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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2818-19	Press
B.P. No.		Mis.
Dated	23 - 10 -	195 -
		6876.

Not to be folded or roughly handled

No. 325. Read the following letter from Major P. LAMBERT, R.E., Examiner of Railway and Irrigation Accounts, to Lieut.-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, dated Madras, 9th October 1876, No. 1,274-I. :—

With reference to G.O., No. 896, dated 5th April 1876, I have the honor to point out that a difficulty has occurred in carrying out the proposals therein sanctioned for the amalgamation of the offices of Government Auditor and Chief Accountant of the Madras Irrigation and Canal Company.

2. From the wording of clause I of the proposals above alluded to, it is evidently intended that the holder of the joint office of Government Auditor and Company's Chief Accountant should be an Accountant of the Public Works Department, and should continue to be borne upon the staff of this office. The rules of the Public Works Department, however, do not admit of the salary of any individual being audited by the Examiner unless the payment of such salary appears in some of the accounts, which pass through his office, and therefore either the pay of Mr. Buchan (who has taken up the appointment of Government Auditor and Chief Accountant at Kurnool in accordance with G.O., No. 2,145, dated 16th August 1876) must be paid in the Public Works Department, or he cannot be borne upon the strength of the establishment of this office.

3. Clause VI of the proposals for the amalgamation of the two offices lays down that "the Accountant shall receive no emoluments in any shape from the Company, but that the Company shall pay to Government a sum equal to the pay which he may be in receipt of *plus* 25 per cent. to cover claims to leave, allowances, pensions, &c., and *minus* whatever sum the Government may agree to contribute towards the cost of the joint establishment." This contribution to be fixed at such a rate as to prevent the charge to the Company ever exceeding the actual pay of the Accountant. The proposal, in fact, amounts to this, that Government shall lend to the Madras Irrigation and Canal Company the services of a 2nd-grade Accountant borne on the strength of the Accounts Establishment of the Public Works Department to carry on the duties of the Company's Account office, and shall pay all charges due for salary, &c., to such Accountant, the Company refunding monthly the actual pay of the Accountant only.

4. There would have been no difficulty about carrying out an arrangement of this kind had the relations between the Government and the Irrigation Company remained unaltered, but these relations have been very materially changed by the late order of the Secretary of State that no further advances for working expenses should be made to the Company after 30th September 1876. It is doubtful now how long the present establishment of the Irrigation Company can be kept on, as funds must be provided for the necessary maintenance of the canal works, so that any revenue at all may be realized. Judging from the past operations of the Company, it is difficult to see from what source funds are to be forthcoming for the keeping up of the canal, and it is, therefore, very improbable that funds will be available for reimbursing to Government the pay of the Accountant employed at Kurnool, or for meeting the cost of his pay direct from the Company.

5. There is at present no sanction for the pay of a 2nd-grade Accountant being drawn in the salary bill of this office, and the sanction of the Government of India

*Proceedings of the Madras Government, Public Works Department,
23rd October 1876. No. 2,818.*

would be required. In the meantime, however, Mr. Buchan has actually taken up the amalgamated post at Kurnool, and I have requested the Chief Engineer and Manager to disburse Mr. Buchan's pay pending the result of this reference to Government.

6. I have the honor to request, therefore, that the sanction of the Government of India may be obtained to the salary of the Accountant at Kurnool as an Accountant, 2nd grade, being charged in the salary bill of your office, so that his pay may be audited each month in that salary bill. The salary would be disbursed by District Engineer, Public Works Department, at Kurnool, and the amount would be paid back to District Engineer by the Chief Engineer and Manager of the Madras Irrigation Company each month. Should the Company be compelled to close its operations, the canal would, it is presumed, be taken over by Government under the operation of clause 21 of the contract, and the services of a Chief Accountant would still be required. In the event, therefore, of such a contingency, the pay of the Accountant would have to be borne by Government at least until any recovery of expenses could be made from the Company. The establishment of this office has always hitherto been sanctioned for the supervision of Railway Accounts only, and the cost has been included in the State Expenditure on Guaranteed Railways in Madras. It would, therefore, be more in accordance with the procedure hitherto adopted if the pay of Accountant, 2nd grade, at Kurnool were drawn in your office, and charged to the Irrigation Department, the Accountant, however, being under the control of this office.

