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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 725	Press Mis.
Dated 8. 4. 1872.	

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
8th April 1872.*

No. 117. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Railway,) dated Fort William 23rd March 1872, No. 402 A.R.:—

Duties of Examiners of Railway Accounts.

Read again Public Works Department Circular No. 17, dated 15th March 1872.

RESOLUTION.—For the purpose of still further explaining the scope of the duties of the Examiner of Railway Accounts as prescribed in Government of India Circular No. 17, Railway, dated the 15th instant, the Governor-General in Council is pleased to lay down the following instructions for the guidance of those officers:—

1. The general relation of the Examiners to the Consulting Engineers for Guaranteed Railways, and to the Accountant-General, Public Works Department, will be similar to those prescribed in the Public Works Department Code regarding the relations of Controllers to Provincial Chief Engineers and the Accountant-General, Public Works Department.

2. The Examiners as now constituted must scrutinize the transactions of the Railway Companies much more fully than has been customary hitherto, and all Railway Offices dealing with the accounts of cash or stores must be examined periodically, and any defects in their working must be promptly brought to notice.

3. It is believed that heretofore on most Railways a fair scrutiny has been exercised over the transactions which pass through the principal books of the several Companies, but the details of the documents on which entries are based, and which are not sent forward, as a rule, from the District or Departmental Offices, have not been subjected to such a scrutiny or supervision on the part of the Government Controlling Officers as is now thought proper. This is a matter which calls for immediate attention, and it will be part of the duty of the Examiners to make themselves fully conversant with the working of the offices alluded to, and to inspect them periodically at such times as can most conveniently be done; at such inspection all the records of the offices concerned should be open to examination. From this it will be gathered that the Government of India have determined upon carrying out the controlling powers assigned to them in the contracts with the several Guaranteed Companies to a much greater extent than has been done hitherto.

4. An important portion of the duties of the Examiners is to exercise a check and supervision over the Traffic Audit Offices and Traffic Accounts generally of each Railway with which they are connected, and to see that the arrangements in force are of such a nature as to protect the Company and the Government from being defrauded; also that the accounts and amounts collected are promptly sent forward; that the total outstandings due to each half-year can at any time be accurately ascertained; that the station accounts are kept in a clear, correct, and proper form; that the station balances are kept at a minimum, and that prompt steps are taken to recover any monies due from Station Masters and Clerks.

5. In order that such a control as described in the last paragraph may be efficiently carried out, the Consulting Engineers should see that steps are at once

*Proceedings of the Madras Government, Public Works Department,
8th April 1872.*

taken to cause the accounts of all stations to be at all reasonable times open to the inspection of the Examiners without any previous warning, and, although the Examiners will thus have power to examine all Station Offices, the number so inspected must of necessity be few.

6. Similarly, the offices and accounts of the Stores Department must be subjected to a like general supervision, and all documents relating thereto, and offices connected therewith must be open to inspection at all reasonable times, and without previous warning.

7. In connection with this department it will be the duty of the Examiners to see that no superfluous stock of stores is allowed to accumulate, and regarding such as has already accumulated without a fair prospect of the articles being likely to come into use within a reasonable period, an immediate and special report of the same should be made to the Consulting Engineer for such action as may appear fit.

8. Special attention will have to be given by the Examiners to the Account Offices of the Engineer, Locomotive, and Carriage and Waggon Departments, more especially with reference to the incidence of expenditure. Under no circumstances can the unexpended portions of the sanction accorded for any one object be transferred to another. On a work being completed, prompt report of the fact should be made, and the sanction should be at once closed. Additions of unnecessary plant should be carefully guarded against, and any tendency in this direction that may come to the notice of the Examiners should at once be reported to the Consulting Engineers. Similarly, the Examiners should aid the Consulting Engineers in preventing all unnecessary and superfluous outlay of all descriptions, and promptly report any facts of this nature that may come to their notice. The Examiners will have many opportunities in the discharge of their duties of seeing the progress of outlay, and should keep the Consulting Engineers fully informed of all matters which may seem to require notice.

