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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	111-1112	Press	<i>Original</i>
B.P. No.		Mis.	
Dated	20-4-195		

Not to be folded or roughly handled

*Proceedings of the Madras Government; Public Works Department,
20th April 1875.*

No. 516. Read the following letter from Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 5th April 1875, No. 191:—

I HAVE the honor to submit, for the consideration of Government, certain correspondence* which has passed with reference

- * From Agent, Madras Railway, No. 259, 10th March 1875.
- From Examiner, Railway Accounts, No. 185, 12th March 1875.
- From Agent, Madras Railway, No. 307, 23rd March 1875.
- From Examiner, Railway Accounts, No. 221, 29th March 1875.

to the arrangements to be made during the approaching absence upon furlough of the Chief Accountant of the Madras Railway.

2. The Agent proposes that Mr. Fitzgerald Church, the Chief Auditor, should undertake Mr. Cramp's duties in addition to his own, and, in consideration of the extra work which would thus devolve upon the Chief Auditor's two Assistants, that the half of the Chief Accountant's salary, forfeited during his absence, should be divided between them in the proportion of their salaries.

3. The Examiner of Railway Accounts takes exception to the proposal as being at variance with the rules, and he takes advantage of the opportunity to raise the question as to the necessity for a separate officer holding the post of Chief Accountant.

4. I have had opportunities to discuss this matter with the Agent and with the Examiner, and I am satisfied that the arrangement proposed by Mr. Elwin was brought forward in the interests of efficiency and economy. Under these circumstances, I am of opinion that no better arrangement could be made; and I, therefore, recommend it for sanction.

5. A reference to the Proceedings of Government, quoted in the margin, will show that a somewhat similar arrangement was made in the years 1868-69 during the absence of the then Chief Accountant Mr. Thompson. Upon that occasion, the Government of India took exception to the

- No. 1,929, 18th June 1868.
- " 3,131, 5th Oct. "
- " 130, 16th Jan. 1869.
- " 1,047, 1st April "
- " 1,368, 26th " "

temporary union in one person of the two posts of Chief Auditor and Chief Accountant, stating that "there should at all times be, in addition to the Chief Accountant, an independent Auditor to supervise the expenditure and accounts of the Company;" and also that "the Governor-General in Council cannot allow that the fact of the Government Examiner being employed in the Railway Office is any reason for dispensing with the services of the independent Railway Auditor, even for a short period."

6. In order to give effect to these views, it would be necessary for the Agent to call upon his Board to send out from England a properly qualified person to take temporary charge of the post of Chief Accountant; but I agree with the Agent in deprecating this step as one which would involve unnecessary expense. Bearing in view the thorough nature of the audit which is now exercised by the Examiner of Railway Accounts, I am of opinion that the arrangements proposed by the Agent for carrying on temporarily the duties of the posts of Chief Auditor and Chief Accountant will be found to be both efficient and economical, but the proposal to dispense altogether with the post of Chief Accountant is in my opinion premature.

Early instructions are solicited, as Mr. Cramp proposes to leave for England about the middle of the current month.

*Proceedings of the Madras Government, Public Works Department,
20th April 1875.*

From R. B. ELWIN, Esq., Agent and Manager of the Madras Railway Company, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 10th March 1875, No. 259.

I HAVE the honor to report, for the information of Government, that I have granted to Mr. Cramp, the Chief Accountant, one year's furlough to which he is entitled under the regulations, having been in the service of the Company for eight years. He proposes to leave for England about the middle of April.

2. Mr. Fitzgerald Church, the Chief Auditor, will undertake Mr. Cramp's duties in addition to his own, as he did when Mr. Thompson, the late Chief Accountant, took furlough,* and, in consideration of the additional duties which under this arrangement will necessarily devolve upon Mr. Atkinson and Mr. Sherman, the two Assistants to the Chief Auditor, I recommend, for the favorable consideration of His Excellency the Governor in Council, that half the salary of the Chief Accountant may be divided between them in proportion to their pay.

* Vide letter to Consulting Engineer, No. 216, 2nd June 1863.

Memorandum from the Officiating Examiner of Railway Accounts, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 12th March 1875, No. 185.

