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(2) Date of repair 13-18-1911

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 614	Press
38-39	~~Mis.~~
Dated 2 3	1871

Not to be folded or roughly handled

10/15/11

No. 38. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Public Works Department, dated Madras, 26th January 1871, No 115 —

REFERRING to No. XXXVIII of the Rules for the audit of the accounts of the Madras Irrigation and Canal Company,
G O, No 486, dated 13th February 1869.

I have the honour to forward, for the consideration and orders of Government, extracts from certain monthly Audit Statements, being items objected to by the Government Examiner, and in whose opinion I concur that they have been improperly disbursed, and that the Agent's replies are not sufficient to allow of the charges being admitted in the accounts

2. The Examiner's reasons of objection, the Agent's replies in explanation, and my decision, being all clearly stated in the extract, it seems unnecessary that I should make any further remarks, except in regard to the item in April 1870, in which it will be observed that the Company's Chief Accountant, Mr Badham, prepared in that month bills for the increased travelling allowances under the rules sanctioned in Government Order, No 36, 7th January 1869, on account of tours made by him in January and February 1866, June and July 1867, and January and February 1868, and in substitution of the smaller amounts which, under the rules existing at the dates the tours were made, had been properly disbursed to him. At the time of preparation of the Audit Statement for April 1870, Mr Badham was on leave in England, and the Agent's reply to the objection raised was a request that the matter might be allowed to stand over until Mr. Badham's return. Having heard nothing further on the subject after Mr Badham's return, I called on the Agent for Mr Badham's explanation on the 5th November 1870, and I again reminded him on the 9th of January 1871, but to neither reference have I received any reply whatever.

Proceedings of the Madras Government, Public Works Department,
2nd March 1871.

No	Description of charge objected to	Amount drawn	Amount objected to	Examiner's reasons of objection	Replies of the Company's Officers	Decision of the Consulting Engineer	Amount disallowed to be written back and refunded	When written back or refunded
Ordinary Voucher, No 29, Deputy Chief Engineer's Office	Two days' batta, at 5 Rupees 1st class Railway fare from Ghooty to Cuddapah Three Horses, Railway fare Post bullocks, 24 miles, at 2 Annas	RS A P 10 0 0 9 0 0 18 0 0 3 0 0 40 0 0	RS A P 18 0 0 18 0 0 18 0 0 18 0 0 18 0 0	October 1869 I do not think the Travelling Allowance Rules allow of a charge being made for horses—5 Rupees a day batta in addition to fixed batta is drawn	Mr Gordon was removed from Bellary to Cuddapah on the Company's business and without the remotest benefit to himself, under these circumstances it would be most unfair to make Mr Gordon pay any portion of his outlay	The charge for one horse appears admissible under G.O. No 2,611, of 27th August 1867, and the charge for other two horses is inadmissible		
Do do No 1,36;	Mr Badham's Account Current of travelling expenses incurred while on tour in January and February 1869. By Railway, 456 miles, at 3 Annas Conveyance of luggage and equipment Conveyance of bandy Bullocks, 80 miles, at 3 Annas	446 12 0 85 8 0 24 8 0 51 6 0 15 0 0		November 1869 The cost of hiring bandies and bullocks for actual travelling is allowable, not, I think, the cost of bullocks hired when stationary. A charge of this sort is met, I think, by allowance of 5 Rupees a day	Mr. Badham had first to travel to Kurnool, then, while laboriously engaged in the Company's business, he had daily to travel backwards and forwards from one point to another. I cannot perceive the difference Major Mullins has passed similar items without questions	Inadmissible, should be met from the allowance of 5 Rs a day		

Proceedings of the Madras Government, Public Works Department,
2nd March 1871.

