

No. 499. Read the following letter from R. G. MACDONALD, Esq., Officiating Examiner of Railway and Irrigation Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation and Joint Secretary to Government, dated Madras, 13th March 1875, No. 195 I. :—

I HAVE the honor to report that I proceeded to Kurnool in the end of last month and inspected the accounts of the Irrigation and Canal Company.

2. I found the current accounts in order and up to date, and the old discrepancies in a fair way towards adjustment.

3. The Chief Engineer and Manager, the Acting Chief Accountant, and myself went over the different points in Mr. Quinlan's report upon which G. O., No. 145, of the 18th January last, was passed; and I hope to be able in a short time to report that the discrepancies due to the past management have been all rectified. The present officers have worked hard to settle them.

4. No. 2 Account is now regularly audited by this office. I went over the items from June 1874 to February 1875. I think it was a pity that this account was ever opened; and that, as no advantage accrues to either the Government or the Company by its being kept, it should be closed, and the transactions amalgamated with the rest of the operations of the Company. The transactions are contingent upon the other transactions of the Company.

5. The following questions, upon which the orders of Government are now solicited, arose during the inspection :—

I.—The portions of the salaries of officers serving in India which are paid in England and leave allowances have been hitherto disbursed at the rate of two shillings for every rupee. I am inclined to think that, except in the case of officers who had an agreement to that effect, or whose salaries were expressed in pounds sterling, the payments in England should have been made at the Government rate of exchange, which during the current year 1874-75 is 1s. 10d. only per rupee.

II.—The Revenue Account for the half-year ending 30th June 1874 was not ready at the time of my visit, and it has not yet* come to hand. The delay is not

* Received this day.
due to the Company, whose monthly accounts have been received and passed to 30th November 1874; but it is owing to the non-receipt until a late date of the particulars of revenue realized in the Civil Department. The Collector's returns, transmitted through the Board of Revenue and your office, had only, I was informed, reached the Company about a fortnight before my visit to Kurnool.

III.—G. O., No. 2,185, dated 25th August 1871, on the subject of charging rent for quarters occupied by servants of the Company, has apparently fallen into abeyance. The only sum realized on account of rent is an item of Rupees 10 from the Engineer at Dhoor.

IV.—The Company are charged by the Accountant-General a half per cent. upon moneys drawn on Revenue Account at Kurnool and Cuddapah. They ought, I think, to be excused this payment on so much of their withdrawals as are against revenue realized by the Collectors on their behalf and payments by themselves into these treasuries.

No. 500

ORDER THEREON, 19th April 1875, No. 1,104.

IRRIGATION, No. 59.

His Excellency the Governor in Council is gratified to learn from the

*Proceedings of the Madras Government, Public Works Department,
19th April 1875.*

foregoing report that the Accounts of the Madras Irrigation and Canal Company are in a much more satisfactory state than was the case formerly, and that the efforts of the Company's officers to adjust former discrepancies are producing the desired effect.

2. It is probable, as pointed out in paragraph 4 of the Officiating Examiner's letter, that there really was no necessity for a No. 2 Account Current, but now that it is regularly audited it does not appear to be necessary to make any alteration.

3. The questions on which orders are asked for are:—Whether the portions of salaries of officers of the Company which are disbursed in England should continue to be paid at the rate of two shillings a rupee as heretofore, or at the current Government rate. No change will be made in the case of officers who have been allowed up to the present time to have a part of their salaries disbursed in England. In future the Board of Directors will be requested to intimate to newly engaged officers that payments in England can be made only at the current Government rate of exchange.

2ndly.—The Revenue Department will be requested to issue instructions with a view to the earlier preparation, by the Collectors of Kurnool and Cuddapah, of the Revenue Returns, on which one side of the Company's half-yearly Revenue Account has to be based.

3rdly.—The Chief Engineer and Manager of the Madras Irrigation and Canal Company will be requested to report why the rules regarding the payment of rent for quarters occupied by officers and employes of the Company have been allowed apparently to fall into abeyance. Those rules must be attended to until altered by competent authority, and it should be stated what uncollected rents are due under the Order of the 25th August 1871, No. 2,185. The Officiating Examiner is, it is presumed, aware that for many of the buildings referred to in those Proceedings there are now no occupants.

4thly.—The Company are clearly not liable to the half per cent. charge upon moneys drawn on Revenue Account against the amount realized for Canal Revenue, whether for Irrigation or Miscellaneous; and in the Financial Department the requisite instructions will be given to the Accountant-General for crediting the Company with the amount hitherto charged on this account. Only drafts against advances made by Government over and above the sums at credit of the Company will be liable to the half per cent. charge.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

To the Chief Engineer for Irrigation,
and Manager, Madras Irrigation and Canal Company,
" Examiner of Irrigation and Canal Company's Accounts,
" Revenue Department.

Exd. S. T. Austin.
Spare Copies

EXAMINER RAILWAY ACCOUNTS' OFFICE,

No. 195

Madras, 13th March 1875.

From

THE EXAMINER RAILWAY ACCOUNTS,

MADRAS,

To

*The Chief Engineer for Irrigation
and Joint-Secretary to Government,
Fort Saint George*

SIR,

*I have the honor to report
that I proceeded to Kurnool in the
end of last month and inspected
the accounts of the Irrigation and
Canal Company—*

2. *I found the current accounts
in order and up to date, and the old
discrepancies in a fair way towards
adjustment.—*

3. *The Chief Engineer and
Manager, the acting Chief Accountant
and*

and myself, went over the different points in Mr. Quilain's report upon which Government Order No. 145 of the 18th January last was passed; and I hope to be able in a short time to report that the discrepancies due to the past management, have been all rectified. The present Officers have worked hard to settle them.