In returning the original letter of the Agent and Manager, Madras Railway, received with Consulting Engineer's Memorandum, No. 295, dated 11th instant, the undersigned has the honor to state that, in his opinion, the arrangements proposed in consequence of the intended departure on furlough to Europe of the Chief Accountant of the Company are not good.

2. The Chief Auditor is to perform the duties of the situation in addition to his own without allowances. The two Assistants of the Chief Auditor are to receive the half pay of the Chief Accountant which is set free. While it is quite feasible that one officer should perform the combined duties of both appointments, it does not appear a good arrangement to appoint one officer to perform the duties of another in addition to his own without allowances, if the situations are nominally two distinct appointments. It is in accordance with the rules that the officer thus appointed should draw no allowances, but the arrangement is almost certain to give rise in the future to claims for reward or remuneration in one shape or another.

3. As the Assistants to the Chief Auditor are not to be appointed in the regular manner, the one to officiate as Chief Accountant and the other as Senior Assistant Auditor, the proposal to give them allowances is not in accordance with the rules. It is true that allowances were lately granted in similar circumstances—vide Consulting Engineer's letter, No. 184, dated 9th February 1875, but there was the great difference between the former case and this one; that in the former Government were dealing with claims which had actually arisen and which were due to circumstances that were not foreseen. It does not appear advisable to sanction beforehand a proposal at variance with rules.

4. The undersigned takes this opportunity of bringing forward, for consideration, the question of the necessity for a Chief Accountant on the Madras Railway. Judging from his own knowledge and from the signatures on the half-yearly revenue accounts, on every other Guaranteed Railway in India, except the Oude and Rohilkund, where an altogether special arrangement of audit is in force and where the Chief Accountant performs the duties of Cashier and Barrack Master in addition to his own, the duties of Chief Auditor and Chief Accountant have been combined. On the State lines the combination of duties is carried one step further.

5. The separate duties of the Chief Accountant are so light upon the Madras Railway, and his intermixture with the Audit Office so close, that it appears to the undersigned a mistake not to combine the duties of the two offices in one person. The fact of its being asserted that the duties of Assistants to the Chief Auditor will be increased by the absence of the Chief Accountant shows in what manner the offices are mixed up.

(Signed) R. G. MACDONALD,
Offg. Examiner of Railway Accounts.

*Proceedings of the Madras Government, Public Works Department,
20th April 1875.*

From R. B. ELWIN, Esq., Agent and Manager of the Madras Railway Company, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 23rd March 1875, No. 307.

With reference to your letter, No. 326, of the 16th instant, and its enclosure, I have the honor to send, herewith, for your perusal, a copy of the Chief Auditor's letter, No. 453, of the 19th instant.

2. The arrangements proposed in my letter, No. 259, of the 10th instant, for the conduct of the duties of the Chief Accountant during Mr. Cramp's absence on furlough are, in my opinion, the best that are possible under the circumstances, and do not appear to me to be inconsistent with the rules relating to acting allowances.

3. Mr. Church, the Chief Auditor, was formerly, as you know, the Company's Chief Accountant, and is, therefore, thoroughly conversant with the duties of the latter office, being, indeed, in the absence of an Assistant or Deputy Chief Accountant, the only officer of the Company who is competent to take up those duties in the absence of the Chief Accountant. But to enable the Chief Auditor to devote a portion of his time to the supervision of the work in the Chief Accountant's Office, he must necessarily entrust to his own Assistants, who are both responsible men and well versed in matters of audit, additional duties and responsibilities which under ordinary circumstances they would not have to undertake, and in consideration of which it is proposed that they should receive temporary increases to their salaries.

4. If, as suggested by Mr. Macdonald in the 3rd paragraph of his Memorandum, one of the Chief Auditor's Assistants officiated as Chief Accountant and the other as Senior Assistant to the Chief Auditor, a more literal compliance with the rules would be secured, it is true, but at the cost of having a man acting in a post the duties of which he knows nothing.

5. I refrain from offering any observations upon the views expressed in the 4th paragraph of the Examiner's Memorandum. Mr. Macdonald has not been connected with the Madras Railway for quite three months, and the opinions he expresses as to the sweeping changes which he considers necessary in the staff appear to me to have been arrived at with undue haste.

