M R.O. 1—77,006—8-6-31.

(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. 2092 Press
160-61 -Mis-

Dated 15-8- 1961.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department.
15th August 1871.

No 160. Read the following Endorsement of the Acting Chief Engineer for Irrigation, dated Madras, 13th July 1871, No. 45 —

From the Agent and Manager of the Madras Irrigation and Canal Company, to the Chief Engineer for Irrigation, dated Madras, 11th July 1871, No 299.

Jupad Bungalow.

I HAVE the honour to address you with reference to G O, No 1,798, of the 7th instant.

2. Your letter upon which that order is passed embodies unintentionally one or two errors, and fails to represent the facts correctly.

3. In your paragraph 4 you take—

(1)—The cash expenditure to a certain date from *a letter* of the *Consulting Engineer*,

(2)—The cash expenditure since that date from the *Local Officer's* statement, and

(3)—The store expenditure from the figures furnished by my office.

4. The result produced by these different elements naturally differs from that which I arrive at, and therefore you say my result is wrong

5. My figures of the previous expenditure differ from those of the Consulting Engineer, because that officer took them to one date and I took them to another.

6. As regards the *Local Officer's* figures, I informed you in my No 262 that they were *entirely wrong*, and after my distinct statement that they *are inaccurate*, it appears to me that your allowing any authority to them, or making use of them in any way in arriving at your conclusions, only tends to complicate the matter

7. The fact is undeniable that the figures which I have given you and to which you take exception *are absolutely correct*, as you will see by a reference to G O, No. 1,510, of 2nd June last, *in which those very figures are passed by the Government.*

8. With reference to the 2nd paragraph of the Order of Government, I beg to say that I do not express an *opinion*. I state an *absolute fact* as is proved by the G. O above referred to (No 1,510) With my Progress Report in his hand the "Local Officer" saw at a glance that the excess expenditure *was* exactly Rupees 659-1-1. How he happened to arrange *his* figures so as to bring out the same result, it is impossible for me to explain.

9. Paragraph 3 again refers to *a difference of opinion*, but I may be permitted to say that I do not allow a difference of opinion on the part of a subordinate officer to have any weight. The *Local Officer* in question kept no accounts (the accounting being done in my office) and had no accounts in his hands but those with which I furnished him

10 Even had he kept accounts it would be the business of *my* staff to examine and correct *his* figures, and I certainly could not allow *those* figures to override or even to be placed in antagonism with those contained in the accounts which are, by the only officer recognized under the contract, furnished to the Government, and *have* been passed by Government, as is the case with the figures to which you object.

11. With reference to the latter portion of the concluding paragraph of the G O, I beg to say that figures *which are absolutely correct* have already been fur-

nished to you by the only officer of the Company, (namely, the Agent), who has authority to deal with such matters, and as there is no other officer of the Company who is competent to be consulted by, or to discuss, or to come to an agreement with me regarding expenditure passed by the Government, I can take no further steps in the matter until I am favoured with the further instructions of the Government on the subject

12. I am inclined to think that my letter of the 15th June, No. 262, must have been overlooked or mistaken. That is the letter in which I furnished you with figures *which are absolutely correct*, and to avoid misunderstanding I repeat my statement, which I shall feel obliged by your submitting to the Government.

The correct statement of the expenditure on the Jupad bungalow is as under.—

			RS	A.	P.
Cash expenditure to 1866 .			4,493	9	2
Do do since . . .			1,299	12	0
Add cash adjustment			63	9	8
Stores and store charges .			1,422	10	11
			7,279	9	9
Deduct—					
Retrenchment . .	2,395	13 0			
Cash refunds ...	101	11 8			
			2,497	8	8
			4,782	1	1
Amount sanctioned .			4,123	0	0
Excess expenditure			659	1	1