No	Description of charge objected to	Amount drawn	Amount objected to	Examiner's reasons of objection	Replies of the Company's Officers	Decision of the Consulting Engineer	Amount disallowed to be written back and refunded	When written back or refunded
Do do No 2,050, Agent's Office	Bullocks, 170 miles, at 3 Annas Batta, 45 days, at 5 Rupees per day Bullocks in Kurnool for 9 days, at 1½ Rs a day Mr Badham's travelling expenses from Madras to Nellore and back Hire of a boat to Doogoorapatnam Hire of a coach from do to Nellore Bullocks to Doogoorapatnam Do to Nellore Masalchi and oil Hire of tonjon in Nellore Palkee to Seeveraram Do return to Nellore Masalchi Coolies Boat from Seeveraram Peons' boat hire, etc., from Pulicat Carriage back of table. Batta, 10 days, at 5 Rupees	31 14 0 225 0 0 13 8 0 446 12 0 150 2 0 18 8 0 10 0 0 9 6 0 9 6 0 1 12 0 6 8 0 8 10 0 5 4 0 1 12 0 5 0 0 18 8 0 4 0 0 1 8 0 50 0 0 150 2 0		March 1870 Rules as laid down in letter published with G.O. No 36, of 7th January 1870, provide for hire of palanquins bullock coaches and every means of conveyance when travelling, but they do not provide for hire of means of locomotion in a station, thus expense apparently is intended to be covered by the allowance of 5 Rupees a day	Vide Agent's No 259, dated 6th June 1870, and the Consulting Engineer's reply, No 78, dated 13th June 1870 Copies attached.	Inadmissible, the Agent has been informed that these charges should be met from the allowance of Rupees 5 a day		

Extract from the Register of Audit Statements rendered by the Examiner of the Madras Irrigation and Canal Company's Accounts —(Continued)

No.	Description of charge objected to	Amount drawn	Amount objected to	Examiner's reasons of objection	Replics of the Company's Officers	Decision of the Consulting Engineer	Amount dis-allowed to be written back and refunded	When written back or refunded
Agent's Office	Amended Account Current of travelling expenses of Mr Badham In January and February 1866 In June and July 1867 In January and February 1868	RS A P 295 1 6 415 1 10 321 12 10 1,032 0 2	RS A P 70 6 0	April 1870 Mr Badham in 1866 drew Rupees 234 8-10 for travelling allowance, the bill was certified to by Mr Badham, and signed by the Agent, the amount was duly passed by the Consulting Engineer, under date 26th May 1866, and paid to Mr Badham by cheque, dated 23rd March 1866. Again he made a tour in June and July 1867, and again in January and February 1868, his bill for these two trips was Rupees 727-1-4, and also Rupees 250, which sums were charged to In-efficient Balance. His bills then stood — RS A P 1st 234 8 10 2nd and 3rd 727 1 4 961 10 2 for these amounts he had drawn as below —	I request that this matter may be allowed to stand over till Mr Badham's return	Retrenched, pending receipt of explanation	.	...

Proceedings of the Madras Government, Public Works Department,
2nd March 1871.

RS A P.
234 8 10
727 1 4
250 0 0
1,211 10 2 or Rupees 250

in excess of what he was entitled to draw, instead of repaying this sum he makes out new bills for these three tours under the more favourable rates that were sanctioned in G. O. of 7th January 1869, No 36

These amended bills amounted to —

RS A P
1st trip .. 295 1 6
2nd .. 415 1 10
3rd .. 321 12 10
Total . 1,032 0 2
or Rupees 70 6 0

more than the amount he was entitled to draw under the rules in force when the journeys were made, but even under these rules the amount drawn is Rupees 28 more than the rules fairly entitle him to draw

No	Description of charge objected to	Amount drawn	Amount objected to	Examiner's reasons of objection	Replies of the Company's Officers	Decision of the Consulting Engineer	Amount disallowed to be written back and refunded	When written back or refunded
Ordinary Voucher, No. 171, Agent's Office.	Mr Badham's Salary Allowance	RS 750 0 0 50 0 0 800 0 0	RS 41 15 0	Although Mr Badham is reported to have been granted 6 months' leave of absence to Europe from 6th May 1870 (vide Statement for May,) his allowances from 6th to 31st May are drawn in the voucher under audit, which is inadmissible under paragraph 1 of the Leave Rules	May 1870 A similar charge for allowances, when Mr Badham was on leave in June 1868 was, after some correspondence with the Consulting Engineer, passed by the Government Examiner, and again in 1869 the Government Examiner passed the allowance to Mr Badham when on leave from 26th May to 6th July 1869 Mr Badham's present leave is for 6 weeks under Clause 2 of the Furlough Regulations, and 4½ months under Clause 10	Mr Badham was not entitled to any leave under Clause 1 or 2 of the Rules, nor do the Rules authorize sick leave under paragraph 10 to be granted in continuation of leave under clause or paragraph 1 or 2. The cases quoted by the Agent are not applicable as precedents, and I consider that Mr Badham was not entitled to the allowance	...	

