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(3) Initials of the Referencer

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1957-58	Press
B.P. No. 84586		Mis.
Dated	6 8	1873.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 6th August 1873.

No. 84. Read the following endorsement of the Chief Engineer for Irrigation, dated Ootacamund, 9th July 1873, No. 24 :—

From R. K. WILLIAMS, Esq., Officiating Government Examiner, Madras Irrigation and Canal Company's Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, dated Madras, 13th June 1873, No. 18.

With reference to Government Order No. 1,309, of the 10th ultimo, I have the honour to offer the following remarks on the points referred to by Captain Filgate, R.E., Deputy Accountant General, in his report on the accounts of the Madras Irrigation and Canal Company.

2. In my remarks on the balance sheet for the 30th September last, it was stated that the old stores transactions were being investigated with a view to their being brought into the general books of the Company. The entries necessary to effect this have since been ascertained and made in the books for January, and, as was mentioned would be the case, the following accounts have been absorbed thereby :—

Guaranteed Capital Account.

			RS.	A.	P.
Stores Charges		Dr.	95,960	15	0
General Stores...		,,	3,35,177	15	9
Manufacture of Stores		,,	2,39,714	4	1
Do.	Private account...	Cr.	10,192	8	6
Stores sold and recoverable in cash		,,	27,712	5	7

Loan Account.

Manufacture of Stores...		,,	73	13	6

The stores charges in the Loan Account, which stood at Rupees 1,15,851-12-8 on the 30th September last, have been reduced by the same entries to about Rupees 75,000.

3. These are the principal items referred to by Captain Filgate in his 2nd paragraph, and some of the other accounts having been closed, and others considerably reduced, there only remain a few small amounts, which, when one or two more important matters which are now in progress have been completed, will be investigated with a view to adjustment where necessary.

4. *Paragraph* 3.—In my letter No. 78, of the 31st March last, above referred to, the method of working the stores charges account was detailed, and its objectionable features were pointed out. Proposals were also made to apportion, in future, between Capital and Revenue in the same way as other general charges the stores, salaries, and rent, and to debit miscellaneous charges, such as carriage, etc., to the stores or work concerned. These proposals were approved by you and accepted by the Company. The system will be brought into force with the accounts for April, the balance of the stores charges account on the 31st March being written off, as authorized in your letter to the Acting Manager of the Company, No. 20, of the 1st May last. This would appear to be substantially the course which Captain Filgate desires should be introduced.

5. *Paragraph* 4.—The inefficient balance has been reduced since the date of Captain Filgate's report, and it is hoped to be able to close the account.

6. *Paragraph* 5.—The amounts shown here as at the debit of profit and loss have been increased by the stores adjustments. It was arranged between the Acting Manager and myself that this account should receive attention as soon as the stores entries had been completed, and when the office has settled down at Kurnool an investigation of it will be made and proposals for its closure submitted.

7. *Paragraph* 6.—Government in their Order No. 1,423, of the 26th ultimo, have directed that the Home charges should be brought on to the Indian books of the Company and apportioned between Capital and Revenue in the same way as the Agency charges which are distributed between the two accounts in the ratio of the expenditure under them. Captain Filgate suggests that the Secretary of State should be asked to have detailed statements of the Home expenditure sent out for each half-year, as is done in the case of the Guaranteed Railways. These would perhaps be useful for comparison with the accounts sent out by the Company, and as showing that the charges therein had come under the cognizance of the India Office.

8. *Paragraphs 7 and* 8.—Under the instructions from the Directors, the Examiner has not access to the Account called No. 2, and I am unable to say what items are contained in it. From these not appearing in the general books of the Company, I should judge that it includes, "securities," "fines," and "unpaid wages," and Captain Filgate has stated reasons why these should be under the control of Government. On the Guaranteed Railways the whole of the accounts are accessible to the Examiner.

9. *Paragraph* 9.—If the Progress Report in the condensed form mentioned by Captain Filgate will meet the requirements of Government, clerical labour would be saved both in preparing and examining the return.