SUBMITTED for the orders of Government

2. The accompanying comparative statement shows the several items in two accounts That marked A is furnished by the Agent who now re-asserts its correctness. That marked B is compiled from the statement of the Consulting Engineer in his letters to Government of the 23rd January and 28th March 1866, and the report of the Company's Executive Engineer Mr. Dodson. It will be seen that by applying to the item "expenditure since" in Account A the corrections for cash adjustments and cash refunds the amount is reduced from Rupees 1,299-12-0 to Rupees 1,261-10-0 The corresponding amount in Mr Dodson's account entered in Account B being Rupees 1,261-7-8. There seems to be little doubt that Mr. Dodson entered the net expenditure after adjustment while the Agent entered the unadjusted amount, and that the discrepancy in the two items was thus caused. The agreement in the excess expenditure between the Agent and Manager and Mr Dodson seems to be caused by the simple fact that the latter made up his account in an inverse manner so to speak, and assumed as store charges an amount which would bring the result the same. The only point at issue now seems to be the expenditure on the bungalow up to 1866. The amount entered in the Consulting Engineer's report of the 23rd January 1866, No. 144, is Rupees 4,910-15-7, and this is derived from a comparative statement forwarded by the Agent with his letter No 526, of the 19th January

1866. It is entered as "amount already spent as per October II IV form" (the previous October?) The Agent in his last letter now submitted gives the amount expended to 1866 as Rupees 4,493-9-2, and states that the difference is caused by the fact that the Consulting Engineer takes the expenditure to one date and he himself to another. It is difficult to understand how this can be, because the figures of the Consulting Engineer appear virtually to represent expenditure only to October 1865.

3. It remains for the Government to decide whether they will accept the Agent's account now that the discrepancy between himself and the Executive Engineer is with a tolerable degree of certainty accounted for

(Signed) A deC. SCOTT, Captain, R E,
Under-Secretary to Government,
for *Chief Engineer for Irrigation.*

JUPAD BUNGALOW

Account A — (Agent's figures)				*Account B — Statements of Consulting Engineer and Company's Engineer*			
	RS.	A	P		RS	A	P.
Cash expenditure to 1866 .	4,493	9	2	Cash expenditure to 1866	4,910	15	7
Deduct retrenchment	2,395	13	0	Deduct retrenchment	2,395	13	0
Net sanctioned expenditure .	2,097	12	2	Net passed expenditure to 1866	2,515	2	7
Expenditure since, 1,299 12 0							
Add cash adjustment 63 9 8							
1,363 5 8							
Deduct refunds . 101 11 8				Expenditure since	1,261	7	8
Net expenditure since	1,261	10	0				
Stores and store charges .. .	1,422	10	11	Stores and store charges, Agent's Account.	1,422	10	11
Total expenditure	4,782	1	1		5,199	5	2
Deduct sanctioned estimate .	4,123	0	0	Deduct sanctioned estimate	4,123	0	0
Excess over estimate . .	659	1	1				
Difference in Accounts A and B.	417	4	1				
Total	1,076	5	2	Excess over estimate	1,076	5	2

The difference is caused by the discrepancy between the amounts taken in each account as expenditure to 1866

MADRAS,
13*th July* 1871.

(Signed) A deC SCOTT, Captain, R E,
Under-Secretary to Government,
for *Chief Engineer for Irrigation.*

No. 161. ORDER THEREON, 15th August 1871, No 2,092.

IRRIGATION, No. 12.

WITH his No 220, 20th May 1871, the Agent, Madras Irrigation and Canal Company, forwarded a letter from Mr. A J. Dodson, Executive Engineer, together with a bill of costs prepared and signed

by that gentleman which amounted to Rupees 1,261-7-8 for work done to complete the Jupad buildings, and without affording any explanation on the subject the Agent requested the sanction of Government to the excess expenditure incurred on the building; subsequently, in answer to inquiries made by the Chief Engineer for Irrigation, the Agent stated that the figures given by Mr. Dodson were entirely wrong

2. The Agent now represents that the "Local Officer," meaning the Executive Engineer, kept no accounts, and had no accounts in his hands but those furnished to him by the Agent; and he maintains that his statement of account can alone be right

3 There is no necessity for the Agent and Manager of the Madras Irrigation and Canal Company submitting bills prepared by the Executive Officers if he can prepare them more satisfactorily and accurately in his own office, but the Government must express their surprise at Mr. Henslowe sending up a bill for sanction with an explanatory letter in regard to which he found it necessary subsequently to state that the figures were entirely wrong.

