE,

NEGAPATAM, October 22nd 1869

From

THE AGENT,

Great Southern of India Railway

To The Accountant Engineer
for Railways
Madras.

SIR,

After making the adjustments referred to in your letter No. 298 of the 21st ultimo, I find that the amount standing to the debit of the Engineering store account is Rs 56,030-8-6.

From which the following items have to be deducted

Value of Articles transferred to General stores Department Rs. 22,374. 15. 6

do. do. to Traffic dep.t — 1797. 12. 0

Value of old Articles sold — 125. 0. 0 — 24297-11-6

Rupees 31,732-12-0.

I therefore seek sanction of Government

Government to write off to the debit of works of Construction the sum of Rs——— 31,732.13.0.

There can be little doubt but that nearly all the articles representing this sum have been issued to works without any account having been kept thereof. The following are three of the items of debit in the Engineering Store Ledger for which no articles are found in stock and in these three form nearly one-half the amount of the gross unaccounted amount

Girders — Rs 4284-5-1.
Rollies — " 1750-13-1.
Wire fencing — " 8211-7-7.

I have the honor to be

Sir
Your most Obt Servant
Edward [illegible]
Agent

No. 3146

from
The Agent
G. S. I. Railway
Nagapatam

to The Consulting Engineer
for Railways
Madras

Dated 22 Oct 1869.
Recd 25. " " 1869

Requesting Govt. Sanction
to write off to the debit
of Works of Construction
the Sum of Rs. 3732. 13. 0

CONSULTING ENGINEER'S OFFICE,

Railway Department,

No. 384-

From Major J. W. M. Shaw Stewart R.E.

To Colonel C. A. Orr R.E.
Secretary to Government,
Public Works Department,
Fort Saint George.

SIR,

In my letter dated the 31st March 1869, No 107, I recommended that permission should be granted to the Agent of the Great Southern of India Railway to debit the Engineering Stores Account of the Erode Extension with certain disputed items, and to credit the same account with the value of the corresponding issues, prior to his applying for orders regarding the final closing of the account. In this order C.

dated the 21st April 1869, No. 1326, the Government authorized the adjustment recommended by me.

2. I have now the honour to submit two letters* from the Agent, in which it is shown that the final balance standing to the debit of the Engineering Stores Accounts is Rupees 31,732-13-". Mr. Betts says "there "can be little doubt but that nearly "all the articles representing this sum "have been issued to works without "any account having been kept "thereof;" and he requests sanction to write off the amount in question to the debit of works of construction.

3. All the available explanation has already been placed

* No. 3146 dated 22nd October 1869. No. 3195 dated 15th November 1869.

before Government. I entertain no doubt that it is the low system of accounting to which blame is due, and that all the articles representing the unclosed amount were actually issued to works. In the event of the Southern Extension being proceeded with, I shall make it my duty to see that an accurate system of accounts is adopted for Engineering Stores.

4. I recommend that permission be granted, as solicited by the Agent, to write off to the debit of works of construction the sum of Rupees 31,732-13-".

I have the honour to be,
Sir,
Your most obedient Servant
Major R.E.
Chief Engr. for Railways

Madras
28th November
1869

Pub Works Dept
No 67
Proceedings of the Madras Government
Under date the 7th January 1870
Read the following Address

From the Secretary to Govt
No 384 dated 23rd November
for Railways

The Govt having
G.O. dated 21st April
1869 No 1326 already sanctioned
with a view to facilitate
the late Superintendent
required to submit
a detailed report
on the Accounts
of the Great Southern
of India Railway
His Excellency the Gov
in

Pub Works Dept
Proceedings for January

RAILWAY DEPARTMENT.

From

No 4894

The Consulting Engineer
for Railways,

To

The Secretary to Government,
Public Works Department,
Fort Saint George

No 67 - 7 Jan 70

Dated 23 November 1869
Received 24

No 384.
Guelo: 2
Submits two
letters from the Agent
Great Southern, and
recommends that per=
=mission be granted to
write off to the debit of
works of construction the
sum of Rs 31,732-13-11

No 128

R. 27 June 1869 R. Maclean

in Council Resolves
under the circumstances
represented by the
Consulting Engr to
grant authority for
writing off to the debit
of works of construction,
the sum of Rs 31,732-13-0
as the final balance
standing to the debit
of the Engineering Stores
Accounts for articles
issued from the General
Stores and used but
not hitherto acknowledged
to have been received
by

by the Engineering De-
partments.

To
The Consg Engr for Rys
Despr 8/1/70

Cue 4894

Govt. of {1869} Madras.

PUBLIC WORKS.

To

The Consulting Engineer
for Railways

Dated

Read

G O 7 Jan'y 1870 No 67

Nos. 128-129

Engineering Store Accounts Per-
-mission granted for writing off
the debit of works of construc-
-tion, the sum of Rs 31,732-13-0
as the final balance standing
to the debit of the Engineering
Store Accounts of the Erode
Extension of the S. Ind. Ry-