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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1127(2)	Press.	Original
B.P. No.		Mis.	
Dated	30-4	195-	1874

Not to be folded or roughly handled

M.P.

*Proceedings of the Madras Government, Public Works Department,
30th April 1874.*

No. 442. Read the following endorsement of the Chief Engineer for Irrigation, dated Tanjore, 26th March 1874, No. 77:—
From R. K. WILLIAMS, Esq., Officiating Government Examiner of the Irrigation and Canal Company's Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, dated Madras, 9th February 1874, No. 53.

I HAVE the honour to enclose herewith a memorandum of items disallowed in audit statements from July 1871 to February 1873, which have not yet been charged, and to suggest that the Company should be called upon to take measures for the adjustment of the amounts.

MADRAS IRRIGATION AND CANAL COMPANY.

Audit Statements for July and August 1871, February and March 1872, and February 1873, showing Items which still remain unadjusted.

No.	Description of Charge objected to.	Amount drawn.	Amount objected to.	Authority under which disallowed.
		RS. A. P.	RS. A. P.	
	<i>Beejaulaul, Accountant.</i>			
No. 2,861, Hindry Division.	* 60 Miles road, travelling from Ghooty to Kurnool, at 2 Annas.	7 8 0	7 8 0	Chief Engineer for Irrigation. <i>Vide Audit Statement for July 1871.</i>
	<i>Mr. Dawson, Head Clerk.</i>			
No. 1,757, Koondaur Division.	* Travelling from Ayalore to Koilcoontla and back, 46 miles, at 3 Annas.	8 10 0	8 10 0	Chief Engineer for Irrigation. <i>Vide Audit Statement for July 1871.</i>
	<i>Cassim Saib, Accountant.</i>			
No. 1,622, Dhoor Division.	* Road travelling 90 miles, at 2 Annas.	11 4 0	7 8 0	Chief Engineer for Irrigation. <i>Vide Audit Statement for August 1871.</i>
	<i>Mr. Goulden, Overseer.</i>			
No. 1,623, Dhoor Division.	* Road travelling 54 miles, at 2 Annas.	6 12 0	5 10 0	Chief Engineer for Irrigation. <i>Vide Audit Statement for August 1871.</i>
	<i>C. A. Badham, Esq.</i>			
	Expenses of tour of August and September 1871.			
	* Conveyance in Kurnool ...	25 0 0	25 0 0	Chief Engineer for Irrigation. <i>Vide Audit Statement for February 1872.</i>
	<i>C. A. Badham, Esq.</i>			
	For expenses coming to Madras during the Christmas vacation. Conveyance to and from Madras.	14 0 0	14 0 0	Chief Engineer for Irrigation. <i>Vide Audit Statement for March 1872.</i>
	Batta, 2 days, at 5 Rupees ...	10 0 0	10 0 0	
		24 0 0	24 0 0	

*Proceedings of the Madras Government, Public Works Department,
30th April 1874.*

Audit Statement for July and August 1871, February and March 1872.—(Concl'd.)

No.	Description of Charge objected to.	Amount drawn.	Amount objected to.	Authority under which disallowed.
	<i>A. Browning, Esq., Ex. Engr.</i>	RS. A. P.	RS. A. P.	
	Salary from 10th to 30th September 1872, at 800 Rupees.	560 0 0	560 0 0	} G. O., No. 1,379, dated 17th May 1873. Vide Audit Statement for February 1873.
	Do. for October 1872	800 0 0	800 0 0	
	Do. from 1st to 9th Nov. 1872.	240 0 0	240 0 0	
	Total...	1,600 0 0	1,600 0 0	

(Signed) R. K. WILLIAMS,

Offg. Govt. Examiner, I. & C. Co's Accounts.

9th February 1874.

From Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, to J. H. LATHAM, Esq., Chief Engineer and Manager of the Madras Irrigation and Canal Company, dated 10th February 1874, No. 79.

I HAVE the honour to transmit a memorandum (to be returned) of charge objected to and finally disallowed appertaining to July and August 1871, February and March 1872, and February 1873, and to request that the several items may be adjusted at an early date. It may be remarked that all, except the last, should have been adjusted immediately after their disallowance, and that the last should long since have disappeared from the accounts.

From J. H. LATHAM, Esq., Chief Engineer and Manager of the Madras Irrigation and Canal Company, to Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, dated Kurnool, 11th March 1874, No. 33.

WITH reference to your letter, No. 79, of 10th ultimo, I have the honour to say that with regard to the sum Rupees 7-8-0, L. Beejalaul, at present Head Clerk in the Revenue Settlement Office, Adoni, has been written to, and he replies that he will refund the amount.

