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(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	3093	Press
B.P. No.		Mis.
Dated	20 - 11	195
		68 76

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
20th November 1876. No. 3,093.*

No. 323. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 31st October 1876, No. 528 :—

From Major P. LAMBERT, R.E., Examiner of Railway Accounts, to Lieutenant-Colonel J. H. M. SHAW-STEWART, R.E., Consulting Engineer for Railways, dated Madras, 30th October 1876, No. 1,337.

WITH reference to G.O., No. 180, dated 24th January 1876, I have the honor to submit the following proposals on the subject of the establishment of this office and that of the Deputy Examiner's Office at Negapatam.

2. The actual strength of this office as at present employed is as follows :—

C. N. Balu Chetty Garu, Accountant, 4th Grade.

Mr. T. W. T. Wheeler, Clerk on Rupees 40 a-month.

R. T. Moonclaul Garu, " " 50 "

P. Lutchmiah Naidoo, " " 30 "

The Accountant is in general charge of the office, and has been recommended for promotion to the 3rd Grade in room of Mr. Buchan, Accountant, 3rd Grade, who has been transferred to the Irrigation Department for employment as Chief Auditor and Government Accountant for the Madras Irrigation and Canal Company at Kurnool. Mr. Wheeler is employed as an Accountant in carrying out the concurrent general audit of the Madras Railway Company's Accounts at Royapooram. The two Clerks on Rupees 50 and Rupees 30 respectively are employed in copying letters, keeping up registers of letters received and issued, journals, ledgers and other books connected with the accounts of the Madras and South Indian Railway Companies and the Madras Irrigation and Canal Company.

3. I have the honor to submit herewith a statement showing the returns prepared and the books kept up in this office, which have increased a good deal since the office was first formed. The preparation of the reviews of the half-yearly Revenue Accounts of the two Railway Companies has also been taken over by my predecessor without any additional establishment having been provided. The work in this office is not equally distributed over the whole year. There is press of work at the end of each half-year and at the end of each official year in preparing several returns of financial operations during the year which involve a good deal of labor. Had it not been that a volunteer has been working in this office for some time without pay, the ordinary routine work would have been in arrears now. Even with his assistance the members of the office establishment have frequently been obliged to work for nine or ten hours in the day in order to keep up with the work required to be got through.

4. For the Deputy Examiner's office at Negapatam only one Clerk is allowed. When that office was first established for the audit of the accounts of the Great Southern of India Railway the line was only 168 miles in length, all open for traffic, and the Southern Extension, 215 miles in length, was not yet under construction. Now there are 475 miles of line open for traffic and 143 miles under construction, owing to the completion of the Southern Extension and the addition of the Northern Extension from the amalgamation of the Great Southern of India and Carnatic Railways in one Company under the name of the South Indian Railway Company. The work in that office has therefore very largely increased, and is more than can be satisfactorily

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C. N. B.

*Proceedings of the Madras Government, Public Works Department,
20th November 1876. No. 3,093.*

performed by the Deputy Examiner, with the assistance of only one Clerk, without excessive labor and application. He is therefore seldom able to leave his office to carry out inspections of station and district accounts, and these are made at long intervals.

5. The sanctioned establishment for this office, including that of Deputy Examiner, is at present as follows :—

1 3rd-grade Accountant.

1 4th do. do.

3 Clerks at 50, 40, and 35 Rupees a-month each.

It has been shown in paragraph 2 that the 3rd-grade Accountant has been transferred, the 4th-grade Accountant is in charge of the office, and the Clerk on Rupees 40 is acting as an Accountant at the Madras Railway Company's offices at Royapoorum. The Clerk on Rupees 50 is employed in this office, and the one on Rupees 35 at Negapatam. A temporary Clerk on Rupees 30 has been entertained to take the place of the Clerk employed as an Accountant, pending the sanction of Government of India to his employment in that capacity.

