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MADRAS RECORD OFFICE

Government of Madras

Public works

DEPARTMENT

G.O. No.	1621-22	Press
B.P. No.		Mis.
307 309		
Dated	21-6.	1873.

Not to be folded or roughly handled

No. 307. Read the following letter from R. K. WILLIAMS, Esq., Officiating Government Examiner of the Madras Irrigation and Canal Company's Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, submitted through the Chief Engineer for Irrigation, dated Madras, 15th May 1873, No. 13:—

As required in Government Order, No. 877, of the 20th March last, sanctioning the removal of the head office of the Madras Irrigation and Canal Company to Kurnool, I have the honour to offer the following observations as to the arrangements to be made for the Government examination of the Company's Accounts.

2. Captain Moberly in his letter to the Deputy Secretary to Government, Public Works Department, No. 703, of the 9th December last, stated that the necessity of proceeding to Kurnool to examine the accounts of the Company would most gravely interfere with his other duties, and that, in his opinion, it would be necessary to appoint some one for the especial purpose of performing that duty. I concur in this opinion in so far that to visit the Company's Office, as is now done, after its transfer to Kurnool, would be putting a strain upon this establishment which it would be unable to bear.

3. The Acting Manager's proposition, that he should come to Madras every two months, bringing with him the books and accounts, has this point to recommend it that it would confine the time which the Examiner would require to devote to the accounts of the Company within its present limit, but were this plan adopted it is not improbable that some inconvenience might be experienced from any papers or accounts relating to past periods, which the Examiner might wish to see when going through the current accounts not being available. Besides it would in any case be necessary to depute the Accountant now working under the Examiner at the Company's Office to Kurnool with the Company's Office, and it would be desirable that the Examiner should pay an occasional visit to inspect his work and to give him any instructions which might be necessary.

4. In the Chief Engineer for Irrigation's letter, published with the Proceedings above quoted, it is stated that an occasional personal visit to Kurnool, like that now made by the Examiner to Negapatam, would appear to be all that will be necessary. The two cases however are not strictly alike. At Negapatam there is an Assistant Examiner who conducts the whole of the duties in connection with the audit of the Company's books there, the Examiner making an occasional visit, as convenience will permit, for the purpose of exercising a general supervision over the conduct of the work and of conferring with the Company's Officers upon any points which may arise. The Government Accountant at the Irrigation Company's Office, on the other hand, merely initiates the audit by checking the accuracy of each voucher for cash and stores, noting such as appear to call for further enquiry, the examination of the principal books of the Company being performed by the Examiner himself.

5. Under the Audit Rules published with Government Order, No. 486, of the 13th February 1869, the Company have to render monthly account currents, and these are not passed by the Examiner until he has completed the audit of the Company's books. To admit therefore of the accounts being submitted as heretofore, the Examiner would be required to make a monthly visit. Kurnool being situated at some distance from the line of railway a comparatively long time would

*Proceedings of the Madras Government, Public Works Department,
21st June 1873.*

be occupied in travelling, and a monthly visit for the purpose of auditing the Company's books and passing the accounts would, it appears to me, take about eight days. Under present circumstances, it would be impossible for the Examiner to undertake this.

6. It is difficult, situated as this office is, to make arrangements for the audit of the Company's Accounts when their office is placed so inconveniently as regards this purpose, as it will be after its removal to Kurnool, which may be considered entirely satisfactory. Having however regard to all the circumstances of the case, the best arrangement would, I am of opinion, be—

I.—For the Accountant now working under the orders of the Examiner to be sent to Kurnool with the Company's Office there to perform his usual duties.

II.—For the accounts hitherto furnished monthly to be in future rendered in batches quarterly

III.—For the Examiner or the Assistant Examiner upon receipt of advice from the Company of the accounts being ready or as soon thereafter as can be conveniently done, to proceed to Kurnool once a quarter and carry out the necessary examination.

7. Should Government desire it in preference to the accounts being supplied quarterly, the accounts might be checked so far as can be done by the Accountant, submitted monthly and accepted provisionally until the audit of the period embraced by them has been completed by the Examiner. The other course, however, I consider would be the better one.

8. I would wish that the arrangements now suggested, if adopted, should be considered to a certain extent as tentative until it is seen how far they work satisfactorily.

No. 309. ORDER THEREON, 21st June 1873, No. 1,621.

IRRIGATION, No. 28.

