P.W. CURRENT No. 7769

*N.B.*—In any future communication on this subject, the number and date of this letter should be quoted; and the communication should be addressed to the Examiner, Public Works Accounts, Madras, and not to any officer by name.

[P. W. S.]
4,000—1-8-94.

From I. S. SHERLOCK-HUBBARD, Esq.,

EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

The Secretary to Government,

Public Works Department

No. 4132 A. *Madras,* 13 October 1894.

The following is forwarded to the Secretary to Government P.W.Department with reference to correspondence ending with G. O.No. 349,Marine,of Ist.September I894.

I. S. Sherlock-Hubbard

Examiner,P.W.Accounts,Madras.

13/10

Copy of letter from the Examiner,P.W.Accounts,Madras, to the Chairman,Harbour Trust Board,Madras,No.4II0 A,dated I2th.October I894.

In acknowledging receipt of your letter No.32I4 A,dated 3rd. October I894,I have the honour to point out that an audit such as that proposed by you is distinctly opposed to section 43 of Act II of I886,which reads thus:-

" The accounts of the receipts and expenditure of the Board,shall * * * be audited and examined by such auditors as shall,from time to time,be appointed by the Governor in Council",

and also to the orders contained in G.O.No.I89 of 24th.May I894 and No.349 of Ist.September I894. In those orders the audit of " the accounts" of the Board were removed from the officers named in G.O.No. 3I5,Marine,dated 9th.July I888,and entrusted to me conjointly with Mr.Boyton with effect from Ist.April I893,and I submit that by no reasonable construction can the words " the accounts " be held to mean anything less than the whole of the accounts. They cannot mean that the audit of "receipts" should be entrusted to one pair of Auditors and the audit of "expenditure" to another.

Moreover,section 43 of Act II of I886 refers exclusively to revenue accounts,and <u>not</u> to Construction accounts,and it was under this section of the Act that I was appointed Auditor. It therefore

From

The Examiner,P.W.Accounts,

Madras.

To

The Secretary to Government,

P.W.Department.

No. 4132 A

Dated 13 October I894.

Recd. 13.10.94

No. 2603 W. dt. 17th October 1894.

Recorded

Recorded

16/10

Audit of Harbour Trust Accounts.

Forwarding copy of correspondence intimating that he is not prepared to undertake the-------on terms offered by the Chairman.

Note - The Board will no doubt address Govt. in the matter after the Subject has been settled.

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