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(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT. *a*

G.O. No. 273 to 284	1497-1498	Press Mis.
Dated	17-6-	1872.

Not to be folded or roughly handled

Read the following papers:—

No. 273. From the Acting Superintending Engineer, 1st Division, to the Officiating Secretary to Government, Public Works Department, dated Dowlaiswaram, 14th May 1872, No. 570.

With reference to memorandum No. 50, dated 4th instant, requesting me to expedite a reply to the Order of Government on the proposals of the Accountant-General of the Public Works Department for increasing the responsibility of Accountants and lessening that of Executive Engineers, I have the honour to state that I do not recommend this measure at all. I consider the accounts ought to be simplified as much as possible, and Range Officers to be entirely responsible for both accounts and expenditure. If the numbers of returns, etc., now called for constantly were done away with, and simple note and station books, cash accounts, progress reports and registers of works maintained, the work could be reduced 50 per cent., and be much more efficiently and satisfactorily performed.

No. 274. From the Superintending Engineer, 2nd Division, to the Secretary to Government, Public Works Department, dated Bezwarah, 6th April 1872, No. 7.

In reply to G. O., No. 465, 19th February, I have the honour to observe that, in my opinion, the duty of an Accountant, as laid down by paragraph 5 of the letter from Lieutenant-Colonel McLeod-Innes would give him undue authority; he should keep the accounts, and be responsible for their correctness, etc.; but it should be the duty of the Executive Engineer, or such person as he may depute, to inquire into irregularities, etc.

2. The Accountants in this Presidency do not appear to be as well paid as those in Bengal, and, therefore, it would not be fair to expect so much from them, but in any case I would on no account take from the Executive Engineer the responsibility and authority of seeing into and inquiring regarding such errors as the Accountant might bring to notice.

3. The Executive Engineer should, and I believe always does, keep the cheque book; but I would utterly deprecate his being required to write up his own cash book, which is now abstracted from station books and vouchers; it is, in my opinion, under Section I., paragraph 6, Manual, much more in detail than it need be, but I do not see what advantage would be gained by any special officer or Accountant making the entries.

4. I have no reason to believe that any falsification of contractors' accounts are ever made. The Accountants make their gains by sharing with, or receiving *dou-curs* from, the contractors, and these latter make their profits in *rates*, not in *quantities*. The Executive Department examines the latter, and there is, I believe, little or no falsification in these.

5. I do not understand how the Accountant-General thinks that the Controller would detect anything. So far as I have seen, this officer is misnamed; he cannot control; he can only audit. Our rates are, I dare say, higher than they would be if contractors did not share their profits with the subordinates of the Department Public Works; but in spite of years of thought and inquiry, I have

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failed to find any of the corruption which is so widely attributed to our officials or to discover a remedy.

No. 275. From the Superintending Engineer, 3rd Division, to the Secretary to Government, Public Works Department, dated Bellary, 12th March 1872, No. 2,369.

WITH reference to G. O., No. 465, dated 19th ultimo, I have the honour to inform you that the qualifications of most of the Head Accountants of Ranges are not such that absolute dependence can be placed upon them for the responsible duties the Accountant-General of the Public Works Department proposes to entrust them with. This want of confidence may be said to be due to the men who usually fill the posts of Head Accountant in ranges, being, as a class, deficient in a thorough acquaintance with all matters connected with their official duties, although, for the salary Rupees 40 to 60 allowed, they may be considered the best obtainable.

2. I have always been of opinion that the Executive Officer in charge of a Range should be the custodian of the cheque book, and I have every reason to believe that this system is strictly followed in the ranges in this division. But as regards the cash book being filled in by the Executive Officer himself, I have my doubts about it being correctly maintained, unless the Range Officer takes his Head Accountant about with him on every tour, so that he may be referred to in the matter of the headings for most entries when disbursements are made. This duty requires an intimate acquaintance with the various Budget and other heads, and none would, I think, more closely study this but the Accountants themselves.

3. Every entry in the cash book must be supported by a proper document, and as it is always within the province of an Executive Officer to examine the cash book as frequently as possible with the several vouchers passed for payment by the Range Officer himself, the Accountant-General's reasons for the adoption of the course he suggests may be considered groundless.

4. I would also add that it is my opinion Head Accountants should be always kept at head-quarters, as making them travel about would result in the unpunctual submission of the accounts and other returns from the range.

5. It appears to me that the Accountant-General's reference purely refers to those Administrations more directly under the Government of India, and not to this Presidency, where each district is divided into a number of small ranges, each being in direct communication with the Controller's Office in matters of accounts.