10. *Paragraph* 10.—On the Guaranteed Railways, by arrangement between Government and the Companies, interest is allowed on the Revenue balance of each half-year. The differences between the receipts and advances of each month carry interest for the remaining months of the half-year, when the net amount, if in favour of the Company, is taken to account in the earnings, or if against the Company, becomes part of the working expenses in the Revenue Account of the half-year. I am not quite clear whether Captain Filgate has in view a similar arrangement for the Madras Irrigation and Canal Company, or that he thinks the excess advances of each half-year should carry interest against the Company until such time as they are recouped from future surplus profits or otherwise. In the first case it would require to be determined on what date the Company should receive credit for their earnings. At present, in the books of the Local Accountant General credit is given as the water-rate is recovered from the cultivators, but as the Company have nothing to do with the collection, they would not improbably claim to receive credit in the month in which the irrigation is performed. In the other case, the matter would seem to be intimately connected with the question as to the manner in which the deficits in working are to be met, and this, it is stated in the 6th paragraph of Government of India Resolution, published with Government Order No. 1,079, of the 8th April last, has been referred to the Secretary of State. It does not appear to be provided in the contract that the guaranteed interest paid by the Secretary of State shall bear interest against the Company until it is repaid, and if it be determined that the deficits in working are to be regarded as additions to the advances of guaranteed interest, to be recovered in the same way, it is perhaps questionable whether interest could be claimed on them.

Proceedings of the Madras Government, Public Works Department, 6th August 1873.

From J. H. LATHAM, Esq., Chief Engineer and Manager of the Madras Irrigation and Canal Company, to Lieut-Colonel J. MULLINS, R. E., Chief Engineer for Irrigation and Joint-Secretary to Government, Fort St. George, dated Kurnool, 27th June 1873, No. 125.

No. 2 Account.

YOUR No. 29 OF 14TH JUNE 1873.

I have the honour to point out that the method by which the No. 2 Account is kept distinctly separate from No. 1 has been in use since 1859, but seems to have been finally modified in obedience to the G. O., No. 3,297, of 17th November 1864. According to that order the items described in clause 14 of your letter, as Consulting Engineer, printed with that G. O., were thereafter to be kept entirely distinct from the accounts rendered to Government.

Deposits of Contractors.
Income-tax.
Deductions from salaries and other things having nothing to do with the works, the accounts of which require to be examined by the Consulting Engineer for Government.

2. It required some time to get this distinct separation made both in the past and current records and accounts, for I find the separation again urged in paragraph 26 of your letter printed with G. O., No. 1,693 of 19th June 1865, on the ground that "there should be no difficulty whatever in relieving the Capital Account of these items as the No. 2 Cash Account Current, to which they belong, and with which this" (the Consulting Engineer on behalf of Government) "has nothing whatever to do." It seems as though the Madras Government in their order express their full concurrence with you. I am not aware that the Board of Directors expressed a "desire that the Government Officers should not have access to the No. 2 Account," but search is still being made to ascertain. They no doubt acquiesced in the separation.

3. It now appears that the Deputy Accountant-General, Public Works Department, states his opinion that this No. 2 Account should be again brought before Government, and should be placed under the same supervision as that for ordinary accounts, in order that the Government Officers should satisfy themselves that the items contained in this account really appertain solely to the Company and may properly be dealt with by them without reference to Government. Captain Filgate's report I have not seen.

4. I will inform the Directors of your desire to know the grounds of their objection. In the meantime I have the honour to answer the rest of your questions. The No. 2 Account contains the debtor and creditor entries of all sums which come into the hands of the Company for definite re-disbursement or deposit, such as income-tax, fines, securities, guaranteed interest, remittances of salary (or cash orders) to Madras, interest on balance, etc., with all which the Government has nothing to do. The balance of forfeited securities is retained in this account, after meeting all reputed claims and charges against them payable to construction; and these securities were (all but invariably) part of the value of work actually completed and measured, and were retained in hand to meet such claims. I have carefully but cursorily inspected the books, and, as far as I can judge, there seems

no chance of any confusion of the kind suggested, but if there were any such it must have escaped the compilers and supervisors of the No. 1 Account, in which every pie with which the Company are entrusted for contract purposes has been accounted for, audited, and passed.

5. In reference to contractors' securities, it seems reasonable that such deposits when forfeited should be carried into the No. 1 Account. The least time which, as a rule, would be sufficient to give security against claims arising would be three years from the time of forfeiture, and though the Company have never yet taken advantage of the Statute of Limitations to reject a fair claim, still I see no objection to such a transfer of forfeited securities from No. 2 to No. 1 Account so soon as the Statute of Limitations affords protection against vexatious litigation in each case.