6. I have the honor to request that the sanction of the Government of India may be obtained to the increase of the establishment by one Accountant, 4th Grade, and one Clerk on Rupees 35 a month. The second Accountant, 4th Grade, is intended for Deputy Examiner's office at Negapatam and the extra Clerk for this office. A statement of present and proposed establishment showing the increase in cost per month is also submitted herewith.

SUBMITTED for the favorable consideration of Government.

(Signed) C. J. SMITH, Major, R.E.,
for Consulting Engineer for Railways.

No. 324.

ORDER THEREON, 20th November 1876, No. 3,093.

RAILWAY, No. 50.

In this letter the Examiner of Railway Accounts pleads the necessity of an increase to his office establishment, which

has to perform more and heavier duties than some years ago.

And in support of this request he submits a lengthy list of the various returns which now have to be prepared by his staff.

2. His Excellency in Council, however, is of opinion that the work should rather be reduced than the establishment increased.

3. He cannot but think that a scrutiny of the numerous returns and statements would show some to be superfluous, some useful as statistics, but not necessary to check the accuracy of accounts.

To secure, by careful examination, this accuracy—not to prepare returns, statistical or otherwise, which, useful in themselves and interesting, are yet inconsistent with the primary object of the office—is the essential duty of the Examiner's staff.

To this duty the work carried out should be strictly limited.

*Proceedings of the Madras Government, Public Works Department,
20th November 1876. No. 3,093.*

4. Before sanctioning these proposals, therefore, His Excellency wishes the propriety of an increase to the staff to be examined into, and reported upon, in the light of the above remarks, by experienced officers.

5. With this object Major deCourcy Scott, R.E., and Captain Conway-Gordon R.E., are requested to discuss the question with the Examiner of Railway Accounts and Major C. J. Smith, R.E., Deputy Consulting Engineer for Railways; and to report the result of their inquiries to Government.

(True Extract.)

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

To the Consulting Engineer for Railways.

„ Examiner of Railway Accounts.

„ Captain L. Conway-Gordon, R.E.

„ Major deC. Scott, R.E.

„ Major C. J. Smith, R.E.

Exd. A. Grubert.

Spare Copies

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

Read the following:—

From

The Consulting Engineer,
for Railways

(M.R. No. 528 dated 31 Oct 1876)

Ordered to be forwarded
for the favorable considera-
tion of the Government of
India.

(M.R. No. of)

To The Secretary to the
Government of India
P. W. Dept.

Sir

Adverting to my
docket No 187 dated 24th
January 1876 forwarding the

Ex: By A. C. to
Comdys for Mys

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List of Returns to be prepared in the office
of Examiner Railway Accounts, Madras.
Monthly.

* Statement of Cash Transactions with
Government Treasuries, Madras Railway.

* do do South Indian do

* Explanatory Statement of differences
between the Local Accountant
Generals and the Railway Company's
Cash Transactions with Government
Treasuries, Madras Railway.

* do do S. I. Railway.

* Appropriation Return showing the Budget
Grants, at the end of each month,
Madras Railway.

* do do S. I. Railway.

* Estimates of Transfer Debits, and Credits
on Capital and Revenue Accounts
Madras Railway.

* do do S. I. Railway.

* Particulars for the preparation of the State
of

* These returns are furnished in duplicate.

- of the Capital Account, Madras
and South Indian Railways.
Statement shewing adjustments on account
of through traffic transactions, Madras Ry.
_____ do _____ do S. I. Railway
Schedule of all transfer certificates taken
to account, Madras Railway.
_____ do _____ do S. I. Railway
Audit Statements, Madras Railway.
_____ do _____ do S. I. Railway
_____ do _____ do Madras Irig. & Canal Co.
Adjustments connected with the purchase
of stores in England, Madras Railway
_____ do _____ do S. I. Railway
_____ do _____ do Madras Irig. & C. Co.
Statement of Indian Transactions, Cash
and Transfers, Madras Railway.
_____ do _____ do S. I. Railway.
_____ do _____ do Madras Irig. & C. Co.
x Abstract of Debits and Credits on the several
Accounts, Madras Railway.
x _____ do _____ do S. I. Railway
x These returns are furnished in duplicate