No. 276. From the Superintending Engineer, 4th Division, to the Secretary to Government, Public Works Department, dated Madras, 4th March 1872, No. 4,841.

IN reply to G. O. (Account No. 44), 19th February 1872, No. 465, I have the honour to state, for the information of Government, that I do not consider the Accountants in the different Executive Ranges are of the class referred to by Lieutenant-Colonel McLeod-Innes, V. C., R. E., and that the accounts are so totally different in Madras that his proposal for increasing the responsibility of Accountants and lessening that of Executive Engineers does not apply to this Presidency.

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No. 277. From the Acting Superintending Engineer, 5th Division, to the Secretary to Government, Public Works Department, dated Pondicherry, 28th February 1872, No. 260.

WITH reference to G. O., No. 465 of 19th instant, requiring the opinions of Superintending Engineers on a Note by the Accountant-General regarding the responsibility as to accounts, I have the honour to state that in the main I concur with the remarks of the Accountant-General.

2. *Paragraph 6 of Note.*—In this appear the expressions *initial returns* and *data*. It is not clear what is meant by these. If the former refers to returns furnished to Executive Engineer by his subordinates, from which his own are compiled, the accounts will be delayed if these returns must first be examined by him. What is meant by *data*, I cannot understand; as generally used the word refers to work which is the province of the Estimate-maker, and with which the Accountants have no concern.

3. It may be advisable that the cheque book should be in the hands of the Executive Engineer, but I cannot see the smallest necessity for his writing up the cash book. Entries in this are not made till the bills or certificates have been examined and passed by the Executive Engineer and Accountant, the cheques drawn and the contractor's receipt obtained. Why then the cash book may not be kept by the Accountant, I am at a loss to see, particularly if the cash book, the counter-foils of cheques, and the register of cheques are examined together (as they should be) at the close of each day on which cheques are issued. If the duty of writing up the cash book is to devolve on the Executive Engineer, the duty of any one who has to read it will be frequently anything but an enviable one.

4. *Paragraph 7.*—The last sentence of this paragraph no doubt has an important meaning, but I think Executive Engineers, without other instructions to guide them, would be very much puzzled to know what they are required to do.

5. *Paragraph 8* conveys an excellent suggestion, which, if carried out, will no doubt lead to many improvements, while it will, moreover, induce an Accountant to take an interest in his work.

6. *Paragraph 14.*—This is in effect answered in paragraph 2 of this letter. If the precaution therein mentioned be taken, I cannot see that the chances of fraud or dishonesty are increased by the cash book being kept by the Accountant.

7. In conclusion, I would make a suggestion which, if strictly carried out, will enormously diminish work. It is that for every return printed forms be used by Executive Engineers and their subordinates alike, and that after a proper supply has been issued, any return sent in manuscript be returned to the sender.

8. The saving of time by the use of printed forms would be simply enormous; the time of those who have to prepare, as also of those who have to read them; there would be a saving of stationery, in that printed forms occupy less room than written ones, and there would be less stationery to make away with, as the printed forms are, of course, useless but for their own proper purpose. I would further suggest that *blank* returns be altogether discontinued.

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No. 278. From the Officiating Superintending Engineer, 6th Division, to the Secretary to Government, Public Works Department, dated Kodavassal, 9th March 1872, No. 943.

WITH reference to G. O., No. 465, dated 19th ultimo, I have the honour to report that I do not consider it advisable to increase the duties and responsibilities of Accountants in this department.

2. I understand the duties of an Accountant at present to be much as described by the Accountant-General in paragraph 3 of his letter, to work up the accounts of the division, to check all accounts for the arithmetical accuracy of which he must be responsible, and to initial the documents he examines as a token of his having examined them. If he fulfils these duties, I consider that he incurs the responsibilities described under the third and fourth heads in paragraph 5 of the Accountant-General's letter.

3. The cheque book should, I consider, be in the personal custody of the Range Officer, but I think the Accountant should write up the cash book, which should be examined and initialled by the Range Officer daily, if possible.

4. Under the system at present in force in this department, I do not think more responsibility can be imposed on the Accountants, and it would not be advisable that Executive Engineers should have less to do with accounts than they have at present. The Executive Engineer must examine the accounts of the works to satisfy himself that work is being carried out within estimated rates, and all he requires the Accountant to do is to check and compile these accounts when submitted monthly to the Range Office, and to bring to notice any irregularities or inaccuracies in them.

5. For correctness of rates and data, the Range Officer must be responsible, and there is no necessity for the Accountants to have anything more to do with these than to bring to notice any instance there may happen in the accounts of their not having been adhered to.