4. No. 2 account is now regularly audited by this Office. I went over the items from June 1874 to February 1875. I think it was a pity that this account was ever opened; and that, as no advantage accrues to



3. 2
either the Government or the Company by its being kept, it should be closed, and the transactions amalgamated with the rest of the operations of the Company. The transactions are contingent upon the other transactions of the Company.
5. The following questions, upon which the orders of Government are now solicited, arose during the inspection:-

I. The portions of the salaries of officers serving in India which are paid in England and leave allowances, have been

been hitherto disbursed at the rate of 2 shillings for every rupee. I am inclined to think that except in the case of Officers who had an agreement to that effect or whose salaries were expressed in pounds sterling, the payments in England should have been made at the Government rate of exchange, which during the current year, 1874-75, is $\frac{5}{10}$ only per rupee.

II. The Revenue Account for the half-year ending 30th June 1874 was not ready at the time of my

* Received this day.

my visit and it has not yet come to hand. The delay is not due to the Company, whose monthly accounts have been received and passed to 30th November 1874; but it is owing to the non-receipt until a late date of the particulars of Revenue realized in the Civil Department. The Collectors' returns transmitted through the Board of Revenue and your Office had only, I was informed, reached the Company about a fortnight before my visit to

to Kurnool.

III. G. O. No 2185 dated 25th
August 1871, on the subject of
Charging rent for quarters
occupied by servants of the
Company has apparently
fallen into abeyance. The
only sum realized on account
of rent is an item of Rs 10
from the Engineer at Dhoo.

IV. The Company are charged
by the Accountant General
a half per cent upon moneys
drawn on Revenue Account at
Kurnool

4
Kurnool and Cuddapah. They
ought, I think, to be excused
this payment on so much of
their withdrawals as are against
Revenue realized by the Col.
lectors on their behalf and
payments by themselves into
these Treasuries.

I have the honor to be,
Sir,
your most obedient servant.

K. L. Macdonald
Off Examiner Railway & Irr. Sects.
Madras.

Encl

[Faint handwritten text, possibly a letter or report, mostly illegible due to fading.]

615-3-76-1044-7

No 499

1875 Aug 71 No 2385 340-341
 18 Aug 75 - 115
 18 Aug 74 - 1324
 18 Aug 74 - 1027
 22 Aug 74 - 2783

S. No. 1104 14.4.75

[Handwritten note:] Referring to the instructions of the Accountant of the Madras Irrigation & Canal Company

Date 15th March 1875
 Received 15th " "
 From 24th "
 No. 1957

To the Chief Engineer
 Madras Irrigation & Canal Company
 Madras

From the Examiner
 Railway Accounts
 No. 1875
 1875

6. Dec 5
 Public Works Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the

Read the following:-

From the Examiner
 Railway Accounts

No. 195. I of 13th March 1875

G. O. No. 1104 of 19th April 1875

His Excellency the Governor in Council is gratified to learn from the foregoing report that the accounts of the Madras Irrigation Canal Com-pany are in a much more satisfactory state than was the case formerly, and that the efforts of the Company's officers to adjust former discrepancies are pro-duc-ing the desired effect.

2. It is probable, as pointed out in para 4 of the officiating Exa-miner's letter, that there

Met 2/9

11/14/75

really was no necessity
for a Reg. account current,
but now that it is regu-
larly audited it does not
appear to be necessary
to make any alteration.

3- The questions on which
orders are asked for are

Whether the portions
of salaries of officers of
the Company which are
disbursed in England
should continue to be
paid at the rate of 2
shillings a Rupee, as
heretofore, or at the current
least rate. No change will
be made in the case of
officers who have been
allowed up to the present
time to have a part of their
salaries disbursed in
England. In future the
Board of Directors will
be requested to intimate

to newly engaged officers
that payments in Eng-
land can be made
only at the current least
rate of exchange.

2nd The Revenue Depart-
ment will be requested
to issue instructions
with a view to the earlier
preparation by the
Collectors of Surmool
and Cuddapah of the
revenue returns on
which one side of the
Company's half yearly
Revenue account has
to be based.

3rd The Chief Engineer and
Manager of the Madras
Irrigation Canal Com-
pany will be requested
to report why the rules
regarding the payment
of rent for quarters

occupied by officers and
employees of the Company
have been allowed appar-
-rently to fall into
obeyance. Those rules
must be attended to until
altered by competent au-
-thority, and it should
be stated what uncollected
rents are due under the
order of the 23rd August
1871 &c 2185. The offici-
-ating Examiner is it
is presumed, aware that
for many of the buildings
referred to in those Pro-
-ceedings there are now
no occupants.

4th The Company are
clearly not liable to the
half per cent charge
upon moneys drawn on
Revenue account against
the

the amount realized
for Canal revenue
whether for irrigation
or miscellaneous,
and in the Financial
Department the
 requisite instructions
will be given to the
Accountant General
for crediting the Com-
-pany with the
amount hitherto
charged on this ac-
-count. duly drafts
against advances
made by Govern-
-ment over and above
the sums at credit
of the Company will
be liable to the 1/2
per cent charge.

To The Chief Engineer
" " " " " " " " " " " "
" " " " " " " " " " " "
" " " " " " " " " " " "
Dispd. 28.4.75

Aug 28/3/75
[Signature]

1962 ✓
Govt. of 1875 Madras
PUBLIC WORKS.

To Chief Engineer
In Charge

Dated

Recd.

Encl.

G. O. 19 April 1875, No. 1104

No. 499-500.

Accounts - Mr. J. H. Co.

Passing orders in letter from
the Engineer reporting
in the —

499-500

1025-3-75