SUBMITTED for the information of Government, with reference to G. O., No. 1,309, dated 10th May 1873.

2. It will be seen from the letter from the Government Examiner that very considerable progress has been made in adjusting the items noticed by the Deputy Accountant-General, Public Works Department, and that others are receiving attention with a view to their adjustment as early as may be practicable.

3. Government have in G. O., 26th May 1873, No. 1,423, approved of the proposal to bring the home expenditure of the Company upon the Indian accounts, and the necessary materials for making the entries being believed to be available, it does not appear to be requisite at present to ask for the transmission of additional accounts from England.

4. Arrangements have been made for reducing the bulk of the Progress Reports submitted by the Company's officers to this office.

5. The circumstances connected with the advances made from the Treasury on Revenue Account have come under the special notice of the Government of India, and the orders of the Secretary of State on this subject have been solicited.

6. With regard to the No. 2 Account Current, which has not, like the other accounts, come under periodical examination, the letter from the Chief Engineer and Manager appears to show that there is no necessity for its examination, and that the arrangements hitherto in force may continue. At the same time, should the Government of India be disposed to desire the inspection of this account by the Government Examiner, it may be concluded from the tenor of Mr. Latham's letter that he at least would not make any serious objection to such an examination.

(Signed) J. MULLINS, Lieut-Colonel, R.E.,
Chief Engineer for Irrigation.

No. 85. ORDER THEREON, 6th August 1873, No. 1,957.

IRRIGATION, No. 6.

ORDERED that these papers be forwarded to the Government of India.

(Here enter No. 1,958, dated 6th August 1873.)

(True Extract.)

Exd. S. T. Austin.
Spare Copies.

Colonel, R.E.,
Secretary to Government.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, *6th August* 1873.

No. 86.

No. 1,958.

FROM

COLONEL G. W. WALKER, R.E.,
Secretary to the Government of Madras,
Public Works Department.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.
Public Works Department.

IRRIGATION, No. 7.

SIR,—With reference to your letter of the 9th April 1873, No. 93 A. I., I am directed to forward herewith one from the Examiner of Railway Accounts with an endorsement by the Chief Engineer for Irrigation, containing explanations on the several points noticed by Captain Filgate in his report on the Account and Audit Offices of the Madras Irrigation and Canal Company.

2. It will be noticed that the largest items enumerated by Captain Filgate have since his inspection of the accounts been finally adjusted, and that the remaining small items will, it is expected, be shortly adjusted.

3. Adverting to paragraph 6 of the report, I am to forward a copy of the orders of this Government, dated 26th May 1873, No. 1,423, and to express their concurrence in the views of the Chief Engineer for Irrigation, that as the necessary materials for apportioning Home charges between Capital and Revenue in the manner proposed are available, it does not seem necessary at present to move the Home Government for the transmission of any additional accounts.

4. The report of the Chief Engineer and Manager on the subject of paragraphs 7 and 8 shows that the accounts which now come under the scrutiny of Government Officers afford all the means of check which can be desired, and unless the Government of India see cogent reasons for requiring the examination by the Government Examiner of Account Current No. 2, the details of which are described by Mr. Latham, His Excellency the Governor in Council does not see any necessity for pressing for any change of the present system.

5. Steps for reducing the bulk of Progress Reports in accordance with the suggestion in paragraph 9 have already been taken.

6. It seems unnecessary to comment on paragraph 10, the orders of the Secretary of State being now awaited on the reference which it is understood has been made by the Government of India.

I have the honour to be,
Sir,
Your most obedient servant,

Colonel, R.E.,
Secretary to Government.

Exd. S. T. Austin.
Spare Copies.

No 15

From

The Offg Government Examiner
Madras Irrigation & P.W. Accounts

To

The Offg Engineer for Irrigation
Fort St. George

Sir,

With reference to Government Circular No 1309 of the 10th Instant, I have the honour to offer the following remarks on the points referred to by Captain J. Gleig M.S. Deputy Accountant General in his Report on the Accounts of the Madras Irrigation and Canal Company.