6. I consider that Accountants should have nothing whatever to do with contractors, as a rule the Range Officer pays contractors' certificates after having examined the work himself; if want of time compels him to postpone the examination of the work, he holds the subordinate who granted the certificate answerable for any over-payment made to the contractor; the original contract certificate after payment can hardly be falsified; the counterfoil of the cheque book in the Range Officer's possession is a great safeguard against falsification, and any examination of the ledger by the Executive Engineer would lead to its detection at once.

No. 279. From the Acting Superintending Engineer, 7th Division, to the Secretary to Government, Public Works Department, dated Coimbatore, 21st March 1872, No. 277.

IN reply to G. O., No. 465, dated 19th February 1872, directing the expression of the views of Superintending Engineers in reference to the memorandum on the proposal for increasing the responsibility of the Accountants, etc., etc., by the Accountant-General of the Public Works Department, I have not the slightest

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17th June 1872.*

hesitation in reporting that, with the Madras system of Public Works Accounts, it is quite unnecessary; such would entail a great deal of extra work on the Range Officers, who in this Presidency are constantly travelling about their districts, while the Accountants generally (at least so far as the 7th Division is concerned) are not, I consider, qualified for the responsibility proposed to be imposed on them, and, except at a greatly increased cost of establishment, I do not think duly qualified persons would be forthcoming. The account branch works very well at present, and I beg very respectfully to deprecate any change.

No. 280. From the Superintending Engineer, 8th Division, to the Officiating Secretary to Government, Public Works Department, dated Madura, 11th May 1872, No. 585.

IN reference to G. O., 19th February 1872, No. 465, calling on me for an expression of my opinion on the subject of increasing the responsibility of Accountants *quoad* Accounts and lessening that of Executive Engineers, I have the honour to report that any plan that can be devised to relieve Executive Officers from the vexatious manipulation of accounts that is now demanded of them will be hailed as a great boon, and will tend more than anything else, in my belief, to the establishment of a better class of work than can now be executed, in consequence of nearly the whole time of the Range Officers being taken up with the manufacture of accounts which are of no kind of use or meaning to them.

2. What with an Imperial Budget, a Provincial Budget, and a Local Fund Budget, to be followed shortly, it is presumed by a communal or village budget, and the requisitions and allotments for the expenditure to be incurred by this department and the Revenue Department, respectively, Range Officers are now so harassed with accounts and financial statements that I am continually receiving applications for increased office establishment; and it must be manifest that an establishment required and sanctioned at a period anterior to the invention of the present complicated system is clearly inadequate to carry out the details of what is now expected from a Range Office.

3. Any system therefore as I have before remarked, that will sensibly relieve a Range Officer from these financial encumbrances is pre-eminently desirable, and, under happier auspices, there is no reason why this consummation—devoutly to be wished—should not be carried out. For reasons, however, which I have never yet heard explained, the financial control of the department in this Presidency has been taken out of the hands of a professional officer, and until we enjoy the same advantages in this respect as do the other Presidencies, I apprehend that little advantage can be expected by making the account branch independent as it were of the Executive Engineers. In addition to which our Accountants are not fit to have independent charge of the accounts, although they are quite equal to the duties of the range under the superintendence of the Executive Officer.

4. It appears to me that an Executive Engineer, as head of his office, should be entirely responsible for everything that goes on in the office, and for every paper that leaves it with his signature. Any movement, therefore, tending to remove

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17th June 1872.*

from Range Officers and place upon their Accountants the responsibility for accounts prepared in Range Offices and having the Range Officers' signatures, is most strongly to be deprecated.

5. At the same time much useless labour might be saved to Range Officers as regards accounts, not by removing from their shoulders the responsibility of keeping their accounts correctly, but by removing a large part of the accounts, from their offices altogether. It is to this that I particularly refer in the first paragraph of this letter. The Executive Engineer should keep the cash account, that is, the cash and cheque books, the stock account and a ledger, showing all payments made for each description of work. From these the monthly progress report could be compiled. The system now in force is precisely tantamount, in military matters, to calling upon a Company Officer to make his Company perform battalion manœuvres.

6. Elaborate statements and minute analyses of expenditure into heads and sub-heads are doubtless very useful, but I submit that the time of an Executive Officer is, while engaged in such calculations, as little profitably employed as if he were ordered to prepare a statement showing the number of superficial feet of foolscap, king's arms, and Goa paper, respectively, that had been used in his range during the past official year as compared with the average for the past ten years.

7. Such statistics as may be required should clearly be prepared by a separate branch of the department. The three accounts that I have mentioned would provide all the materials for them, and are all that are required to be kept for executive purposes.