No. 326.

ORDER THEREON, 23rd October 1876, No. 2,818.

IRRIGATION, No. 35.

Establishment.

THE Government of India will be requested, with reference to the letter, No. 2,146, of the 16th August 1876, to intimate their wishes on the points referred to by the Examiner of Madras Irrigation and Canal Company's Accounts.

(Here enter No. 2,819, dated 23rd October 1876.)
(True Extract.)

Major-General, R.E.,
Secretary to Government.

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

Exd. A. Grubert.
Spare Copies

EXAMINER RAILWAY ACCOUNTS' OFFICE,

No. 12749

Madras, 9th October 1876.

From

THE EXAMINER RAILWAY ACCOUNTS,

MADRAS,

To

*The Chief Engineer
for Irrigation,
Fort Saint George.*

Sir,

*With reference to G.O. No.
896 dated 5th April 1876, I have the
honor to point out that a difficulty
has occurred in carrying out the
proposals therein sanctioned for the
amalgamation of the offices of Govern-
ment Auditor and Chief Accountant
of the Madras Irrigation and Canal
Company.
From the wording of
Clause I of the proposals above alluded
to*

to it is evidently intended that the holder of the joint office of Government Auditor, and Company's Chief Accountant should be an Accountant of the Public Works Department, and should continue to be borne upon the staff of this office. The rules of the Public Works Department, however, do not admit of the salary of any individual being audited by the Examiner unless the payment of such salary appears in some of the accounts, which pass through his office, and therefore either the pay of Mr. Bucken (who has taken up the appointment of Government Auditor, and Chief Accountant at Kurur) in accordance

with G.O. No. 2143 dated 16th August 1876) must be paid in the Public Works Department or he cannot be borne upon the strength of the Establishment of this office.

3. Clause VII of the proposals for the amalgamation of the two offices lays down that the Accountant shall receive no emolument in any shape from the Company, but that the Company shall pay to Government a sum equal to the pay which he may be in receipt of plus 25 per cent to cover claims to leave allowances, pension etc, and minus whatever sum the Government may agree to contribute towards the Cost of the joint Establishment.

This

This contribution to be fixed at such
a rate as to prevent the charge to
the Company ever exceeding the
actual pay of the Accountant.

The proposal in fact amounts to this
that Government shall lend to the
Mazas Irrigation and Canal
Company the services of a 2^d grade
Accountant borne on the strength
of the Accounts Establishment of
the Public Works Department to carry
on the duties of the Company's Account
office, and shall pay all charges due
for salary, &c. to such Accountant,
the Company refunding monthly
the actual pay of the Accountant
only.

There.

4. There would have been
no difficulty about carrying out an
arrangement of this kind had the
relations between the Government and
the Irrigation Company remained un-
altered, but these relations have been
very materially changed by the late
order of the Secretary of State that no
further advances for working expenses
should be made to the Company after
30 September 1876. It is doubtful now
how long the present Establishment
of the Irrigation Company can be
kept on, as funds must be provided
for the necessary maintenance of the
canal works, so that any revenue
at all may be realized. Judging
from the past operations of the
Company

Company it is difficult to see from
what source funds are to be forth-
coming for the keeping up of the
canal, and it is, therefore, very improbable
that funds will be available for re-
imbursing to Government the pay
of the Accountant employed at Kurnool
or for meeting the cost of his pay direct
from the Company.

There is at present no
sanction for the pay of a 2^d grade
Accountant being drawn in the
salary bill of this office, and the
sanction of the Government of India
would be required. In the mean-
time, however, Mr. Buchanan has
actually taken up the amalgamated
post at Kurnool, and I have requested the

the Chief Engineer and Manager
to disburse Mr. Buchanan's pay pending
the result of this reference to Govern-
ment. I have the honor to request,
therefore, that the sanction of the
Government of India may be obtained
to the salary of the Accountant at
Kurnool as an Accountant 2^d grade
being charged in the salary bill of
your office so that his pay may be
audited each month in that salary
Bill. The salary would be disbursed
by District Engineer, Public Works
Department at Kurnool, and the
amount would be paid back to
District Engineer by the Chief
Engineer

Company it is difficult to see from
what source funds are to be forthcoming
for the keeping up of the
canal, and it is, therefore, very improbable
that funds will be available for
impressing to Government the pay
of the Accountant employed at Kurool
or for meeting the cost of his pay direct
from the Company.

