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# MADRAS RECORD OFFICE.

Government of Madras.

*Public works* DEPARTMENT.

|                      |                 |
|----------------------|-----------------|
| G.O. No. <i>2466</i> | Press           |
| <i>571-572</i>       | <del>Mis.</del> |
| Dated <i>24-8-</i>   | <i>1865.</i>    |

Not to be folded or roughly handled

11A

*Proceedings of the Madras Government, Public Works Department,  
24th August 1865.*

No. 571. Read the following letter from Lieutenant-Colonel F. J. MOBERLY, R. E., Superintending Engineer, 8th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Cadayanellur, 15th August 1865, No. 834:—

SIR,

1. In acknowledging G. O. No. 2,271 of the 7th instant, I have the honor to observe that, in his remarks on my No. 510, 4th July, the Controller has so utterly ignored the working of the new system of Accounts (explanation of which I could not suppose was needed by me) that I trust I may be permitted to re-open the subject.

2. By the new rules in force, every Department Public Works Officer who receives or disburses any money, whether for public works or salaries, must enter the transaction on both sides of his Cash Book and Account Current; till lately salaries were not entered, and consequently omissions, such as that noticed by Captain Fischer in paragraph 3, occurred; now they cannot occur without vitiating the cash balance. To effect a monthly clearance of the charges under the head "expenditure," every Officer must send in all vouchers, and audit for salaries might be granted precisely as it is for public works executed.

3. For the latter an Officer may draw thousands; why he cannot pay himself and his subordinates in hundreds I am at a loss to know. I would respectfully point out that there is absolutely nothing to prevent any Officer helping himself in anticipation of the return of his pre-audited abstract. If he cannot be trusted to pay himself what is due to him, he certainly cannot be trusted to refrain from paying himself a few days earlier.

4. As regards paragraph 2, I would point out that pre-audit affords no security to us; retrenchments have been made months after salary was drawn on a pre-audited abstract, and when on the faith of a passed order vouchers in support of the claim had been destroyed. I would appeal to the Department generally in support of my assertion, that pre-audit is not considered any safe-guard whatever against future retrenchment.

5. In conclusion, I would observe that I am not asking for the removal of pre-audit on special claims; they may very properly be submitted to the Controller. I am only begging that the members of this Department may, like all others, be permitted to receive their salary and fixed travelling allowance without reference to the Controller; if it be imagined that any security is gained thereby, I would suggest that for all ordinary claims the Superintending Engineer might, for the Department Public Works, take the place of the Collector or Deputy Collector.

6. The Superintending Engineer is already doing the duty of first Examiner, inasmuch as the Controller will not receive any abstract without his counter-signature, in procuring which there is frequently much delay.

No. 572. ORDER THEREON, 24th August 1865, No. 2,466.

ACCOUNT, No. 83.

Ordered to be recorded.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,

Secretary to Government.

To the Superintending Engineer of the 8th Division.  
Exd. S. T. Augustin.

*public works executed.*

N<sup>o</sup> 834.

Sup<sup>r</sup>g Engineer's Office S.D.  
Madayanallur 15 August 1865.

From,

Surth Colonel J. J. Moberly P.O.  
Superintending Engineer S.D.

To,

Colonel C. K. Orr P.O.  
Secretary to Government.  
S.D.

Sir,

In acknowledging G.O. N<sup>o</sup> 2271 of  
the 7<sup>th</sup> instant, I have the honor to observe, that,  
in his remarks on my N<sup>o</sup> 510.4<sup>th</sup> July, the  
Controller has so utterly ignored the working of  
the new system of accounts (explanation of which  
I could not suppose was needed by me,) that  
I trust I may be permitted to repeat the subject.

By the ~~new~~ rules in force, every D.P. M.  
Officer who receives or disburses any money, whether  
for public works or salaries, must enter the  
transaction on both sides of his cash book, and  
Account Current - till lately salaries were not  
entered, and consequently, pernicious, such as  
that noticed by Captain Fischer in para 23,  
occurred; now they cannot occur without reducing  
the cash balance. To effect a monthly clear-  
ance of the charges under the head "expenditure" every  
Officer must send in all vouchers - and audit for  
salaries might be granted precisely as it is for  
public works executed.

23. For the latter an Officer may draw thousands, why he cannot pay himself and his subordinates in hundreds I am at a loss to know. I would respectfully point out that there is absolutely nothing to prevent any Officer helping himself in anticipation of the return of his preaudited abstract. if he cannot be trusted to pay himself what is due to him, he certainly cannot be trusted to refrain from paying himself a few days earlier.

4. As regards para 2 I would point out that pre audit affords no security to us; retrenchments have been made months after salary was drawn on a preaudited abstract - and when on the faith of a passed order vouchers in support of the claims had been destroyed. I would appeal to the Department generally in support of my assertion, that pre audit is not considered any safe guard whatever against future retrenchment.

5. In conclusion I would observe that I am not asking for the removal of pre audit on special claims; they may very properly be submitted to the Controller. I am only begging that the members of this Department may, like all others, be permitted to receive their salary and fixed travelling allowance without reference to the Controller. If it be imagined that any security is gained thereby, I would suggest that for all ordinary claims the Superintending Engineer might, for the D.P.W., take the place of the

the Collector or Deputy Collector.

6. The Superintending Engineer is already doing the duty of first Examiner inasmuch as the Controller will not receive any abstract without his countersignature, in procuring which there is frequently much delay.

Harold G. Co.

J. H. Huberby  
Superintending Engineer  
South Col. R. & Co.

27 1865 Done  
Rec'd from Aug 27 1865

Wm. A. P. C. Company  
8th Division

By  
Off. Sec'y to Government

Labal 15<sup>th</sup> August 1865  
Pursued 27<sup>th</sup>

Done

and

24 66 no 2466

Ordered to do

Recorded.

Spent at Georgia  
24<sup>th</sup> August 1865

WLB

When certain does  
: arrives on 4<sup>th</sup> Oct. 1865

of 1<sup>st</sup> August 1865

Regarding no. per audit  
of each bill of the 21<sup>st</sup> 1865

With an order

no. 24 66-24<sup>th</sup> August 1865

16  
The Superintendent  
of the 8<sup>th</sup> Division

done 25<sup>th</sup> August

20.571.072