6. I do not gather from your letter that you concur in those opinions, but I shall be happy to afford you any opportunity of satisfying yourself upon the subject which you may require.

From R. G. MACDONALD, Esq., Examiner of Railway Accounts, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 29th March 1875, No. 221.

In returning the letter, No. 307, dated 23rd March 1875, from the Agent and Manager, Madras Railway, received with your Memorandum, No. 423, dated 25th idem, I have the honor to make the following remarks.

2. I have been somewhat misunderstood by the Agent in his 4th paragraph. I had no intention of proposing that the one of the Chief Auditor's Assistants should officiate as Chief Accountant and the other as Senior Assistant Auditor. My view is that, as these officers are not considered fit to be appointed to act in the usual way, they should not be granted allowances as if they were.

3. It does not seem to be in accordance with the acting allowance rules to appoint one officer to the charge of two offices, and then on the grounds of extra work to the Assistants in his first office to grant them allowances. These Assistants are already paid salaries which are supposed to be a full reward for their entire services, and, if persons exhibit zeal and ability, or perform any extra good service, they receive promotion if they have not already reached the maximum salaries of their appointments.

4. If the departure from rule recommended by the Agent were sanctioned, it would form a precedent for claims being advanced for extra remuneration whenever persons had to put forth more than ordinary exertions, or to work over the usual office hours.

5. With reference to the 5th and 6th paragraphs of the Agent's letter, I beg leave to observe that only one change has been proposed, and that this change is one that has apparently been

*Proceedings of the Madras Government, Public Works Department,
20th April 1875.*

found feasible on every other Guaranteed Railway. The proposal to consider the necessity for a Chief Accountant upon the Madras Railway is, I venture to think, one which might have been advanced by any person acquainted with the working of the Audit, Accounts, and Cash Departments of a railway, who had been in connection with the Madras Railway for even a much shorter time than I have been. As a matter of fact, proposals of this kind are not unfrequently made by inspecting officers whose personal connection with the departments affected is generally extended over only a few days, or a week or two at the most. But the opinion was not in any way rashly adopted by me. Ever since I became aware of the financial position of the Company and of the views* of the Governments of India and Madras on the subject of establishments and other expenses, I have been carefully considering in what direction still further economy than that already practised might be attained.

* G. O., No. 520, dated 26th Feb. 1872.
" " 1,348, " 29th May "
" " 2,104, " 1st Aug. 1874.
" " 2,641, " 16th Sept. "

From F. CHURCH, Esq., Chief Auditor, to R. B. ELWIN, Esq., Agent and Manager of the Madras Railway, dated Madras, 19th March 1875, No. 453.

REFERRING to the subject of the Consulting Engineer's letter, No. 326, dated 16th instant, I regret to find that the arrangements proposed to be made for the performance of the Chief Accountant's duties during his absence on furlough are not considered good.

2. With the present staff employed in the Audit and Accountant Offices, a considerable part of Mr. Cramp's duties must in any case necessarily fall upon myself, and it, therefore, appeared to me desirable that I should undertake the work of the office. This cannot be done, however, without throwing a considerable increase of work and responsibility upon my two Assistants, Mr. Atkinson and Mr. Sherman.

3. Mr. Atkinson, as you are aware, has for a long time been in charge of the Traffic Audit Office, and has thus had no opportunity of acquiring experience in the work of the Account Department. Mr. Sherman's services are employed in the general audit of expenditure.

4. In the distribution of the half pay of Mr. Cramp's salary, which is set free, I intentionally adopted the precedent lately originated by the Board rather than give a recommendation in accordance with the rules, because under the former plan my Assistants would obtain the full benefit of margin of pay available which, I think, they will deserve.

5. The arrangements as proposed by me are similar to those adopted when the late Chief Accountant took furlough in 1868, and are, in my opinion, the best which can be made under the circumstances. Should, however, the Consulting Engineer be able to suggest any thing more feasible, we shall be glad to adopt it.

6. It must always be borne in mind that the absence of an important officer from any department must necessarily weaken it, and to such extent any temporary arrangement that may be made to provide for it must also be more or less unsatisfactory.