4. The Government still await a clear statement of the expenditure incurred since April 1866, as called for in G. O, No. 1,798, 7th July 1871, and which should be prepared as therein prescribed, and proper explanation be afforded as to the cause of excess expenditure As already directed the sum of Rupees 2,395-13-0 which was disallowed in April 1866, as a charge made for which no work could be shown, should be omitted in the account to be now prepared, which should simply exhibit the previous expenditure amounting to Rupees 2,400, and the subsequent expenditure including stores and store charges, and a comparative statement should accompany showing the actual as compared with the estimated expenditure, and wherein the excess has been incurred The Government cannot sanction expenditure on such vague information as in the statement submitted by the Agent in which such entries appear as—

	RS	A.	P
Add cash adjustment	63	9	8
Add store and store charges	1,422	10	11
Deduct cash refunds ...	101	11	8

such entries afford no information as to how the money for which sanction is asked has been expended.

(True Extract.)

Captain, R.E,

Under-Secretary to Government

To the Acting Chief Engineer for Irrigation
,, Agent and Manager of the Madras Irrigation and Canal Company.

Exd E C. Shunker

Account B - from Statements of Consulting Engineer and Contractor Engineer

	Rs	A.	P.
Cash Expenditure to 1865	4910	15	7.
Deduct retrenchment	2395	13	0.
Net sanctioned Expenditure	2515	2	7.
Expenditure since	1261	7	8.
Add Cash Adjustment	63	9	8
Deduct Refunds	101	11	8
Net Expenditure since	1422	10	11
Stores and Store charges	4702	1	2
Total Expenditure	6125	11	10
Deduct Sanctioned Estimate	4123	0	0
Excess over Estimate	2002	11	10
Deduct Excess in Accounts A. + B	926	5	8
Difference in Accounts A. + B	1076	5	2.

Submit Bungalow Account A. Agents Agency.

	Rs	A.	P.
Cash Expenditure to 1866	4498	9	2
Deduct retrenchment	2395	13	0
Net sanctioned Expenditure	2097	12	2.
Expenditure since	1261	10	0
Add Cash Adjustment	63	9	8.
	1363	5	8.
Deduct Refunds	101	11	8
Net Expenditure since	1422	10	11
Stores and Store charges	4702	1	2
Total Expenditure	6125	11	10
Deduct Sanctioned Estimate	4123	0	0
Excess over Estimate	2002	11	10
Deduct Excess in Accounts A. + B	926	5	8
Difference in Accounts A. + B	1076	5	2.

The difference is caused by the disagreement between the Chief Engineer and Agent as to the Expenditure to 1866 —

This is the Chief Engineer's Statement B —

Submitted to Govt. Madras 13 July 1871 —

Cash Refunds not taken in cash Account as Cash Sales

Capt. R.E.
Dy. Sup. Irrigation Works
Sept 2nd 1871.

No 299. Madras Irrig.n & C.l Co.
Madras 11th July 1871.

No Cultivation

From,

The Agent and Manager,
M. I. & C. Co.

To,

Major J. G. Ryves, R. E.,
Chief Engineer for Irrig.n &
Joint Secretary to Government,
Madras.

Sir,

Tupad Bungalow.

I have the honor to address you with reference to G. O. No. 1795 of the 7th Instant.

2. Your letter upon which that Order is passed embodies unintentionally one or two errors and fails to represent the facts correctly.

3. In your para 4 you take
(1.) the cash expenditure to a certain date from a letter of the Consulting Engineer.
(2.) the cash expenditure since that date from the "local Officers" Statement and
(3.) the Store Expenditure from the figures furnished by my Office.

4. The result produced by these different elements naturally differs from that which I arrive at and therefore you say my result is wrong.

5. My figures of the previous Expenditure differ from those of the Consulting Engineer because that Officer took them to one date and I took them to another.

As

6. As regards the "local Officers" figures I informed you in my No. 262 that they were entirely wrong and after my distinct Statement that they are inaccurate, it appears to me that your allowing any authority to them or making use of them in any way in arriving at your conclusions only tends to complicate the matter.

7. The fact is undeniable that the figures which I have given you and to which you take exception are absolutely correct as you will see by a reference to G.O. No. 1510 of 2nd June last in which those very figures are passed by the Government.