With regard to the two next items, viz., Rupees 8-10-0 and Rupees 7-8-0, arrangements have been made for recovering these amounts, as Mr. Dawson and Cassim Saib are still in the Company's service.

2. As it is not known where Mr. Goulden is, he having left the Company's service long ago, it is impossible to recover the next amount, viz., Rupees 5-10-0. In cases of this sort, it has been customary to debit the amount to Profit and Loss; but, as this account has been closed, I would ask that the amount be allowed to remain as it stands in the books. There can be little doubt but that this payment amongst others made in 1871 was made through a misconception of the rules regarding travelling expenses.

With regard to the amounts Rupees 25 and 24, I would request that they be allowed to stand as they are until the return of Mr. Badham from leave.

3. With regard to the last item, viz., Rupees 1,600, the Secretary in England is of opinion that the amount may be carried to "Suspense Account;" but, as this account has been finally closed, I request that authority may be granted to debit the amount for the present to the head "Items disallowed by Government."

4. I return the two enclosures as requested.

SUBMITTED for the orders of Government.

2. In this letter the Chief Engineer and Manager, Madras Irrigation and Canal Company, reports that the three first items in the accompanying audit

*Proceedings of the Madras Government, Public Works Department,
30th April 1874.*

statement will be adjusted at an early date. The fourth item, amounting to Rupees 5-10-0, is travelling allowance overdrawn by Mr. Goulden, formerly an Overseer in the Company's service, but whose whereabouts is now unknown, and is irrecoverable; this may therefore be debited to the establishments of the Dhoor Division. The next two items are travelling allowances amounting to Rupees 49, and Mr. Latham suggests that their adjustment should be postponed until Mr. Badham, the Chief Accountant, who has just gone to England returns from leave. It must be remarked however that the recovery should have been made two years nearly ago, and that the Manager should therefore communicate with the Board at once so that the refund may be obtained immediately. The adjustment of charges not allowable by the rules ought to be made from the first salary becoming due after the Examiner of Accounts has brought the irregularity to notice, or after the amount has been finally disallowed, and it must be noticed that the Chief Accountant's omission to refund sums overdrawn by himself is particularly unsatisfactory.

2. Items amounting to Rupees 1,600 were over-paid by the Board to Mr. Browning, lately an Engineer of the Company, in contravention of the rules regulating the allowances of officers taking leave, and, after full consideration, Government declined to admit these charges. The Board propose, it would appear, to place them in a "Suspense Account," but that account having been finally closed, Mr. Latham suggests that they should be transferred to the head "Items disallowed by Government." Before this is done the Board should be called upon, I think, to state why a refund has not been made, and to furnish such explanations as the Directors may have to offer. It does not seem reasonable that money should be expended improperly and then that nothing should be done to recover it, and it would certainly appear to be equitable that all disallowed capital expenditure should cease to bear interest.

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

No. 443.

ORDER THEREON, 30th April 1874, No. 1,127.

IRRIGATION, No. 28.

Account.

THE Government consider that the sums overdrawn by Mr. Badham and disallowed about two years ago should be immediately adjusted, and, as this gentleman has gone to England, the Board

of Directors should be requested to make the required recovery of Rupees 49 at once.

2. His Excellency the Governor in Council regrets to find that no adjustment of the amount overdrawn by Mr. Browning, and finally disallowed in G. O., No. 1,379, dated 17th May 1873, has been effected, and until the Board has furnished explanations as to why the decision in this case has not been acted upon, His Excellency declines to allow the amount to be placed in any account where it might be lost sight of.

3. The sum, Rupees 5-10-0, overdrawn by Mr. Goulden may be passed to the debit of Establishments.

*Proceedings of the Madras Government, Public Works Department,
30th April 1874.*

4. It should be understood that for the future it will be expected that all objectionable charges finally disallowed will be adjusted immediately, and the Examiner of Accounts will append to his audit statements memoranda of all such items as may not be so adjusted within two months of the date of their disallowance.

(True Extract.)

Lieut.-Colonel, R.E.,
Joint Secretary to Government.

To the Chief Engineer for Irrigation,
" " and Manager of the Madras Irrigation and Canal Company,
" Government Examiner of Accounts.

Exd. E. C. Shunker.
Spare Copies

1253

From

The App. Government Comptroller
Madras Irrigation & Canal Co. accounts

To

The Chief Engineer for Irrigation
Government of Madras

Sir

I have the honor to acknowledge the
receipt of your letter of the 11th inst. in relation
to the statement of accounts of the Madras Irrigation
and Canal Company for the year 1873-74, which have not yet
been cleared, and to suggest that the Government should
be called upon to take measures for the adjustment
of the accounts.