7. The subject of paragraphs 4 and 5 of the Memorandum appear to be foreign to the present inquiry, and you may probably, therefore, not consider it necessary to reply to the suggestion therein raised. When the time arrives for a change in the Audit and Account Departments, it might then be a subject for your consideration whether any and what advantage can be derived by calling the Chief Accountant by some other name. That an officer of equal standing will be required then as now is beyond all doubt, and the only advantage, if it can be considered one, to be derived from the change proposed, is the assimilation of practice on the guaranteed lines.

8. The time has been too short, and consequently the experience insufficient for a sound opinion to be formed on questions of this kind, and the previous experience appealed to is not in my opinion of sufficient weight to justify a proposal for any change either in organization of the Audit and Accounts, or of that of any other Department.

9. I assume as a matter of course that the recommendations made are in order, or that they would not have been forwarded by the Consulting Engineer; but I very respectfully submit

*Proceedings of the Madras Government, Public Works Department,
20th April 1875.*

that opinions, such as those expressed, are not calculated to help us, and, moreover, it seems to me beyond doubt that if acted on they will be really injurious in their effect to the large interests involved.

No. 517. ORDER THEREON, 20th April 1875, No. 1,111.

RAILWAY, No. 64.

HIS EXCELLENCY the Governor in Council has no objection to the arrangements proposed for conducting the account and audit work of the Madras Railway consequent on Mr. Cramp's approaching departure on furlough. But the Government of India have in a recent Resolution, which has been communicated in separate Proceedings, called for inquiry into the cost of the establishments of this Company, which in their opinion is susceptible of reduction, now that works of construction have virtually ceased. The question of amalgamating the posts of Chief Auditor and Chief Accountant will be one to which the Consulting Engineer will direct his special attention in the comprehensive review which he will make of the establishments generally under the orders above referred to. The acting allowances due to the arrangements now sanctioned will be subject to the confirmation of the Government of India.

(True Extract.)

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

No. 518. (DOCKET No. 1,112, dated 20th April 1875.)

COPY of the above forwarded to the Government of India.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

Exd. A. Grubert.
Spare Copies

No. 259

MADRAS RAILWAY

AGENT AND MANAGERS' OFFICE

Madras, 10 March 1875

From

Robert B. Elwin Esq.
Agent and Manager of the M.R.

To

Lieut Colonel J. H. M. Shaw Stewart R.E.
Consulting Engineer for Railways.

Sir,

I have the honour to report
for the information of Government that
I have granted to Mr. Stamp, the Chief
Accountant one year's furlough to which
he is entitled under the regulations
having been in the service of the Company
for eight years - He proposes to leave
for England about the middle of April.

Mr. Fitzgerald Church
the Chief Auditor will undertake Mr.
Stamp's duties in addition to his own
as he did when Mr. Thomson the late
Chief Accountant took furlough, and in
consideration of the additional duties which
under this arrangement will necessarily
devolve upon Mr. Atkinson and Mr.
Sherman the two Assistants to the Chief

Wido letter
to Commr Esq
No 216 - 33
June 1868.

Auditor, I recommend for the forasable
 Consideration of His Excellency the Governor
 in favour that half the salary of the Chief
 Accountant may be divided between them
 in proportion to their pay.

I have the honor to
 inform you that the
 Agent & Manager

THE AGENT AND MANAGER
 THE CONSULTING ENGINEER
 FOR RAILWAYS.

Dated 10 March 1875
 Recd. 11 inst.

No. 259

Regarding that perhaps
 the Chief Accountant,
 has been paid one
 more furlough, and
 recommending that half
 of the Chief Accountant's salary
 may be divided between
 the Auditor & the
 in proportion to their pay.

P.R. 2222

Memorandum.

No. 185

Madras, 12 March 1875.

In returning the original letter of the
 Agent and Manager, Madras Railway, received
 with Consulting Engineer's Memorandum No. 295
 dated 11 inst., the undersigned has the honor
 to state that in his opinion the arrangements pro-
 posed in consequence of the intended departure
 on furlough to Europe of the Chief Accountant
 of the Company are not good.