8. With reference to the 2nd para of the Order of Government I beg to say that I do not express an "opinion". I state an absolute fact as is proved by the G.O. above referred to (No. 1510). With my Progress Report in his hand "the local Officer" saw at a glance that the Progress Expenditure was exactly Rs. 659-1-1. How he happened to arrange his figures so as to bring out the same result, it is impossible for me to explain.

9. Para 3 again refers to "a difference of opinion" but I may be permitted to say that I do not allow a difference of opinion on the part of a subordinate Officer to have any weight — The "local Officer" in question kept no accounts (the accounting being done in my Office) and had no accounts in his hands but those with which I furnished him.

Even

10. Even had he kept accounts it was the business of my Staff to examine and correct his figures and I certainly could not allow those figures to override or even to be placed in antagonism with those contained in the accounts which are by the only Officer recognised under the Contract, furnished to the Government and have been passed by Government as is the case with the figures to which you object.

11. With reference to the latter portion of the concluding para of the G.O. I beg to say that figures which are absolutely correct have already been furnished to you by the only Officer of the Company (Viz the Agent) who has authority to deal with such matters, and as there is no other Officer of the Company who is competent to be consulted by, or to direct or to come to an agreement with, me regarding Expenditure passed by the Government I can take no further steps in the matter until I am favoured with the further instructions of the Government on the subject.

12. I am inclined to think that my letter of the 15th June, No. 262 must have been overlooked or mistaken - That is the letter in which I furnished you with figures which are absolutely correct, and to avoid misunderstanding I repeat my statement which I shall feel obliged by your submitting to the Government.

The correct Statement of the Expenditure

on

No 299.

From Lt. Colonel A. T. Arbuthnot R.E.
To The Chief Engineer & Secretary to Government P.W.D.

Dated 11th July 1871
Received 12th July 1871

With reference to G.O. No 1796 of 7th inst. I have the honor to forward herewith Comparative Statement of Expenditure on the Jeypaud Bungalows as under:

	Rs.	a	p
Cash Expenditure to 1866	4493	9	2
Do. Do. Since	1299	12	—
Add Cash adjustment	63	9	8
Stores and Store charges	1422	10	11
	7279	9	9
Deduct			
Retrenchment 2396-13-2			
Cash Refunds 101-14-8	2497	8	8
	4782	1	1
Amount Sanctioned	4123	—	—
Excess Expenditure	659	1	1.

I have the honor to be
Sir
Your Most Obedt. Servant,
T. Martin Wheeler Lt Col
Agent and Manager.

C. W. Reeves
Chief Accountant.

A.K.

No 299 dated 11th July 1871 from the Agent and Manager Madras Irrigation and Canal Company, and enclosures submitted for the orders of Government.

The accompanying Comparative Statement shows the several items of account. That marked A is prepared by the Agent who now presents it for sanction. That marked B is compiled from the Statement of the Controlling Engineer in his letter to Government of the 23rd January and 28th March 1866: and the report of the Company's Executive Engineer Mr. Dodson: it will be seen that by applying to the Gross Expenditure since in account A the Corrections for Cash Adjustments and Cash Refunds the Amount is reduced from Rupees 1299-12-2 to Rs 1261-10-0.

The corresponding amount as per Mr. Dodson's account entered in Account B being Rupees 1261-7-8. There seems to be little doubt that Mr. Dodson

entered the nett expenditure after adjustment. while the Agent entered the unadjusted amount and that the discrepancy in the two Items was thus caused. The Agent. Orient in the Excess Expenditure between the Agent and Manager and Mr. Dodern seems to be caused by the simple fact that the latter made up his account in an inverse manner so to speak and assumed as store charges an amount which would bring in the result the same. The only points at issue now seem to be the Expenditure in the Bungalow up to 1866. The Expenditure in the Conulting Engineers Report of the 29th January 1866. The amount entered in the Conulting Engineers Report of the 29th January 1866. No 144. is Rupees 4910-15-7. and this is derived from a Comparative Statement forwarded by the Agent with his letter No. 526 of the 19th January 1866. It is entered as "Amount already spent as per October H. E." from the previous October). The Agent in his last letter now submitted gives the amount Expended to 1866 as Rupees 44 93-9-2 and

states that the difference is caused by the fact that the Consulting Engineer takes the Expenditure to one date and he himself to another. It is difficult to understand how this can be because the figures of the Consulting Engineer appear virtually to represent Expenditure only to October 1865.