There is at present no
sanction for the pay of a 2^d grade
Accountant being drawn in the
salary bill of this office, and the
sanction of the Government of India
would be required. In the mean
time, however, Mr. Buchanan has
actually taken up the amalgamated
post at Kurool, and I have requested the

the Chief Engineer and Manager
to disburse Mr. Buchanan's pay pending
the results of this reference to Government.
I have the honor to request,
therefore, that the sanction of the
Government of India may be obtained
to the salary of the Accountant at
Kurool as an Accountant 2^d grade
being charged in the salary bill of
your office so that his pay may be
audited each month in that salary
Bill. The salary would be disbursed
by District Engineer, Public Works
Department, at Kurool, and the
amount would be paid back to
District Engineer by the Chief
Engineer.

Engineer and Manager of the
Madras Irrigation Company each
month. Should he or any be
compelled to close its operations, the
Canal would, it is presumed, be
taken over by Government under
the operation of Clause 21 of the
Contract, and the services of a Chief
Accountant would still be required.
In the event, therefore, of such a
Contingency the pay of the Account-
ant would have to be borne by
Government at least until any
recovery of expenses could be made
from the Company. The Establish-
ment of this office has always hitherto
been sanctioned for the supervision
of

of Railway Accounts only, and the
cost has been included in the State
Expenditure on Guaranteed Railways
in Madras. It would, therefore, be
more in accordance with the procedure
hitherto adopted if the pay of Accountant
2^d Grade at Kurnool were drawn in
your office, and charged to the Irriga-
tion Department, the Accountant,
however, being under the control of
this office.

I have the honour,
Sir,
Your most obedt. servt.

James Buchanan

Examr. Ry. & Irrig. Accts,
Madras.

E. J. M.



P.W.D.

23 OCT 76

No 2807

28th Oct No 2818

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 23rd Oct 1876
Read the following:—

Examiner of
M. P. C. Co's Accts 2nd 12th 1876
of 9th Oct 1876.

The Government
of India will be re-
quested, with reference
to the letter No 2146 of
the 16 August 1876, to
intimate their wishes
on the points referred
to by the Examiner of
M. P. C. Co's Accounts

H.E. No 2819 of 23rd Oct 76

Recd. 23 Oct 76

From

The Examiner

Railway Accounts,

Madras,

To

Mr. C. King Esq.
for Irrigation,
Fort St. George

Dated

Received

9th October

1876

No. 12744

Request that the order
of the 12th Oct 1876 may be
obtained to enable the
Revenue 2nd Grade, South,
M. P. C. Co. to print the
Inscription (see fit) Public
Works.

Recd. 23 Oct 76
M. P. C. Co. Accts
of 9th Oct 1876

10
The Secretary to the
Govt. of India.
Sir,

I am directed in
transmitting the accom-
panying copy of the
P.M.B. as per margin,
to request that the wishes
of the Government of India
as to the way in which
the arrangements for
the management of the
accounting of the M.I.C.
by an Accountant of
the P.W.D. should be
carried out, may be
communicated.

16/10

28-10-76

325/26

2878 d. 23^d Oct. 1876

3
Respecting that the
wishes of the Govt. of India
as to the way in which
the arrangements for
the management of the
accounting of the
M.I.C. by an
Accountant

30/10

No 2819 d/23^o Oct 1876
To
The Secretary to the
Govt of India.
Sir,

I am directed in
transmitting the accom-
panying copy of the
P.M.B. as per margin
to request that the views
of the Government of India
as to the way in which
the arrangements for
the management of the
accounting of the M.D.
by an Accountant of
the P.W.D. should be
carried out, may be
communicated.

W. 16/10

N^o 325/26

7607 (A)
Sect. of 1876 Madras.
PUBLIC WORKS.

The Govt of Madras

Dated
Issued
Recd. Encl.
G. O., 23 Oct 1876, No. 2878

Nos. 72 7

Government Auditor
Chief Accountant
Madras Engineer
Company -
orders in letter from
Examiner pointing out
the difficulty in carrying
out the proposals
for the amalgamation of
Office of

Sub. in P.C.
30.10.76