I have the honor to be

Sir

Your obedient servant

Madras
9th February 1874

Williams
Off. Secy. Comptroller, Madras

#79. To Chief of Common Mole

See 2 I have the honor to transmit a memorandum
to be returned. I have objected to and finally disallowed

allowances to July & August 1871, February
& March 1872 & February 1873 and to

must that the same items may be
adjusted at an early date - I may
be reminded that all of the list
I have been adjusted immediately
after their disallowance of the list the
last should long since have appeared
from the accounts

10/2/74 by

Confidential in case of this person
No copy of the memorandum
is to be made of the same
No 52 No 52 No 52 No 52

Dec 1/52
Dec 20/52
Dec 20/52

Dec 20/52
Dec 20/52
Dec 20/52

61

Enclosure

their

1979

52

their adjustment should be postponed until Mr. Badham, the Chief-Accountant, who has just gone to England returns from leave. It must be remarked however that the recovery should have been made 2 years nearly ago, and that the Manager should therefore communicate with the Board at once so that the refund may be obtained immediately. The adjustment of charges not allowable by the Rules ought to be made from the first salary becoming due after the Examiner of Accounts has brought the irregularity to notice, or after the amount has been finally disallowed; and it must be noticed that the Chief Accountant's omission to refund sums overdrawn by himself is particularly unsatisfactory.

2 Items amounting to Rupees 1600 were over-paid by the Board to Mr. Browning, lately an Engineer of the Company, in contravention of the Rules regulating the allowances of officers taking leave; and, after full consideration, Government declined to admit these charges. The Board propose, it would appear, to place them in a "Suspense account" but, that account having been finally closed, Mr. Latham suggests that they should be transferred to the head "Items disallowed by Government". Before this is done the Board should be called upon, I think, to state why a refund has not been made and to furnish such explanations as the Directors may have to offer. It does not seem reasonable that money should be expended improperly and then that

that nothing should be done
to recover it, and it would certainly
appear ^{to be} equitable that all disallowed
capital expenditure should cease
to bear interest. —

Camp at
Tanjore
26 March 1876

Voluntarily Lieut Col. R. B.
Chief Engineer for Irrigation

To
The Secretary to Government
Public Works Deptt.

no adjustment of the

it should be done

P.L. 1874, Department
No. of Govt for the
from No. 2025
The Chief Engineer
for Irrigation

No. 77.
Dated 26 March 1874
Recd. 4 April 1874.
Encl. 3.

Submitting papers
from the Chief Engineer
& Managers M. J. C. Co.
relating to certain un-
adjusted items.

G.O. No. 1127. 30-4-74

No 442

1127 P. L. Dept. Eng.

Proceedings of the Madras Government
Read the following:-

From the Chief Engineer for
Irrigation } (H.L. No. 77 of 26 March
1874).

The Government
consider that the sums
over-drawn by Mr.
Badham, and disallowed
about 2 years ago, should
be immediately adjust-
ed and, as this gentle-
man has gone to England
the Board of Directors
should be requested
to make the required
recovery of Rupees 49
at once.

2 His Excellency
the Governor in Council
regrets to find that
no adjustment of the

M. J. C. Co.
1874

amount overdrawn
by Mr. Browning, and
finally disallowed in
G. O. No. 1379 dated 17th
May 1873 has been
effected; and, until
the Board has fur-
nished explanations
as to why the decision
in this case has not
been acted upon; His
Excellency declines to
allow the amount to
be placed in any
account where it
might be lost sight
of. -

3 The sum, Rupees
5-10-0, Overdrawn by
Mr. Goulden may
be passed to the debit
of establishments. -

4 It should be
understood that for

the future it will be
expected that all ob-
jectionable charges -
finally disallowed -
will be adjusted im-
mediately, and the
Examiner of Accounts
will append to his
Audit statements
Memoranda of all
such items as may
not be so adjusted
within 2 months of the
date of their disallow-
ance. -

By. 28/3/74

G.M.W.

To The Chief Super. for Brigadier
do - & Manager
Mr. J. & Co.
Govt. Examiner of
Accounts -

442-443.

2025 ✓
Govt. of 1874 Madras.

PUBLIC WORKS.

20

The Chief Engr.
for
Irrigation.

Dated

Recd.

Encl. 4.

G. O. 30th 1874, No. 1127

Nos. 442-443.

Madras I & C Co.

Securing instructions
for the adjustment of
certain disallowed
charges in the accounts
of the Madras Irrigation
and Canal Company

442-443.