2. The Chief Auditor is to perform the duties
 of the situation in addition to his own without
 allowances. The two assistants of the Chief Auditor
 are to receive the half-pay of the Chief Accountant
 which is set free. While it is quite feasible that
 one officer should perform the combined duties
 of both appointments, it does not appear a good
 arrangement to appoint one officer to perform
 the duties of another in addition to his own with-
 out allowances if the situations are nominally two
 distinct appointments. It is in accordance with

the

the rules that the Officer thus appointed should draw no allowances but the arrangement is almost certain to give rise in the future to claims for reward or remuneration in one shape or another.

3. As the assistants to the Chief Auditor are not to be appointed in the regular manner, the one to officiate as Chief Accountant and the other as Senior Asst. Auditor, the proposal to give them allowances is not in accordance with the rules. It is true that allowances were lately granted in similar circumstances, vide Consulting Engineer's letter No. 184 dated 9th February 1875, but there was the great difference between the former case and this one, that in the former Government were dealing with claims which had actually arisen and which were due to circumstances that were not foreseen. It does not appear advisable to sanction before hand a proposal at variance with rules.

4. The ^{undersigned} takes this opportunity of bringing forward for consideration the question of the necessity for a Chief Accountant on the Madras Railway. Judging from his own knowledge and

from the signatures on the half-yearly Revenue accounts, on every other guaranteed Railway in India except the Oude and Rohilkhand, where an altogether special arrangement of audit is in force and where the Chief Accountant performs the duties of cashier and bank master in addition to his own, the duties of Chief Auditor and Chief Accountant have been combined. On the State lines the combination of duties is carried one step further.

5. The separate duties of the Chief Accountant are so light upon the Madras Railway and his intermixture with the Audit office so close, that it appears to the ^{undersigned} a mistake not to combine the duties of the two offices in one person. The fact of ~~it~~ being asserted that the duties of assistants to the Chief Auditor will be increased by the absence of the Chief Accountant shows in what manner the offices are mixed up.

N. J. Macdonald
Offg. Examiner Railway Accounts
Madras
Consulting Engineer,
for Railways

No. 307

MADRAS RAILWAY. *MB*

AGENT AND MANAGER'S OFFICE.

Madras, 23rd March 1875.

From

A. D. Clavin Esq.
Agent and Manager. M. R. Co.

To

Mr. J. H. Shaw Stewart, R.E.
Consulting Engineer for Railways.

Sir,

With reference to your letter of 12th of the 16th instant and its enclosure, I have the honour to send herewith for your perusal a copy of the Chief Auditor's letter of 4th of the 19th instant.

2. The arrangements proposed in my letter of 25th of the 10th instant for the conduct of the duties of the Chief Accountant during Mr. Creamer's absence on furlough are in my opinion the best that are possible under the circumstances, and do not appear to me to be inconsistent with the Rules relating to acting allowances.

3. Mr. Church the Chief Auditor was formerly as you know, the Company's Chief Accountant, and is therefore thoroughly conversant with the duties of the latter office, being indeed, in the absence of an Assistant or Deputy Chief Accountant, the only Officer of the Company who is competent to

Copy sent to Mr. R. S. S. S.

Copy sent to Mr. R. S. S. S.
P. H. 2222/2/35
Date 12th March 1875
M. R. Co.
No. 185
Enclosing permission regarding the proposed distribution of the Chief Accountant's duties to the Assistant to the Chief Auditor, Mr. Shaw Stewart, R.E.
The Consulting Engineer for Railways
Madras
The Engineer of Railways
Madras

D. X

take up these duties in the absence of the Chief Accountant. But to enable the Chief Auditor to devote a portion of his time to the supervision of the work in the Chief Accountant's Office he must necessarily entrust to his own assistants, who are both responsible men and well versed in matters of audit, additional duties and responsibilities which under ordinary circumstances they would not have to undertake, and in consideration of which it is proposed that they should receive temporary increases to their salaries.

4. If as suggested by Mr. Macdonald in the 3rd paragraph of his Memorandum, one of the Chief Auditor's assistants officiate as Chief Accountant and the other as a Senior Assistant to the Chief Auditor, a more literal compliance with the rules would be secured, it is true, but at the cost of having a man acting in a post the duties of which he knows nothing.