2. In my examination the Balance Sheet for the 30th September last (Appendix A No 3) the following Stores transactions were being investigated with a view to their being brought into the general books of the Company. The entries necessary to effect this have since been ascertained and made in the books for January, and as was mentioned would be the case, the following Accounts have been absorbed thereby.

Guaranteed Capital Account.

Stores Charges	Dr	95960-16--
General Stores	"	3,35,177-15-9
Manufacture of Stores	"	23,971-11-4
To Private account	Cr	10,192-8-6
Stores sold and recoverable in Cash.	"	27,712-5-7

Loan account.

Manufacture of Stores		73-13-6.

The Stores Charges in the Loan account which stood at

No.

Rupees 115851. 12. 8 on the 30th September last have been reduced by the same entries to about Rs. 75,000.

3 Para 2. The principal items referred to by Captain Silgate in his 2nd paragraph and some of the other Accounts having been closed and others considerably reduced there only remain a few small amounts which, however are two more important matters which are now in progress and have been completed, will be investigated with a view to adjustment where necessary.

4. Para 3. In my letter No 8 of the 31st March last above referred to the method of working the Stores Charges Account was detailed and the objectionable features were pointed out. Proposals were also made to apportion in future between Capital and Revenue in the same way as other General Charges the Store Salaries and rent and to debit Miscellaneous Charges such as carriage &c to the Stores on work executed. These proposals were approved by you and accepted by the Company. The system will be brought into force with the Accounts for April the balance of the Stores Charges Account on the 31st March being written off as authorised in your letter to the Acting Manager of the Company dated the 16th of the Chief Engineer will be called upon to explain the causes to Captain Silgate's satisfaction should be in [illegible]

5. Para 4. The suspicious balance has been removed since the date of Captain Silgate's report and it is hoped to be able to close the account.

6. Para 5. The Amounts shown here as at the debit of Profit and Loss have been increased by the Stores adjustments. It was arranged between the Acting Manager and myself that this account should receive attention as soon as the Stores matters had been completed and when the Office was settled down at Kurnool an investigation will be made and proposals for its closure submitted.

7. Para 6. Government in their order No 1123 of the 26th ult. have directed that the Home Charges should be brought into the Indian books of the Company and apportioned between Capital and Revenue in the same way as the Agency Charges which are distributed between the two Accounts in the ratio of the Expenditure under them. Captain Silgate suggests that the Secretary of State should be asked to have detailed Statements of the Home Expenditure sent out for each half year, as is done in the case of the Guaranteed Railways. These would perhaps be useful for comparison with the Accounts sent out by the Company (and as showing that the Charges therein had come under the cognisance of the India Office.

8. Paras 7 & 8. Under the instructions from the Director the Examiner has not access to the Account called No 2. and am unable to say what items are contained in it. From those not appearing in the General books of the Company

School of judge that the items under "Securities" "Fines" and "Unpaid Wages" and Captain Silgate has stated reasons why these should be under the Control of Government. On the Guaranteed Railways the whole of the Accounts are accessible to the Examiner.

9. Para 9. Of the Progress Report in the Conclusions for in mentioned by Captain Silgate will meet the requirements of Government, clerical labour would be saved both in preparing and Examining the Returns.

10. Para 10. On the Guaranteed Railways by arrangement between Government and the Companies, interest is allowed on the Revenue balances of each half year. The differences between the Receipts and Advances of each month to carry interest for the remaining months of the half year, whether the net Amount, if in favor of the Company is taken to account in the Earnings, or if against the Company, becomes part of the working Expenses, in the Revenue Account of the half year. I am not quite clear whether Captain Silgate has in view a similar arrangement for the Madras Irrigation (and Canal Company or that he thinks the excess advances of each half year should carry interest against the Company until such time as they are recouped from future Surplus profits or otherwise. In the first case it would require to be determined on what date the Company should receive credit for their Earnings. As present in the books of the Local Accountant General credit is given as the Water rate is recovered from the Cultivators, but as the Company have nothing to do with the Collection, they would no doubt probably claim to receive credit in the month in which the Irrigation is performed. In the other case the matter would seem to be intimately connected with the question as to the manner in which the Deficits in working are to be met, and this I see stated in the 6 para of Government of India Resolution published with Government order No 1079 of the 5th April last has been referred to the Secretary of State. It does not appear to be provided in the Contract that the Guaranteed Interest paid by the Secretary of State shall bear interest against the Company until it is repaid, And if it be determined that the Deficits in working are to be regarded as additions to the advances of Guaranteed interest, to be recovered in the same way, it is perhaps questionable whether interest could be claimed on them.

