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MADRAS RECORD OFFICE.

Government of Madras.

P. W. DEPARTMENT.

G.O. No. 88 Press Mis.
183-184

Dated 10-1- 1867

Not to be folded or roughly handled

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Proceedings of the Madras Government, Public Works Department,
***10th January* 1867.**

No. 183. Read the following :—

Note on the employment of the Controller Public Works Accounts on duties of Inspection.

1. It appears not to be regarded as part of the Controller's duties to make systematic inspections of the Executive or Range Offices; but as in other parts of India, such inspections are regularly prescribed, and form an important and most useful link in the general system, I submit the question for consideration whether it would not be desirable that some ruling in the matter should be laid down here also.

2. From papers which I have seen, it would appear indeed that permission has been on more than one occasion accorded to the Controller to inspect certain Range Offices, if he thought fit to do so; but this permission can hardly be deemed to have extended beyond the particular cases referred to. Further, I think that if the duty is considered a proper one to be done, it would be desirable that it should not be left altogether to the option of the Controller, but that the necessity for making such inspections should be distinctly recognized, and conducted under the orders and approval of Government.

3. The Accounts rendered by the Range Officers to the Controller's Office come up in very good form; where inspections would be useful is to ensure that these accounts are a faithful reflex of the original transactions which they are intended to represent, and that the latter are fully and accurately recorded on the spot. And the result to be looked for from systematic inspections is not only that irregularities, whenever they occur, would be brought to notice, but that the occurrence of such irregularities would be prevented, by the necessity thus imposed on the Range Officers to have their records in proper order, available for examination. Further, the Accounts Department may often be of great assistance to disbursing Officers, by showing them how to avoid needless work and repetition in their accounts. In fact, the Inspecting Officer should consider the object of his tour to be quite as much to *afford help* to the Executive Department, as to find fault. The present tendency is for the latter to *overdo* their accounts, from a misapprehension as to the actual requirements of the Central Office. Mistakes of this kind are set right much better by personal explanation than by writing.

4. It may be said that the duty of inspecting the Range Accounts should be performed by the Superintending Engineers. But it is not every Officer who possesses the special knowledge or aptitude necessary for this kind of business; and considering the varied professional duties which are placed on Superintending Engineers, it is perhaps hardly surprising if this, the least interesting part of them, often fails to receive a sufficient share of the attention of those charged with the executive business of the department. Probably accounts are not so much difficult to understand, as distasteful to most men; but however that may be, the experience of every other part of India has been that they were never properly handled until a special department was made specially responsible for them.

5. There is of course the possible occurrence to be guarded against of a clashing of authority between the Superintending Engineer and Controller. But on this point, too, experience everywhere else has shown that in practice such a difficulty is not likely to occur. It may not be easy to draw the line precisely

that the fact should be confirmed by the personal

between the functions of the two Officers; but a certain amount of tact and good sense must be assumed for the practical working of every Government Department; and if the Controller on the one hand is careful to avoid interference with executive matters, while on the other the Superintending Engineer is content to sink notions of personal dignity below considerations for the benefit of the public service, and if both co-operate together in the same object, the maintenance of efficiency in the department, the plan, it may be hoped, will work without friction. On this head I would request reference to Art. 21, Section II., Chapter III. of the Government of India Code, as indicating the relations sought to be maintained between the two Officers. I would also refer to Art. 23, Section VII. of same Chapter, as bearing on the foregoing remarks.

6. It might perhaps be well if the Controller, after drawing up a brief Memorandum on the occasion of inspecting a Range Office, were to send the Memorandum *to the Superintending Engineer*, so that the needful orders to the Range Officer, in respect to any points requiring amendment, would be issued by him instead of by the Controller direct. This is the practice under the Government of Bengal. Of course it would be open to the Controller to make a reference to the Government, should the Superintending Engineer omit to take action on his recommendations.

7. A yearly inspection of all Range Offices would, it is presumed, be impossible, nor would it be necessary or desirable to go so far as that. The Controller can easily judge by the accounts which come up which Range Offices most need to be visited, and those would naturally receive attention first. And if the whole Presidency were visited by the Controller or his Deputy in the course of three years, probably that would be sufficient.

17*th December* 1866.

(Signed) G. CHESNEY, Major,
Accountant General.

No. 184. ORDER THEREON, 10th January 1867, No. 88.

ACCOUNT, No. 12.

1. The Government are glad to receive the favorable testimony which Major Chesney bears to the state in which the Range Officers submit their accounts, and, though there is no reason to believe that those accounts are not true and correct transcripts of the records of real transactions, His Excellency the Governor in Council agrees with Major Chesney that the fact should be confirmed by the personal inspection of the Controller, or of his Deputy, as frequently as circumstances will permit.

2. It would seem that a misconception of the views of Government on this point is entertained, and the Government therefore resolve to intimate their desire that the Controller should make arrangements for proceeding at an early date to visit and examine the accounts of the Range Officers where his intervention may seem most requisite. His attention, as well as that of the Superintending Engineers, will be directed to Major Chesney's observations as to the spirit in which these inspections should be made on the one side and received on the other. The

duty of the Controller will not be solely to detect and correct error, but also to afford to Range Officers personally such aid and advice relating to their accounts as they may stand in need of. His Excellency in Council is confident that the assistance which the Controller will be in a position to give will be tendered in a conciliatory manner, and that it will be cordially and thankfully accepted.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers for information, and for communication to Range Officers.
" Controller of Public Works Accounts.

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Note

By
The Accountant General
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On the employment
of the Controller of P.M.
Accounts on duties
of inspection.

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Proceedings of the Madras Government

Under date the 10th Decr 1866 Jany 1867.

Read the following

to the Accountant General P. W. D.

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~~The Controller will not forget that the proper~~
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~~to guard against any~~
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~~in good part, they will~~
be communicated to
the Range Officers and the
~~Superintending~~ Engineers.

I doubt the propriety
of this reservation. If
appears to me that the
directions of the Controller
on a point of inspection
must be very properly
given directly to the
Range Officer with
the intervention of
the Superintending
Engineer whose duty
is to give prompt and
immediate

Noted

To
The Superintendents
for information, and for
communication to
Range Officers
Controller

No 183-184

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Despr 11th January 1867

c. 3rd January 1867. A. 7½