- 118
x _____ do _____ do M. I. & C. Co. (Cap. Acct.)
x _____ do _____ do _____ do (Loan & Rev. Acct.)
x Memorandum shewing the agreement of the
Balances between the Abstract of
Debits and Credits and the Railway
Company's Balance Sheet, Madras Ry.
x _____ do _____ do S. I. Railway
Capital Account with the Government
of Indian Madras Railway.
_____ do _____ do S. I. Railway.
Memorandum of advice containing all
accepted certificates between the Madras
and G. I. P. Railways.
x Extract from the accounts of the Comptroller
General shewing the cash receipts and
payments, Madras Railways.
x _____ do _____ do S. I. Railway.
_____ do _____ do of Special Funds transactions
from the Schedule of Receipts and
Charges of the Local Accountant
General, Madras Railway.
x These returns are furnished in duplicate.

Half-yearly.

Summarized Account of Assessments,
Realizations and Balances, Madras
Irrigation and Canal Company.

Statement reconciling the closing Balances
of the various Accounts of the Abstract
of Debits and Credits, with the
Railway Company's Balance Sheet
Madras Railway.

— do — do S. I. Railway.

Check Balance Sheet, Madras Railway.

— do — do S. I. Railway.

Comparative Statements of sanctions and
expenditure on Establishments and
on Revenue Account, Madras Ry.

— do — do S. I. Railway.

Yearly.

Regular Estimates, Madras Railway.

— do — do S. I. Railway.

— do — do Madras Irig. & C. Co.

Budget and Regular Estimates of Office
Establishment, for the official year.

13A.

* Synopsis for the Calendar year, Madras
and S. I. Railways.

Estimates of Receipts and Charges of the
various accounts in connection with the
Madras ^{and S. I. Railway} Irrigation and Canal Co.
for the official year.

* Statement of Indian Transactions for the official
year with a Report explanatory of the
differences between the actuals and the
Budget and Regular Estimates of the
Madras and S. I. Railways.

Estimate of Articles of European Manufacture

— do — do (Country) — do

General Index for stationery.

List of Office Establishment on the 1st
January of each year.

List of Individuals in the Establishment
who will attain the age of 55 at the
end of the year.

List of persons liable to serve as jurors.

* These returns are prepared in duplicate.

List of Returns &c. received from the different
officers, examined and disposed of.

Monthly.

Statements showing details of Cash Transactions
with Government Treasuries or Capital
Account, Madras Railway.

_____ do _____ do S. I. Railway.

_____ do Rev. Acct. Madras Railway

_____ do _____ do S. I. do

_____ do _____ do Special Funds

_____ do _____ do Account, Madras Railway.

Account Current embracing both the Capital
and Revenue Transactions with
the Government Treasuries Madras Ry.

_____ do _____ do S. I. Railway.

Schedule of Receipts and Charges for the
month in connection with the Madras Ry.

_____ do _____ do S. I. Railway.

Revenue Account, Madras Railway

_____ do _____ do S. I. Railway.

Statement of Issues made by the Secretary of
State for India, Madras Railway

_____ do _____ do S. I. Railway.

Abstracts of Debits and Credits received
from the Comptroller General Madras Ry.

_____ do _____ do S. I. Railway.

Cash Requisition for Funds, Madras Ry.

_____ do _____ do S. I. Railway.

Statement of expenditure against Budget

Allotments, Madras Irrigation & Canal Co.

Statements of Appointments, promotions &c.

Madras Irrigation and Canal Co. &c.

Quarterly.

Cash Requisition for Funds, M. I. and Co.

Progress Reports _____ do _____

Statement of Contingent Establishment,

M. I. and Co.

Half-yearly.

Capital and Revenue Accounts, Madras Ry.