I have the honor to be
Sir,
Your most Obedient Servant.

Madras
13th June 1873.

J. Williams
Offg. Govt. Examr. & Audr. of Accounts.

No. 18.

From The Offg. Govt. Examiner
M. S. V. Coys accts.

To The Chief Engineer for Irrigation
Fort St. George

No. 157 Ret

Dated 13th June 1873
Desp.d —do—
Rec.d 25

P.W. 4222/73.

"Offering the written remarks on the points reported to by Captain Pitcairn R.E. in his report on the Accounts of the Tanjore Irrigation & Canal Co.

R. 28. 7. 73

Madras Irrigation & Canal Company
Chief Engineer & Managers Office
Kurnool 27th June 1873.

No. 125

From

The Chief Engineer & Manager
M. I. & C. Co.

To

The Chief Engineer
For Irrigation & Joint Secretary to Government
Fort St. George.

Sir

No. 2 Account
Your No. 29 of 11th June 1873

I have the honour to point out that the method by which the No. 2 Account is kept distinctly Separate from No. 1 has been in use since 1859: but seems to have been finally modified in obedience to the G.O. No. 3297 of 1st November 1864. According to that order the items described in Clause 14 of your letter, as consulting Engineer printed with that G.O. were thereafter to be kept entirely distinct from the accounts rendered to Government.

Deposits of Contractors
Income tax
Deductions from Salaries and other things having nothing to do with the works the accounts of which require to be examined by the Consulting Engineer for Government.

It required, some time to get this distinct Separation made both in the past and current records and accounts: for I find the Separation again urged in para 26 of your letter printed with G.O. No. 1893 of 19th June 1865 on the ground that "there should be no difficulty whatever in "relieving the Capital account of these items as the No. 2

"Cash Account Current, to which they belong, and with
"which this (the Consulting Engineer on behalf of
Government) has "nothing whatever to do." It seems
as though the Madras Government in their order
express their full concurrence with you. I am not
aware that the Board of Directors expressed a "desire
that the Government Officers should not have
access to the No 2 Account," but search is still
being made to ascertain. They no doubt acquiesced in
the separation.

It now appears that the Deputy Accountant
General, Public Work Department states his opinion
that this No 2 account should be again brought
before Government, and should be placed under
the same supervision as that for ordinary accounts,
in order that the Government Officers should
satisfy themselves that the items contained in this
account really appertain solely to the Company
and may properly be dealt with by them without
reference to Government. Captain Filgates re-
port I have not seen.

I will inform the Directors of your desire
to know the grounds of their objection. In the mean-
time I have the honour to answer the first of your
questions. The No 2 Account contains the debtor and
creditor entries of all sums which come into the hands
of the Company for definite disbursement or
deposit such as Income tax, Fines, Securities guaran-
teed Interest, Remittances of Salary (or cash orders)
to Madras, interest on balance, &c. with all which
the Government has nothing to do. The balance of
Forfeited securities is retained in this account,
after meeting all reported claims and charges against
them payable to construction; and these securities
were (all but invariably) part of the value of work
actually completed and measured and were retained in

hand to meet such claims. I have carefully but cur-
sorily inspected the books and as far as I can judge
there seems no chance of any confusion of the kind sug-
gested: but if there were any such it must have es-
caped the Compilers and Supervisors of the No 1 ac-
count, in which every pie with which the Company
are entrusted for Contract purposes has been account-
ed for Audited and passed.

In reference to contractors' securities, it seems
reasonable that such deposits when forfeited should
be carried into the No 1 Account. The last time
which, as a rule, would be sufficient to give security
against claims arising would be 3 years from the time
of Forfeiture: and, though the Company have never
yet taken advantage of the statute of limitations to
reject a fair claim, still I see no objection to such a
transfer of Forfeited securities from No 2 to No 1
Account so soon as the statute of limitations affords
protection against vexatious litigation, in each case.