5. I refrain from offering any observations upon the views expressed in the 4th paragraph of the Examiner's Memorandum. Mr. Macdonald has not been connected with the Madras Railway for quite three months, and the opinions he expresses as to the sweeping changes which he considers necessary in the staff, appear to me to have been arrived at with

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undue haste.

b. I do not gather from your letter that you concur in those opinions, but I shall be happy to afford you any opportunity of satisfying yourself upon the subject which you may require.

I have the honour to be,
Sir,

Your most obedient servant,

W. J. L. Howie

Agent and Manager.

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

for Railways.

Dated

1st

Decr

No.

N^o 153

Madras Railway Company,
Chief Auditor's Office,
Madras, 19th March 1875

To

The Agent and Manager
M.R.C.

Dear Sir,

Referring to the subject of Consulting Engineer's letter N^o 326 dated 16th instant. I regret to find that the arrangements proposed to be made for the performance of the Chief Accountants duties during his absence on furlough are not considered good.

2. With the present staff employed in the Audit and Accountant Offices, a considerable part of Mr. Cramp's duties must in any case necessarily fall upon myself, and it therefore appeared to me desirable that I should undertake the work of the Office. This cannot be done however without throwing a considerable increase of work and responsibility upon my two assistants Mr. Atkinson and Mr. Sherrin.

3. Mr. Atkinson as you are aware has for a long time been in charge of the Traffic Audit Office and has thus had no opportunity of acquiring experience in the work of the Account department. Mr. Sherrin's powers are employed in the general audit of expenditure.

4. In the distribution of the half pay of Mr. Cramp's salary which is set free I intentionally adopted the precedent lately originated by the Board rather than give a recommendation in accordance with the rules; because under the former plan my assistants would obtain the full benefit of margin of pay available which I think they will deserve.

5. The arrangements as proposed by me are similar to those adopted when the late Chief Accountant took furlough.

MADRAS RAILWAY.

From

The Agent and Manager.

To

The Consulting Engineer

for Railways.

Date

19th March 1875

Recd.

No. 307.

Transmitting Copy of the letter from the Chief Auditor on the subject of the arrangements made for the conduct of Mr. Cramp's duties during his absence.

P.H. 222.2/55
2/55

in 1868, and are in my opinion the best which can be made under the circumstances. Should however the Consulting Engineer be able to suggest anything more feasible we shall be glad to adopt it.

6. It must always be borne in mind that the absence of an important Officer from any department must necessarily weaken it, and to such extent any temporary arrangement that may be made to provide for it must also be more or less unsatisfactory.

7. The subject of paras 4 and 5 of the memo appear to be foreign to the present enquiry, and you may probably therefore not consider it necessary to reply to the suggestion therein raised. When the time arrives for a change in the Audit and Account departments it might then be a subject for your consideration whether any and what advantage can be derived by calling the Chief Accountant by some other name. That an officer of equal standing will be required then as now, is beyond all doubt, and the only advantage, if it can be considered one, to be derived from the change proposed, is the assimilation of practice on the Guaranteed Lines.

8. The time has been too short, and consequently the experience insufficient for a sound opinion to be formed on questions of this kind, and the previous experience appealed to is not in my opinion of sufficient weight to justify a proposal for any change either in organization of the Audit and Accounts, or of that of any other department.

9. I assume as a matter of course that the recommendations made are in order, or that they would not have been forwarded by the Consulting Engineer; but I very respectfully submit that opinions, such as those expressed are not calculated to help us, and moreover it seems to me beyond doubt that if acted on they will be really

injurious

EXAMINER RAILWAY ACCOUNTS' OFFICE,

No. 221

Madras, 29th March 1875.

From

THE EXAMINER RAILWAY ACCOUNTS,

MADRAS,

To

The Consulting Engineer

injurious in their effect to the large interests involved.

Yours faithfully,
Signed Fitzgerald Church
Chief Auditor

True copy
W. J. W. W.
Agent and Manager.

misunderstood by the Agent in his 4th paragraph. I had no intention of proposing that the

one of the Chief Auditors Assistants should officiate as Chief Accountant and the other as senior Assistant Auditor. My view is that as these officers are not considered fit to be appointed to act in the usual way, they should not be granted allowances as if they were.