PENDING the receipt of an expression of the views of the Government of India, regarding adherence to the present arrangement for the preparation of the accounts of the Madras Irrigation and Canal Company, the Government consider that these accounts should continue to be made out monthly, under the check of the Accountant working under the orders of the Examiner, and that, once a quarter, the Examiner should visit Kurnool and ascertain for himself whether any adjustments of previous accounts are required.

Ordered that the following letter be sent:—

(Here enter No. 1,622, dated 21st June 1873.)

(True Extract.)

(Signed) J. MULLINS, Lieut.-Colonel, R.E.,

Joint Secretary to Government.

To the Chief Engineer for Irrigation.

„ Examiner of the Madras Irrigation and Canal Company's Accounts.

„ Manager of the Madras Irrigation and Canal Company.

Exd. S. T. Austin.

Spare Copies.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 21st June 1873.

No. 309.

No. 1,622.

FROM

LIEUTENANT-COLONEL J. MULLINS, R.E.,

Joint Secretary to the Government of Madras,

Public Works Department.

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

Public Works Department.

IRRIGATION, No. 29.

SIR,—The appointments of Agent and Manager and Chief Engineer of the Madras Irrigation and Canal Company

having been amalgamated with a view to economy, it has become necessary to transfer the Company's head office in India, which has hitherto been at Madras, to Kurnool, the head-quarters of the Chief Engineer, and I am directed to transmit, for the consideration of the Government of India, the Proceedings of this Govern-

No. 1,621, dated 21st June 1873.

ment as per margin, showing the arrangements that have for the present

been made for the preparation and examination of the periodical accounts, and to ask whether the Government of India desire this arrangement to be continued, or would prefer that the monthly accounts should be kept back until they have been fully looked into by the Examiner.

2. For convenience of reference I am instructed to transmit a copy of the Proceedings under date the 7th January and 20th March 1873, Nos. 44 and 877, respectively.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) J. MULLINS, Lieut.-Colonel, R.E.,

Joint Secretary to Government.

Exd. S. T. Austin.

Spare Copies.

From

No. 13
The Offg. Government Examiner
Hudsons Irrigation & C. Co's accounts

To
The Secretary to Government
Public Works Department

Sir,

As required in Government Order
No 877 of the 20th March last, sanctioning the removal
of the head Office of the Hudsons Irrigation and Canal
Company to Kurrumool, I have the honor to offer the
following observations as to the arrangements to be
made for the Government Examination of the Company's
Accounts.

1. Captain Broderly in his letter to the Deputy
Secretary to Government P. W. D. Dags of the 9th
December last, stated that the necessity of proceeding
to Kurrumool to examine the accounts of the Com-
pany would most gravely interfere with his other
duties (and that in his opinion it would be ne-
cessary to appoint some one for the special
purpose of performing that duty. I concur in this
opinion in so far that to visit the Company's
Office as is now done after its transfer to
Kurrumool would be putting a strain upon this
Establishment which it would be unable to
bear.

2. The Acting Manager's proposition that
he should come to Hudsons every two months
bringing

bringing with him the books (and accounts) has
this point to recommend it that it would
confine the time which the Examiner would
require to devote to the accounts of the Company
within its present limit, but were this plan
adopted it is not improbable that some in-
convenience might be experienced from any
papers or accounts relating to past periods
which the Examiner might wish to see when
going through the current accounts not being
available. I desire it would in any case be
necessary to depute the Accountant now working
under the Examiner at the Company's Office
to Kurnool with the Company's Office, and it
would be desirable that the Examiner should pay
an occasional visit to inspect his work (and
to give him any instructions which might be
necessary).

4. In the Chief Engineer for Brigade's
letter published with the proceedings above quoted
it is stated that an occasional personal visit
to Kurnool like that now made by the Examiner
to Negapatam would appear to be all that
will be necessary. The two cases however are not
strictly alike. At Negapatam there is an
Assistant Examiner who conducts the whole of
the duties in connection with the audit of the
Company's books there, the Examiner making
an occasional visit at convenience will permit
for

for the purpose of exercising a general super-
vision over the conduct of the work (and of
conferring with the Company's Officers upon
any points which may arise). The Government
Accountant at the Brigade Company's Office
on the other hand merely initiates the audit
by checking the accuracy of each voucher for
cash and stores noting such as appear to call
for further enquiry, the examination of the
principal books of the Company being performed
by the Examiner himself.