I have the honor to be
Sir
Your most Obdt. Servant
John H Latham
Chief Engineer & Manager

the Home ex-hen-

C E's No. 180.
Regd

No. 125
From The Chief Engineer & Manager
To The Chief Engr. for Irrig

Dated 27th June 1873
Received 3rd July — 6/7
Sir Matter written to[illegible]
by. 7/7

Rly. 6 Aug/73 B.R. 84
P.W. 4222/73.

Furnishes information regarding the method of keeping the Rock distinct & separate from the Clay

Pub: Works Department

No 1957

Proceedings of the Madras Government

under date the

from the Chief Engr. for Irrign. W.T. No 24 dy 9 July 1873

Ordered that

these papers be for-

-warded to the Govern-

-ment of India.

No 1958

To

The Secretary to the

Government of India

P.W. Dept.

Sir,

With reference to

your letter of the 9th

April 1873, No 934, I

am directed to forward

50

P. W. Dept. 1873 Proceedings No 1222
From The Chief Engr.
For Irrigation
To The Secretary to Govt.
No 24.
Dated 9th July 1873
Rec'd 28th July 1873
Subject
No 1958. Submitting letter
from the Collr. of Tanjore
Annexing a Copy of
A Report from the Asst
to the Collr. of Tanjore
with reference to the
Petition of the ryots
of 10 villages
praying for

the entries being believed to be available, it does not appear to be requisite at present to ask for the transmission of additional accounts from England.

4. Arrangements have been made for reducing the bulk of the Progress reports submitted by the Company's officers to this office.

5. The circumstances connected with the advances made from the Treasury on Revenue account have come under the official notice of the Govt of India, and the orders of the Secretary of State on the subject have been solicited.

6. With regard to the £2 account current, which has not, like the other accounts, come under periodical examination, the

the letter from the Chief Engineer & Manager appears to show that there is no necessity for its examination, and that the arrangements hitherto in force may continue. At the same time, should the Government of India be disposed to desire the inspection of this account by the Govt Examiner, it may be concluded from the tenor of Mr Latham's letter that he at least would not make any serious objection to such an examination.

Col Rundall

Lt Col RE.

Chief Engr for Irrigation

To The Secretary to Govt PWD

herewith one from the Examiner of Railway Accounts with an endorsement by the Chief Engineer for Irrigation, containing explanations on the several points noticed by Captain Filgate in his report on the Account and Audit Offices of the Madras Irrigation and Canal Company—

It will be noticed that the largest items enumerated by Captain

Filgate have since his inspection of the Accounts been finally adjusted and that the remaining small items will be shortly expected be adjusted—

Adverting to para 6 of the report I am to forward a copy of the orders of this Government dated 26th May 1873 No 1423 and to express therein concurrence in the views of the Chief Engineer for Irrigation that as

the necessary materials
for apportioning Home
charges between Capital
and Revenue in the
manner proposed
~~are~~ ~~available~~ are
available, it does
not seem necessary
at present to move
the Home Government
for the transmission
of any additional
accounts.

The report of
the Chief Engineer and
Manager on the subject
of paras 7 and 8 shows
that the accounts
which now come under
the scrutiny of Govern-
-ment officers afford
all the means of check
which can be desired,
and unless the Govern-
-ment of India see
cogent reasons for
requiring the Exami-
-nation by the Govern-
-ment Examiner of
Account Current
No. 2, the details of
which are described
by Mr. Latham, His
Excellency the Governor

the Council does not see any necessity for pressing for any change of the present system-

Steps for reducing the bulk of progress Reports in accordance with the suggestion in para 9 have already been taken-

It is unnecessary to comment on para 10 the orders of the Secretary of State being now awaited on the reference which it is understood has been made by the Government of India-

25/2

b.s. Cohen with 25 Cohen of 1957- 13/8/57

16 C

Ap 4222

Govt. of India

PUBLIC WORKS.

To The Secretary to the Govt of India

Dated

Rec'd. Encl. 2

G. O. 6 Aug 1873. Nos 957-958

Nos. 871-887 86

Re. N. W. P. Co. Papers

On the Endorsement of the Chief Engr per Despatch on letter from the Govt of Bg Containing explanations on the several points noticed by Capt Pilgate in his report on the accounts and Audit Offices of the N. W. P. Co.

Forwarding with remarks, explanations on the several points noticed by Capt Pilgate in his report on the Accounts and Audit Offices of the N. W. P. Co.