3. It does not seem to be in accordance with the acting allowance rules to appoint one officer to the charge of two offices; and then on the grounds of extra work to the assistants in this first

first office, to grant them allowances. These assistants are already paid salaries which are supposed to be a full reward for their entire services; and if persons exhibit zeal and ability or perform any extra good service they receive promotion if they have not already reached the maximum salaries of their appointments.

4. If the departure from rule recommended by the Agent were sanctioned, it would form a precedent for claims being advanced for extra remuneration

whenever persons had to put forth more than ordinary exertions or to work over the usual office hours. -

5. With reference to the 5.th and 6.th paragraphs of the Agents' letter, I beg leave to observe that only one change has been proposed, and that this change is one that has apparently been found feasible on every other guaranteed railway. The proposal to consider the necessity for a Chief Accountant upon the Madras Railway is, I venture to think, one which might have been

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216
advanced by any person acquainted with the working of the Audit, Accounts and Cash departments of a railway, who had been in connection with the Madras Railway for even a much shorter time than I have been. As a matter of fact proposals of this kind are not infrequently made by ~~mis~~ inspecting officers whose personal connection with the departments affected, is generally extended over only a few days or a week or two at the most. But the opinion was not in any

any way rashly adopted by me.

Ever since I became aware of the

financial position of the Company

and of the views ^{*} of the Govern- ^{*}ments of India and Madras

G.O. No. 520 dated 26 February 1872	185
1348 — 29 th May 1872	7
2104 — 1 st Augt 1874	22
2641 — 16 th Sept 1874	220

on the subject of establishments

and other expenses, I have been

Carefully considering in what

direction still further economy

than that already practised

might be attained.

I have the honor to be,
Sir,

Your most obedient servant

R. G. Macdonald
Examiner Railway Accts, Madras.

GO-20 April 75 in B No 576

P. N. 2222/75

P. N. 1845 Sept.

From
The Examiner
Railway Accounts,
Madras,

To
The Cons. Engineer
for Railways.

Dated 29th March 1875.
Received

No. 221. In
Regarding the grant
of allowances to the two
Apts to the Chief Auditor
consequent upon the
departure on furlough
of the Chief Accountant

* From Agent M. A. No 219 - 10 Mch 75.
" Examiner C. A. No 185 - 12 - - -
" Agent M. A. No 304 - 23 - - -
" Examiner C. A. No 221 - 29 - - -

Railway Department.

No. 191

CONSULTING ENGINEER'S OFFICE. 31

From
LIEUT.-COLONEL J. H. M. SHAW STEWART, R.E.,
Consulting Engineer for Railways,

To
COLONEL G. W. WALKER, R.E.,
Secretary to Government,
Public Works Department,
Fort Saint George.

SIR,

I have the honour to sub-
mit, for the consideration of Govern-
ment, certain *correspondence which
has passed with reference to the
arrangements to be made during
the approaching absence upon
furlough of the Chief Accountant
of the Madras Railway.

2.
The Agent proposes that
Mr. Fitz Gerald Church, the Chief
Auditor, should undertake Mr. Cramp's
duties in addition to his own; and,
arr

in consideration of the extra work which would thus devolve upon the Chief Auditor's two assistants, that the half of the Chief Accountant's salary, forfeited during his absence, should be divided between them in the proportion of their salaries.

3. The Examiner of Railway Accounts takes exception to the proposal, as being at variance with the rules; and he takes advantage of the opportunity to raise the question as to the necessity for a separate officer holding the post of Chief Accountant.

4. I have had opportunities to discuss this matter with the Agent and with the Examiner, and I am satisfied that the arrangement proposed by

by Mr. Elwin was brought forward in the interests of efficiency and economy. Under these circumstances I am of opinion that no better arrangement could be made, and I therefore recommend it for sanction.

5. A reference to the Proceedings of Government quoted in the margin will show that a somewhat similar arrangement was made in the years 1868-69, during the absence of the then Chief Accountant, Mr. Thompson. Upon that occasion, the Government of India took exception to the temporary union in one person of the two posts of Chief Auditor and Chief Accountant, stating that "there should at all times be, in addition to the Chief Accountant, an independent Auditor."