MADRAS,
26th January 1871

(True Extract)

(Signed) J CARPENDALE, Colonel, R E.,
Consulting Engineer for Irrigation and Canal Company

Proceedings of the Madras Government, Public Works Department,
2nd March 1871.

From the Agent and Manager of the Madras Irrigation and Canal Company, to the Consulting Engineer for the Madras Irrigation and Canal Company, dated Madras, 6th June 1870, No 239.

THE Government Examiner has requested me to take your opinion upon two points —

1 He objects to pass the Chief Accountant's charge for a conveyance within a station while engaged in the Company's business. The rules sanction travelling expenses, and Rupees 5 a day or other expenses. It appears to me that a conveyance for carrying an officer from one end of a station to the other is as a legitimate item of travelling expenses as one to carry him from one station to another.

2 He objects to a charge for extra gharrie-hire in Madras. This is a mere question whether, when the General Storekeeper has knocked up his horse while travelling about Madras on the company's business, it is more advantageous that a zealous servant, regardless of his own health improperly so in this case, should postpone the Company's business to another day, or hire an extra horse. I have known Mr Badham go out before day-light and again in the evening, visiting the Gun Carriage Factory, the Custom-house and other places, in his anxiety thus to expedite the Company's business in connection with the supply to the works of lock-gates, sluices, and stores of various description, when I calculate that the extra labour on his own part must have been worth far more than the 3 Rupees spent on an extra horse after knocking up his own.

From the Consulting Engineer for Irrigation and Canal Company, to the Agent and Manager of the Madras Irrigation and Canal Company, dated Madras, 13th June 1870, No 78.

In reply to your letter, No 239, of the 6th instant, I have the honour to inform you that, on the explanation given in your 2nd paragraph, I consider the charge by Mr Badham for an extra horse or carriage occasionally in Madras on the Company's business is admissible, but with respect to conveyance hire while temporarily at Kurnool or other up-country station, I concur in the Examiner's opinion that such expenses should be met from the allowance of Rupees 5 a day. This allowance is clearly intended to cover expenses of this nature, and is much more liberal than in the Government service where an officer, situated as Mr Badham, would only be allowed Rupees 3 a day at most, and is debarred from drawing any allowance on those days on which mileage by rail or allock-hire is granted.

ORDER THEREON, 2nd March 1871, No 614.

No. 39.

IRRIGATION, No. 3

THE correspondence and extracts from the monthly Audit Statements of the Madras Irrigation and Canal Company, submitted with this letter by the Consulting Engineer, relate to certain amounts which have been disbursed on account of travelling expenses to Mr. Gordon, an Engineer, and Mr. Badham, the Chief Accountant of the Company, between October 1869 and May 1870, but to which exception is taken by the Government Examiner.

2. The Consulting Engineer supports the views of the Examiner in the cases of the demands made by Mr. Badham, and, with respect to the enhanced claim made by that gentleman for travelling expenses incurred between January 1866 and February 1868 under the operation of G O., No. 36, of the 7th January 1869,

Proceedings of the Madras Government, Public Works Department,
2nd March 1871.

Colonel Carpendale points out that the original bills were duly disposed of at the time in accordance with the rules then in force, and that the order in question, being of a subsequent date, is not applicable to the case.

3. His Excellency the Governor in Council concurs in the opinion of the Consulting Engineer, but observes, with reference to the audit of the claims of Mr Gordon, that the order of the 27th August 1867, No. 2,611, allows the cost of the conveyance of one horse by rail, when one is taken, to be passed to officers of the Company joining their stations on *first arrival from England*. This order does not apply to officers who, having joined, are in the receipt of travelling allowances when marching. Colonel Carpendale will therefore quote the rule which supports such a claim on the occasion of Mr Gordon's transfer

(True Extract)

Colonel, R E,

Secretary to Government.

To the Consulting Engineer for the Madras Irrigation and Canal Company.
,, Agent and Manager of do do.

Ed T O'Connor

Consulting Engineer's Office
Irrigation Canal Company
Madras, 13 June 76.

