

24TH APRIL 1888, No. 149, MARINE.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

READ—again G.O., dated 22nd February 1888, No. 62, Marine.

READ—also the following paper:—

Office Note from Major C. H. P. CHRISTIE, Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd March 1888, No. 1251.

With reference to paragraph 3 of Marine Department G.O., No. 62, of 22nd February 1888, regarding the audit of the Harbour Trust construction accounts, communicated to me under Public Works Department G.O., No. 755 W., dated 6th March 1888, I beg to state that, if the accounts of the Madras Harbour Works are to be dealt with by me in the same way as if Mr. Thorowgood's office were a division under the Public Works Department, the charge made to the Harbour Trust Board should in my opinion be, as heretofore, Rs. 3,500 per annum.

2. If, however, the Board should make their own arrangement for such supervision of their accounts as they may desire, in their own interests, independently of the audit required by the Harbour Board Act, my duties being confined to the latter; and on the supposition that those duties would be as described in paragraphs 2 to 6 of my letter, No. 62 W., dated 8th September 1887, a charge of Rs. 150 per annum would in my opinion be sufficient, whether the audit be annual or monthly.

3. I am still of opinion that the first of the two plans referred to above will require the sanction of the Government of India, as under it the Examiner would be constituted joint auditor on behalf of the Board and of Government.

4. I am also of opinion that, in the interests of the Public Works Department, it is not at all desirable that the duties in question should be thrown upon the Examiner. Mr. Thorowgood's office is not, and cannot be, a division of the Public Works Department, and it cannot be treated as though it were. The system of accounts and audit applicable to a division of the Public Works Department is that prescribed in the Public Works Department Code, and it is probable that, in any case—that is, even if the arrangement is made with the entire approval and concurrence of the Harbour Trust Board—difficulties will occur in adapting the system to individuals who are in no way bound by the provisions of the Public Works Department Code. If the arrangement is not made with the entire approval of the Board, if it is practically forced upon them, the friction and the consequent waste of time, which the Examiner personally can ill afford, are likely to be considerable.

No. 1382-C.

Transferred to the Marine Department, with reference to the orders in that department, No. 62, dated 22nd February 1888.

27th March 1888.

(Signed) W. L. C. BADDELEY, Captain, R.E.,
Under-Secy. to Govt., P.W.D.

ORDER—dated 24th April 1888, No. 149, Marine.

On further consideration, the Government will not insist that the construction accounts of the Harbour should be audited in the same way as if it were a division under the Public Works Department. Such an audit as is described in the Examiner's letter recorded in G.O., dated 22nd February 1888, No. 62, will be deemed sufficient, and under these circumstances the Government agree with Major Christie that the whole of the audit work can be more conveniently done in the Accountant-General's office.

2. The Accountant-General will accordingly be asked to report which of his subordinates he would wish to be appointed joint auditor with him under Section 43 of the Harbour Trust Act for the current and future years.

3. In accordance with the wishes of the Harbour Trust Board and the Accountant-General, expressed in their letters recorded in the Government Order read above, the auditors appointed under Section 43 will make a monthly audit of the accounts in addition to the annual audit required by the Act.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Chairman, Harbour Trust Board.
" Accountant-General.
" Examiner, Public Works Accounts,
through the Public Works Department.

Exd. A. Raitt.

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(Signed) W. L. C. BADDELEY, Captain, R.E.,
27th March 1888. Under-Secy. to Govt., P.W.D.

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(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Chairman, Harbour Trust Board.
„ Accountant-General.
„ Examiner, Public Works Accounts,
through the Public Works Department.

Exd. A. Raith.

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27th March 1888. Under-Secy. to Govt., P.W.D.

ORDER—dated 24th April 1888. No. 149, Marine.

On further consideration, the Government will not insist that the construction accounts of the Harbour should be audited in the same way as if it were a division under the Public Works Department. Such an audit as is described in the Examiner's letter recorded in G.O., dated 22nd February 1888, No. 62, will be deemed sufficient, and under these circumstances the Government agree with Major Christie that the whole of the audit work can be more conveniently done in the Accountant-General's office.

2. The Accountant-General will accordingly be asked to report which of his subordinates he would wish to be appointed joint auditor with him under Section 43 of the Harbour Trust Act for the current and future years.

3. In accordance with the wishes of the Harbour Trust Board and the Accountant-General, expressed in their letters recorded in the Government Order read above, the auditors appointed under Section 43 will make a monthly audit of the accounts in addition to the annual audit required by the Act.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Chairman, Harbour Trust Board.

„ Accountant-General.

„ Examiner, Public Works Accounts,
through the Public Works Department.

Govt. of (1888) Madras.

MARINE.

Issued

Recd.

Encl.

G.O., 24th April 1888, No. 149.

APRIL.

Madras Harbour Trust Accounts.

Passing orders regarding the audit of the —.

Gobt. of (1888) Madras.
MARINE.

Issued

Recd.

Encl.

G.O., 24th April 1888, No. 149.

APRIL.

Madras Harbour Trust Accounts.

Passing orders regarding the audit of the —.

B no 1362 W of
8-5-88

Communicated to
the Examiner P.W.
sects

(20) 190 A.

Govt. of (1888) Madras.

MARINE.

Issued

Recd.

Encl.

G.O., 24th April 1888, No. 149.

APRIL.

Madras Harbour Trust Accounts.

Passing orders regarding the audit of the —.

Marine Department
Proceedings of the Madras Government

Read the following

Again G.O. dated 22nd February 1888 No 6
From the Examiner of P.W. Accounts
dated 22nd March 1888 No 1251 trans-
ferred by P.W. Endorsement dated 27th
March 1888 No 1382 b.

Orderd / 24th April 1888 No 149.

On further Consideration
the Government will not insist that
the Construction accounts of the Harbour
should be audited in the same way
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is described in the Examiner's letter
recorded in G.O. 22nd February 1888
No 62 will be deemed sufficient, and
under these circumstances the Govern-
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the

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2. The Accountant General will ac-
cordingly be asked to report which of
his subordinates he would wish to be ^{appointed} joint
auditors with him under section 43 of the
Harbour Trust Act for the current and
future years.

3. In accordance with the wishes of the
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in the G.O. read above, the auditors
appointed under sec. 43 will make a
monthly audit of the accounts in
addition to the annual audit required
by the Act.

(True Extract)

To
The Chairman H. T. B.
" Accountant General
" Engr. Public Works Accts
thru' the P. W. D.

W. Meyer
Asst. Secretary

1382C-27-3-88
755W-6-3-88
3935C-8-11-87
3249C-24-9-87
587D-19-9-87
2169W-15-8-87
646W-3-3-87