* No 1989 - 18 June - 1868

3131 - 5 Oct - "

130 - 16 Jan - 1869

1047 - 1 April - "

1368 - 26 April - "

"Auditor to supervise the expenditure
"and accounts of the Company;"
and also that "the Governor General
"in Council cannot allow that the
"fact of the Government Examiner
"being employed in the Railway
"office is any reason for dispensing
with the services of the independent
"Railway Auditor, even for a short
"period."

6. In order to give effect to
these views, it would be necessary for
the Agent to call upon his Board
to send out from England a properly
qualified person to take temporary
charge of the post of Chief Accountant;
but I agree with the Agent in depre-
cating this step as one which would

involve

involve unnecessary expense. Bearing
in view the thorough nature of the
audit which is now exercised by the
Examiner of Railway Accounts, I
am of opinion that the arrange-
ments proposed by the Agent for
carrying on temporarily the duties
of the posts of Chief Auditor and
Chief Accountant will be found
to be both efficient and economical;
but the proposal to dispense altogether
with the post of Chief Accountant
is in my opinion premature.

Early instructions are
solicited, as Mr. Cramp proposes to
leave for England about the middle
of the current month.

Have the honor to be

Sir

Your most obedt servt.

Wentworth L.H. R.E.

Madras
6 April
1875
Wentworth

Comr. Engineer for
Railways

Public Works Department

Proceedings of the Madras Government
Under date the 1875.

Read the following

From
The Comr. Engineer
for Railways } G.O. No. 191 of 5th April 1875
G.O. No. 1141 of 20th April 1875

His Excellency the
Governor in Council has
no objection to the arrange-
ments proposed for con-
ducting the account-
and audit work of
the Madras Railway
consequent on Mr. Gramp's
approaching departure
on furlough. But the
Govt. of India have in
a recent Resolution, which
has been communicated

MD
10/4

in separate Proceedings,
called for enquiry into
the cost of the Establish-
ments of this Company,
which in their opinion

is susceptible of reduction.

Now that works of con-

struction have virtually

ceased. The question

of amalgamating the posts

of Chief Auditor and

Chief Accountant will

be one to which the Con-

sulting Engineer will direct

his special attention in the

comprehensive review which

he will make of the

Establishments generally

under the orders above

referred to. The acting allowances due to the arrangements

now sanctioned will be subject to the

confirmation of the Govt of India.

H. S. No. 1162 of 20 April 1875

Consul. Eng. for Ry. & Accounts

Do. No. 1162 of 20 April 1875

Consul. Eng. for Ry. & Accounts

Do. No. 1162 of 20 April 1875

Consul. Eng. for Ry. & Accounts

9018 Jan 1868 No 428-426

5 Decr - 96-97

16 Jan 1869 - 264-265

1st Apr - 7-8

26 - 647-648

26 Feb 1872 - 613-614

27 Aug - 478-479

1st Aug 1874 - 17-18

26 Sept - 347-348

Copy of the orders of the Govt of India on the Budget Estimates of the Ry. & Accounts for 1875/76

1-74-75 of 3-9-78-1875

576

C. 8-4-75

P. No. 1845 Dept

RAILWAY DEPARTMENT.

No. 2222.

From The Consulting Engineer, for Railways,

To The Secretary to Government, P. W. Department, Fort Saint George.

Dated 5th April 1875

Recd. 1st April 1875

No. 191 En 5

Submitting certain correspondence which has passed with reference to the arrangements to be made during the absence upon furlough of the Chief Accountant of the Madras Railway.

G. O No. 1111. 20-4-75

273

Received of Mr. Cramp
the sum of \$100.00
for the purpose of
conducting the duties
of Mr. Cramp while on furlough.

100

the

Requesting confirmation to the
approval of the arrangements
made for conducting the duties
of Mr. Cramp while on furlough.

Govt. of 1875, Madras.
PUBLIC WORKS.

20 *Engly Engineer*
Railways
Let to Govt
Madras

Recd.

Encl.

G. O. 20 April 1875, No. 11/1

11/2

No. 376. 578.

~~579~~

Establishments, Madras Railway

The proposed arrangements for conducting the duties of Mr. Cramp, while on furlough, approved. The Consulting Engineer to direct special attention to the amalgamation of the posts of Chief Auditor & Chief Accountant, in his forthcoming Review of Establishments.