_____ do _____ do S. I. Railway.

Revenue Account, Madras Irrig. & Canal Co.

Statement of Interest on Revenue balances

_____ do _____ do Madras Ry.

_____ do _____ do S. I. Railway.

Statement of Interest on the monthly balances
of Special Funds in the Bank of Madras.

Madras Railway
Balance Sheet, Madras Irrig. & Canal Co.
(Cap. Acct.)
_____ do _____ do (Loan and Rev. Acct.)

yearly.

Budget Estimates, Madras Railway.
_____ do _____ do S. I. Railway.

Director's Reports containing the half-yearly
Revenue Accounts, Madras Railway.
_____ do _____ do S. I. Railway.
_____ do _____ do M. I. and Canal Co.

List of Books kept up in the office.

Journal for the Madras Railway.
_____ do _____ do S. I. Railway.
_____ do _____ do M. I. & Canal Co. (Cap. Acct.)
_____ do _____ do (Loan & Rev. Acct.)

Ledger _____ Madras Railway.
_____ do _____ do S. I. Railway.
_____ do _____ do M. I. and Canal Co. (Cap. Acct.)
_____ do _____ do (Loan and Rev. Acct.)

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Budget Register, Madras Railway.
_____ do _____ do S. I. _____ do _____

Register of Through Traffic Certificates

Stationery Register

Service Register

Receipt _____ do _____

Issue _____ do _____

Register of Indian Transactions for the official
year, Madras Railway.

_____ do _____ do S. I. Railway.

Register of Assessments, Realizations and
Balances, Madras Irrigation & C. Co.

Register of Estimates sanctioned, Madras Ry.
_____ do _____ do S. I. Railway.

Lambert Major R. B.
Examiner, Railway Audit
Madras.

End

[Signature]

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No. 1337

EXAMINER RAILWAY ACCOUNTS' OFFICE,

Madras, 30 - October 1876.

From

THE EXAMINER RAILWAY ACCOUNTS,

MADRAS,

To

The Consulting Engineer
for Railways,
Madras.

SIR,

With reference to G.O. No. 180 dated 24th January 1876, I have the honor to submit the following proposals on the subject of the Establishment of this Office and that of the Deputy Examiner's Office at Nagapattanam.

2. The actual strength of this Office as at present employed is as follows:—

C. N. Sate Chetty Garu, Accountant, 4 th Grade.	
Mr J. W. J. Wheeler, Clerk, Rs 40. a month	
H. J. Moondal Garu, —————	50
P. Lutchmiah Naidu, —————	30

The Accountant is in general charge of the Office and has been recommended for promotion to the 3rd Grade in room of Mr. Buchanan Accountant 3rd Grade who has been transferred to the Irrigation Department for employment as

as Chief Auditor and Govt. Accountant for the Alaska Irrigation & Canal Company at Fairbanks. Mr. Wheeler is employed as an Accountant in carrying out the concurrent General Audit of the Alaska Railway Company's accounts at Noyahpovram. The two clerks on Rs 50 and Rs 30 respectively are employed in Copying letters, keeping up Registers of letters received and issued, Journals, Ledgers and other books connected with the accounts of the Alaska and Smith Indian Railway Companies and the Alaska Irrigation & Canal Company.

3. I have the honor to submit herewith a statement showing the Returns prepared and the Books kept up in this Office, which have increased a good deal since the Office was first formed. The preparations of the Returns of the Half-yearly Revenue Accounts of the two Railway Companies has also been taken over by my predecessor without any additional establishment having been provided. The work in this Office is not equally distributed

218
distributed over the whole year. This is true of work at the end of each Half-year, and at the end of each Official year in preparing several Returns of Financial Operations during the year which involve a good deal of labor. Had it not been that a Volunteer has been working in this Office for some time without pay, the ordinary routine work would have been in arrears now. Even with his assistance the members of the Office Establishment have frequently been obliged to work for 9 or 10 hours in the day in order to keep up with the work required to be got through.