No. 78
To
The Consulting Engineer for I.C.C.
The Agent & Manager I.C.C.
Sir,

In reply to your letter No. 239 of the 6th instant I have the honor to inform you that on the explanation given in your 2nd para. I consider the charge by Mr Radham for an extra horse or carriage occasionally in Madras on the Company's business is admissible, but with respect to conveyance hire while temporarily at Turnool or other up country station I concur in the Examiner's opinion that such expenses should be met from the allowance of Rupees 5 a day - This allowance is clearly intended to cover expenses of this nature and is much more liberal than in the Government service where an officer situated as Mr Radham would only be allowed Rupees 3 a day at most and is debarred from drawing any allowance on those days on which mileage by rail

rail or bullock hire is granted.

Have the honor to be
Signed J. Carpentale, Col. R. B.
Counselor for S. C. Company
(true copy)

Ed. M. B.

12/28/71

N^o 239

Madras Irrigation & C. Co.
Madras, 6 June 1870.

To
The Agent & Manager M. S. & C. Co.
The Consulting Eng. M. S. & C. Co.
Sir,

The Government Examiner has requested
me to take your opinion upon two points:

1. He objects to pass the Chief Accountants
charge for a conveyance within a Station
while engaged in the Company's business.
The Rules sanction Travelling expenses and
Rupees 5 a day for other expenses. It ap-
pears to me that a conveyance for carrying
an officer from one end of a station to the
other is as a legitimate item of Travelling
expenses as one to carry him from one station
to another.

2. He objects to a charge for extra gharry
hire in Madras. This is a mere question
whether when the General Storekeeper has
knocked up his horse while travelling
about Madras on the Company's business it
is more advantageous that a zealous ser-
vant regardless of his own health/improperly
so in this case should postpone the Com-
pany's business to another day or hire an
extra horse. I have known Mr. Radham out
before

before day light and again in the evening
visiting Casuarine, the Gun Carriage Factory,
the Custom House and other places in his
anxiety thus to expedite the Company's business
in connection with the supply of the works
of Locks, Sluice valves and Stones of
various description when I calculate that
the extra labor on his own part must have
been worth far more than the three Papes
spent on an extra horse after tacking
up his own.

I have &c
Signed J. H. Newcome
Agent & Manager.

(True copy)

Col. R. O.
Consul for S. C. Company.

Ed. M. B.

True copy.

1871/4/28/71

Consulting Engineer's office
Irrigation & Canal Company
Madras, 26 Jan'y/71.

N^o 115.
To
Colonel, I. Curpindale R.E.
Consul for S. C. Co.
The Secretary to Government
Public Works Department.

G.O. N^o 486-13 Feb'y/71

Referring to N^o XXXVIII of the Rules
for the audit of the accounts of the Madras Ir-
rigation and Canal Company I have the honor
to forward for the consideration and orders of
Government extracts from certain monthly audit
statements being items objected to by the Govern-
ment examiners and in whose opinion I conceive
that they have been improperly disbursed, and
that the Agents' replies are not sufficient to
allow of the charges being admitted in the accounts.

2. The examiners' reasons of objection - the
Agents' replies in explanation - and my decision
being all clearly stated in the extract, it seems
unnecessary that I should make any further re-
marks, except in regard to the item in April 1870
in which it will be observed that the Company's
Chief Accountant Mr. Radham prepared in that

month bills for the increased travelling allowances
 under the rules sanctioned in Government Order
 No 36 of January 1869 on account of tours made
 by him in January and February 1866 - June and
 July 1867 and January and February 1868 and in
 substitution of the smaller amounts which
 under the rules existing at the dates the tours
 were made had been properly disbursed to him.
 At the time of preparation of the audit statement
 for April 1870, Mr Radham was on leave in England,
 and the Agent's reply to the objection raised was a
 request that the matter might be allowed to stand over
 until Mr Radham's return. Having heard nothing
 further on the subject ^{after Mr Radham's return} I called on the Agent for
 Mr Radham's explanation on the 5 November 1870,
 and Lagan reminded him on the 9 of January 1871,
 but neither reference have I received any reply
 what must.

Have the honor to be,
 Sir,
 Your most obedient servant,
 J. G. M. D. Cole
 Consulting Engineer for the Company.