9. The Examiners should ascertain that all stores issued from General, Departmental or other Stores, are promptly charged off as issued, and that no items of stores or plant are allowed to be charged to suspense accounts after being once issued.

10. The Examiners will see that all officers of the Companies entrusted with the custody of cash or stores, prepare accounts of their transactions each month in a correct, proper, and uniform manner, and that these are regularly recorded in the principal books of the Railway as received; that the Auditors of each Company carry on their duties expeditiously and efficiently in accordance with orders; that every item of outlay incurred, either of cash or stores, is punctually brought into the Company's books; and that the orders of Government for keeping the Company's accounts, and preparing the several prescribed forms and statements, are adhered to.

11. Where payments are made by Cashiers or Pay Masters, the Examiners must see that such payments are made on a uniform and proper principle, and should promptly bring any irregularities in this respect to the notice of the Consulting Engineers and the Accountant-General, Public Works Department.

*Proceedings of the Madras Government, Public Works Department,
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12. As the Government Financial Officers for the Railways with which they are connected, it will be the duty of the Examiners to take notice of all matters which effect economical management and working, and these officers should submit to the Consulting Engineers, from time to time, any suggestions that are likely to tend to these ends. It will also be the duty of the Examiners to watch carefully the expenditure incurred, and to point out to the Consulting Engineers and to the Accountant-General of the Public Works Department, any departures from the rules laid down by the Government of India in the expenditure of cash or stores, or in any of the operations of the Railways connected with the outlay or custody of cash or stores, or the rendering of accounts.

13. It will be the duty of the Examiners to aid the Consulting Engineers by frequent reviews of the important item of Establishments, as the works under construction or the maintenance and working of each Railway may vary from time to time, in keeping down all establishments to the lowest amount consistent with efficiency.

14. The Consulting Engineers may call upon the Examiners for reports on matters submitted for their sanction, and should take advantage of the Examiners, special knowledge to assist them generally in the control of the several Railways on behalf of Government.

15. The Examiners will submit direct to the Accountant-General of the Public Works Department all the prescribed accounts, and should correspond direct with that officer on all matters relating to accounts and audit, referring to him all questions on which they may have doubts.

16. The Consulting Engineers being the responsible administrative heads of the Local Railway Departments, should give all proper assistance to the Examiners in enforcing strict attention to the regulations regarding the disbursement of money, custody of stores, and the submission of accounts.

Governments of Madras and Bombay.
Consulting Engineers, Calcutta.
" " Lahore.
" " Lucknow.
Accountant-General, Public Works Department.
(Signed)

ORDER.—Ordered that this Resolution be communicated to the Governments and Officers named in the margin for information and guidance.
C. H. DICKENS, Colonel, R.A.,
Secretary to the Govt. of India.

No. 118.

ORDER THEREON, 8th April 1872, No. 925.

RAILWAY, No. 16.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts for information and guidance.

(True Extract)
(Signed) J. CARPENDALE, Colonel, R.E.,

Secretary to Government.

To the Consulting Engineer for Railways.
" Examiner of Railway Accounts.
Ed. S. T. Augustin.

W. 1872 Depart

N: 1641.

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GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway.

To

No. 402A-R.

Dated March 23, 1872.

Received 3rd April 72.

No. 925

Communicated to the Comr. Engrs for Railways
for the purpose of checking accounts for information & guidance

Wm. B. Benge
8-March 1872

H.

to
Com Engrs
Revenue of Ry accs

W. S. de la Torre 8/4/72
P. C. ... 22/4/72

Duties of Examiners of Railway Accounts.

P. W. D. Press—25-3-72—52.

No. 925 8th April 72.
With an order.

C/2/41
Govt. of Madras.
PUBLIC WORKS.

To The Consulting Eng^r.
for Railways.

Dated

Recd.

Encl.

G. O. 8th April 1872. 925.

Nos. 117 & 118

Railway Accounts. Nos. 117 & 118

The following is a summary
copy of Resolution ex-
plaining the duties of
Examiners of By Acts,
Comd. When the Eng^r is present