C. No. 1309

PENSION DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following papers :—

From the ~~Superintending Engineer, ——— Circle~~, Examiner P.W. Accounts, Madras, dated 15th Sept. 1894, ~~No.~~

Certificate and Report from the Examiner of Public Works Accounts, dated 20th September 1894, No. 94.

ORDER THEREON 11th October 1894, No. 1243

Under Articles 485 and 518 (b) of the Civil Service Regulations (2nd Edition), the Right Honorable the Governor in Council is pleased to grant to Manganacarani Appavu Jayaram Pillai, late Accountant 5th Grade, Coimbatore Division, Public Works Department, an invalid pension of Rupees (54-15-9) fifty-four, annas fifteen, and pies nine per mensem payable at Madras from 7th September 1894 — in consideration of his qualifying ~~Inferior~~ service of 22 years, 4 months, and 18 days.

(True Extract.)

Under Secretary to Government.

To the Accountant-General, with Register and L. P. C.
" Examiner of Public Works Accounts.
" Public Works Department.
" ~~Superintending Engineer, ——— Circle.~~

1894

the Applicant an Invalid gratuity of Rupees 50/- in Consideration of his qualifying inferior service of 17 years and 22 days.

3. The delay in the Submission of this application should be explained.

(True Extract.)

Under Secretary to Government.
P.W.D.

for Under Secretary Pension Deptt.

Read 15-1094

L. No. 2605 dy 17th October 1894.

Recorded.

To
The Accountant-General, with Register. & L. P. C.
" Examiner of Public Works Accounts.
" P. W. D.
" Superintending Engineer, 1st Circle.

INDEXED

J. C. C. 24/10

C. No. 1256.

PENSION DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following papers:—

From the Superintending Engineer, 1st Circle } dated 3rd March 1894, No. 2188 G.

Exam. P.W. Accounts
Certificate and Report from the ~~Accountant General~~, dated 11th Sept. 1894, No. 91.

~~No. A.D.J.~~

ORDER THEREON, 12. October 1894, No. 1254.

Under Articles 502 and 518 (b), of the Civil Service Regulations (2nd Edition), the Right Honorable the Governor in Council is pleased to grant to Abdur-Rahman Sahib, late Lock Superintendent, Godavari Western Division, Public Works Department, a superannuation pension ——— of Rupees (3-12-9) three annas twelve and pies nine per mensem payable at Amalápuram from 1st January 1894 in consideration of his qualifying ~~Superior~~ service of 19 years, and 4 months; ~~and days.~~

2. Under Articles 436, 486 and 524 (a) (iv) of the Regulations, the Right Honorable the Governor in Council is also pleased to grant to the

P.T.O.

appears to me that in submitting the audit of the "Revenue and allied accounts for 1893-94, also for 1894-95", to the Accountant General and the Asst. Accountant General, the Board has acted in distinction opposition to the orders of Government; and ~~that~~ I am not prepared to undertake the audit of only a portion of the accounts.

(True Copy)

Mahomed Yacoob

for Supt. Routine Branch.

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.

[illegible]
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 I883 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