It remains for the Government to decide whether they will accept the Agents account now that the discrepancy between himself and the Executive Engineer is with a tolerable degree of certainty accounted for.

Adel. Scott
Capt. R.E.
Under Secy. to Govt.
for Chief Engr. for Irrigation
& Joint Secy. to Govt.

Office of the Chief Engineer
for Irrigation and Joint
Secretary to Government.
Madras 13th July 1871.

To
The Secretary to Government
Public Works Department.

Inv. Le 20/62. P. Pr. D.

Proceedings of the Madras Govt.

Read the following

From.

The Secy. Chief Engr.
for Irrign.

(14. E. Leo. 4 & 5 of 13th July 1871)

With his No
220. 20th May 1871 the
Agent, Madras Irriga-
tion and Canal Company
forwarded a letter from
Mr. A. J. Dodson
Executive Engineer, together
with a bill of costs pre-
pared and signed by
that Gentleman which
amounted to Rs 1261-7-8
for work done to complete
the Lupad buildings,
and

N.

Public Works, 1871 Letter entered
Dispatched 31 July 1871
Signature illegible

From

The Acting Chief Engr.

To The Secy. to Govt.

		Dated	18th July	1871			
		Received	23rd	"			
		Submits for the orders					
		of Government, a letter					
		from the Agent and					
		Executive Engr. C. C. &					
		Irrigation, with remarks					
		and opinion thereon					
		Rupees	1261	7	8		

To Secy. to Govt.

and without affording any explanation on the subject, the Agent requested the sanction of Government to the excess expenditure incurred on the building; subsequently, in answer to enquiries made by the Chief Engineer for Irrigation, the Agent stated that the figures given by Mr Dodson were entirely wrong.

The Agent now represents that the local Officer, meaning the Executive Engineer, kept no accounts, and had no accounts in his hands but those furnished to him by

the Agent; and he maintains that his statement of account can alone be right.

There is no necessity for the Agent and Manager of the Madras Irrigation & Canal Company submitting bills prepared by the Executive Officers if he can prepare them more satisfactorily and accurately in his own Office, but the Government must express their surprise at Mr Henslowe sending up a bill for sanction with an explanatory letter in regard to which he found it necessary subsequently

subsequently to state that the figures were entirely wrong.

The Government still awaits a clear statement of the expenditure incurred since April 1866 as called for in G. O. No 1798. 7th July 1871. and which should be prepared as herein prescribed, and proper explanation be afforded as to the cause of excess expenditure. As already directed the sum of Rupees 2,395-13-0. which was disallowed in April 1866, as a charge made for which no work could be

could be shown, should be omitted in the account to be now prepared, which should simply exhibit the previous expenditure amounting to Rupees 2400. and the subsequent expenditure including Store and Store charges, and a Comparative Statement should accompany showing the actual as compared with the estimated expenditure, and wherein the excess has been incurred. The Government cannot sanction expenditure as

such vague information as in the Statement submitted by the Agents in which such entries appear as:-

R. A. P.

Add Cash Adjustment — 63-9-8

Add Store + Store Charges 1422-10-11

Deduct Cash Refunds 101-11-8-

Such entries afford no information as to how the money for which sanction is asked has been expended.

No 26 1st July

2nd

4 To The Actg Ch. Engineer & for Irrigation

" Agent & Manager Mad. Hosp. &

Despd 16/8/71

A.K.

Encl. to Cir. Mem. No. 2

No 3400

Govt of [1871] Madras.

PUBLIC WORKS.

To The Acting Chief Engr for Irrigation

Dated

Recd. Encl

G. O. 15th Augt No 2092.

Nos. 160 - 161

Expd Bungalow. Papers ordered on the Endorsement of the Asst Engr for Divn submitting letter from the Agent & Manager, Binnard & Co., Benny explanations regarding the Expd Bungalow.