5. Under the Audit Rules published
with Government order No. 486 of the 13th February
1869 the Company have to render monthly
Account Currents (and these are not passed by
the Examiner until he has completed the audit
of the Company's books. To admit therefore of
the Accounts being submitted as heretofore the
Examiner would be required to make a
monthly visit. Kurnool being situated at
some distance from the line of Railway a
comparatively long time would be occupied
in travelling and a monthly visit for the
purpose of auditing the Company's books and
passing the accounts would it appears to me
take about 8 days. Under present con-
ditions it would be impossible for the
Examiner to undertake this.

6. It is difficult situated at this Office is, to make arrangements for the audit of the Company's accounts when their Office is placed so inconveniently as regards this purpose as it will be after its removal to Kurnool, which may be considered entirely satisfactory. Having however regard to all the circumstances of the case the best arrangement would I am of opinion, be,

I For the Accountant now working under the orders of the Examiners to be sent to Kurnool with the Company's Office there to perform his usual duties.

II For the accounts hitherto furnished monthly to be in future rendered in batches quarterly.

III For the Examiners or the Assistant Examiner upon receipt of advice from the Company of the accounts being ready or as soon thereafter as can be conveniently done, to proceed to Kurnool once a quarter and carry out the necessary examination.

7. Should Government desire it in preference to the accounts being deposited quarterly, the accounts might be checked so far as can be done by the Accountant,

submitted monthly (and accepted provisionally until the audit of the period embraced by them has been completed by the Examiners. The other course however I consider, would be the better one.

8. I would wish that the arrangements now suggested if adopted, should be considered to a certain extent as tentative until it is seen how far they work satisfactorily.

I have the honor to be Sir

Your most obedient servant.

Madras
15th May 1873.

R. Williams

Offg. Govt. Exmr. St. Clair's accounts.

Submitted through the Chief Engineer for Irrigation.

7621. P. p. ad.
Pro. of the head of fork.
Read the following:
From the of: hot summer of 1873
In J. H. Co's account of 1873 May 15/73

Pending the receipt of an expression of the views of the Government of India, regarding adherence to the present arrangement for the preparation of the accounts of the Madras Irrigation & Canal Company, the Government consider that these accounts should continue to be made out monthly, under the check of the accountant working under the orders of the Examiners, and that, once a quarter, the Examiners should visit Vurnool and ascertain

P. M. 1873 Department
 of Justice
 Office 3121
 Room 12
 No. 99
 The City of New York
 (N. Y. 10001)

To the Secretary to Govt.
Albany

(with tip) 15th Aug 1893
 Recd. 17/11/93
 Recd 29/11/93

Nothing to report under the 27th
dated 20th March 1893. It
appearing certain observations
regarding the arrangements
to be made for the 28th.
Transmission of the Company's
accounts to 27th.

No 1621-1622-21 "Sunny".

Ch 307

Letter to Dad 28 May 1973

ascertain for himself
whether any adjustments
of previous accounts
are required.

Ordered that the fol-
lowing letter be sent.

To The Secretary to the
Govt of India P.W.D.

Sr. 1622

The appointments
of Agent & managers
& Chief Engineer of the
Madras Irrigation &
Canal Company having
been amalgamated
with a view to economy,
it has become necessary
to transfer the Company's
head office in India,
which has hitherto been
at Madras, to Mur-
mool, the head quarters
of

To Mr. Ch. Ingram for Engrs. *
" Engrs. M. I. & C. Company
" Engrs. M. I. & C. Company
Dated 30/6/73

of the Chief Engineer,
and I am directed
to transmit for the
consideration of the
Government of India
the Proceedings of
this Government as
per margin, showing
the arrangements that
have for the present
been made for the
preparation and ex-
amination of the
periodical accounts,
and to ask whether
the Government of India
desire this arrangement
to be continued, or would
prefer that the monthly
accounts should be
kept back until they
have been fully looked
into by the Examiners.
For convenience of
reference I am instructed
to transmit a copy of
the

the Proceedings made
date the 7th January
& 20th March 1873 Nos
44 & 077 respectively.

by: 22/5/23

hvv

Dear Sir to the Govt of India
with G. O. Nos. 44-7th Sept
1877-20th March 2, 1878
dated 21st June/73- respectively

A-307-309.

Quoted by [redacted] 28 May 73

[illegible]

C/P 3121.

PUBLIC WORKS.

The Chief Engineer for
Irrigation
&
To the Secretary to the
Govt of India

21st June 1921-1922

307-3089/1919

Re. D. in Accounts.

Please order in this
from the Dy. Engineer
Sperin's instructions
in the receipt of the
examination of the
to the Dy. Engineer
at the Head Office of
Karnal.