L. & C. Company's accounts

3

Decision of the Consulting Engineer.	Amount	When written back or refunded.
	disallowed to be written back and refunded.	

substituted
under the
were made
At the time
for April
and the day
request that
until Mr
further on
Mr Badham
and Lupton
but I don't
what time

10th 1871 Sept.
 20th of Sept. 1871
 from 11th 1871 4 28
 The Cincinnati & C. Co.
 Co.
 The Secretary of Gov. D. W.

Lat. 26° } January 77.
 Lon. 30° } 2-E. Wind.

Quest. 3.

Towards for the consideration
Vouchers of £6. 2s. 6d. from
certain monies, audited & being
items objected to by the
Examiners Mr. J. & C.
Company's accounts. —

N^o 614-2 March 71

Č. 38

68 Feb 4/78 On 10.

your most obedient servant,

If you will please
 send me a copy of the
 Company -

C. M. B.

M. J. & C. Company's accounts

3

	Pers.	Decision of the Consulting Engineer.	Amount disallowed to be written back and refunded.	When written back or refunded.
Ordinary Bellary of Grand Infantry Cash. tion		The charge for one horse appears admissible under G.O N ^o 2611 of 27 th Aug 06 and the charge for other two horses is inadmissible.		
Lt. Col. of Camp's and not has is.		Inadmissible - should be met from the allowance of 5 Rs. a day.		

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ances when Mr Radham was not entitled to any
1/68 was after leave under clause 1 or 2 of the rules,
s. Eng & passed nor do the Rules authorize such leave
in in 1869 the under para. 10 to be granted in continua-
ance to Mr tion of leave under clause or para: 1 or 2.
1 May to 6 the cases quoted by the Agent are not ap-
leave is for plicable as precedents and I consider
Turlough that Mr Radham was not entitled to the
2 clause 10 allowance.

(True Extract)

Yours truly
Consulting Engineer &c &c.

Mr. Sept. 6
No. 6.14
Readings of the Madras Government
Under date the 2nd February 1871
I read the following
From the Chief Engineer
for S. & Canal Company (Here enter No 115 of 26 Jan 1871)

N.

The correspondence
and extracts from the
monthly audit statements
of the Madras Irrigation
and Canal Company,
submitted with this
letter by the Consulting
Engineer, relate to certain
amounts which have
been disbursed on ac-
count of travelling
expences to Mr. Gordon
an Engineer and Mr.
Radham the Chief
Accountant

Accountant of the Com.
pany between October 1869
and May 1870 but to
which exception is taken
by the Govt. Examiner.

The Com. Engineer re-
ports the views of the
Examiner in the case
of the demands made
by Mr. Badham, and
with respect to the
excessive claims made
by that gentleman
for travelling expenses
incurred between January
1866 and February 1868.
under the operation of
Bill No. 36 of the 7th Jan'y/69,
Col. Carpenter points
out that the original
bills were duly disposed
of at the time in
accordance

accordance with the
rules then in force, and
that the order in
question, being of a sub-
sequent date, is not
applicable to the case.
His Excellency the
Governor in Council
concurs in the opinion
of the Com. Engineer,
but observes with re-
ference to the audit
of the claims of Mr.
Gordon, that the order
of the 27th Augt/67,
No. 2611, allows the
cost of the conveyance
of one horse by rail,
when one is taken, to
be passed to officers
of the Company joining
their stations on
first

first arrival from England.

(11)

This order does not apply
to officers who, having
joined, were in the
receipt of travelling
allowances when marching.

Col. Carpenter will
therefore quote the rule
which supports such
a claim on the occasion
of Mr. Gordon's transfer.

[Signature]

21
To.

The Congl. Secy. Mr. J. H. C. Co.
Agent & Manager do do

Recd. 3/3/71

Ed. 1710

24 August 1868-69
7 Jan 1869-69-70
13 Feb 1869-38-388

Cp. 428

Govt of 1871 Madras.

PUBLIC WORKS.

The Consulting Engineer
for the Madras Irrigation
and Canal Company.

Further Pro 1995-07
4-4-71
2105 of 13-8-71

Dated

Recd.

3

G. O. 2 March 1871. 514.

Nos. 38439.

Travelling expenses. Mr. [Name] refers
in the letter from the [Name] for
the Madras [Name] submitting
for orders, correspondence &
extracts from the monthly
Audit Statements of the Madras
[Name] relating to certain amounts
which have been disbursed in
account of travelling ex-
penses to certain Officers
The [Name].