4. For the Deputy Examiner's Office at Noyahpovram only one clerk is allowed. When that Office was first established for the audit of the accounts of the Great Southern of India Railway the line was only 168 miles in length, all open for traffic and the Southern Extension 215 miles in length was not yet under construction. Now there are 475 miles of line open for traffic

Traffics are 64.3 miles under construction, owing to the completion of the Southern Extension and the addition of the Northern Extension from the amalgamation of ^{the} Great Southern of India and Carnatic Railways in one company under the name of the South Indian Railway Company. The work in that office has therefore very largely increased and is more than can be satisfactorily performed by the Deputy Examiner with the assistance of only one clerk without excessive labor and application. He is therefore seldom able to leave his office to carry out inspections of Station and District accounts and these are made at long intervals.

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Third Grade Accountant
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3 clerks at 50, 40, and 35 Rs a month each.

It has been shown in paragraph 2 that the 3^d Grade Accountant has been transferred, the

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b. I have the honor to request that the sanction of the Government of India may be obtained to the increase of the Establishment by one Accountant 4th Grade and one clerk on Rs 35 a month. The second Accountant 4th Grade is intended for Deputy Examiner's office at Nagapatnam and the extra clerk for this office. A statement of present & proposed Establishment showing the increase in cost per month is also submitted herewith. I have the honor to be

Yours most Obedt. Servant
P. Lambert, Esq., M.A.,
Examiner Rail. & S. M. Madras

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No. 528

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SUBMITTED FOR THE *favourable consideration* OF GOVERNMENT.

C. Smith Major R.E.

CONSULTING ENGINEER'S OFFICE,
Madras, 31st Oct. 1876. } for Consy. Engineer for Railways.

To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

From

The Examiner

Railway Accounts,

Madras,

To
The Consulting Engineer
for Railways,
Chennai.

Dated, 30th October }
Received } 1876

No. 133

*Submitting application
for extra establishment*

work should rather

8024-1-76 No 181
5-5-76 - 1114.

RAILWAY DEPARTMENT.
From *The Consulting Engineer*
for Railways,

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

Dated 31st October 1876.
Received
No. 528
ENCLOSURES 3.

Submitting letter
from the Engineer of
Railway Accounts
applying for sanction
for the printed scale
of his Establishment

323
7-11-76

7918

No 3093

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 20th Nov 76
Read the following:—

From
The Eng. in Charge
for Railways
(H.E. No. 528 of 31st Oct 76)

In this letter the Engineer
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And in support of
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returns which now have to
be prepared by his
Staff.

L. Mr. A. C. C. is
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of opinion that the
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Establishment increased.
3. He cannot but think
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To secure, by careful
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not to prepare
returns, statistical or
otherwise, which, useful
in themselves & interesting,
are yet inconsistent
with the primary object
of the Office - is the essen-
tial duty of the Examiner's
Staff.

To this duty ^{VIP} the work
carried out should be
strictly limited.

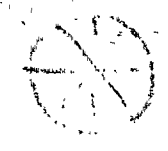
4. Before sanctioning
these proposals, therefore,
His Excellency wishes the
propriety of an increase
to the Staff to be examined
into, and reported
upon, in the light of the
above remarks, by ex-
perienced officers.

5. With this object -
Major de Courcy Scott R.E.
and Captain Conway
Gordon R.E. are requested
to discuss the question
with the Examiner of
Railway Accounts, and
Major C. J. Smith R.E.
Dy. Consulting Engineer
for Railways; and

to report the result of
their inquiries to
Government.

Am.

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Gobi. of 1876 Madras.
PUBLIC WORKS.

To
The Commr^y Eng^y for W^o

2/11/76

Dated

Issued

Book

Encl.

G. O. 20th Nov^r 1876, No. 40

Nos 323 - 324

Revenue & Public Works
Department
Madras
11/11/76

N^o 323/24

20/11/76