8. In conclusion, it will not be out of place to inquire whether it is to the best interests of his range that a Range Officer should be called away from his executive duties to devote the time necessary for the preparation of such an elaborate statement as that called for in G. O., 30th April 1872, No. 1,102. It is no wonder that the opinion is gradually gaining ground that the work executed at the present date, instead of being an improvement on the buildings of former days, is certainly inferior; but it is almost impossible to expect otherwise when the most important duties of a Range Officer are considered to be the punctual submission of accounts and financial statements of no personal use or interest to him whatever.

No. 281. From the Special Executive Engineer, Wynaad, to the Secretary to Government, Public Works Department, dated Vythery, 26th February 1872, No. 78.

REFERENCE to G. O. No. 465, dated 19th February 1872.

With reference to above my opinion may be given in very few words. I consider the arrangement proposed totally inapplicable to this Presidency, and cannot see how it is possible to disconnect the responsibility of the disbursing officer from the accounts, and, if possible, I should think it most undesirable.

2. If relief is sought to be given to the Executive Officers, a half measure like the one proposed would be of little utility; to do it completely can only be

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17th June 1872.*

effected by not making the executive also a disbursing officer, but confining his duties simply to the carrying out of work, and furnishing vouchers of rates and measurements to the disburser, whether he be known as Accountant, Treasurer, or by any other title. If these vouchers were attached to the accounts, and nothing passed not certified in them, I do not see what opportunity there could be for the most skilful arithmetician to trick Government, unless in the rather improbable case of Contractor, Executive Officer, and Accountant being all in collusion. It would, of course, still leave the door open for exaction of what in Upper India is known as dustooree; but whether any precaution would avail to totally overthrow the possibility of that custom, is, I think, a matter of great doubt, and scarcely worth attempting.

No. 282. Memorandum from the Officiating Deputy Secretary to the Government of India, Public Works Department (Account-General), to the Secretary to the Government of Madras, Public Works Department, dated 29th April 1872, No. 99-A.G.

THE undersigned is directed to invite attention to the reference from this department marginally noted, and to request the favour of an early reply thereto.

(Signed) P. P. O'CONNELL, Lieut.-Colonel, R.E.,
Offg. Depy. Secy. to the Govt. of India.

No. 283. ORDER THEREON, 17th June 1872, No. 1,497.

ACCOUNT, No. 29.

ORDERED that the following letter be sent:—

(Here enter No. 1,498, dated 17th June 1872.)

(True Extract.)

Colonel, R.E.,

Secretary to Government.

Wd. E. C. Shunker.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 17th June 1872.

No. 284.

No. 1,498.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

ACCOUNT, No. 30.

SIR,—With reference to the letter
from the Government of India, dated
22nd January 1872, No. 99 A. G.,

calling for an expression of the views of this Government on the proposals submitted by the Accountant-General of the Public Works Department for increasing the responsibility of Accountants in the matter of accounts, and lessening that of Range Officers, I am directed to state that the Superintending Engineers of Divisions to whom the question was referred are generally of opinion that, looking to the class of Accountants employed in the ranges of this Presidency, and to the salaries they draw, the arrangements proposed are inapplicable under the system in force in this Presidency. They point out that, as a rule, the Range Officer is the custodian of cheque books, but that the writing up of the cash book will not secure any greater check than is ensured under existing rules. In these views this Government concur, and they do not consider it expedient that Range Officers, as disbursing Agents, should be relieved of any of the responsibilities which now attach to them. In connection with the subject under report, I am to invite attention to Colonel Carpendale's letter No. 2,350, dated 15th September 1871.

2. The replies of Superintending Engineers to the reference made to them will, if necessary, be submitted.

I have the honour to be,

Sir,

Your most obedient servant,

Colonel, R.E.,

Secretary to Government.

Exd. E. C. Shunker.

No. 570
FromLieutenant A. W. Smith R.E.
Superintending Engineer

1st Division

To

Colonel G. H. Walker R.E.
Secretary to Government D. P. W.

SIR,

MADRAS

With reference to Memo No 50 dated 14th Instant, requesting me to expedite a reply to the Order of Government on the proposals of the Accountant General D. W. Department for increasing the responsibility of Accountants and lessening that of Executive Engineers, I have the honor to state that, I do not recommend this measure at all. I consider the accounts ought to be simplified as much as possible, and Range Officers to be entirely responsible for both accounts and expenditure. If the numbers of returns now called for constantly, were done away with, and simple Note and Station books, Cash Accounts, ^{visiting reports} Progress Reports and maintained, the work could be reduced.

15/0000

Yours H. Obedt. Kerl.

Westminster Hall

to Superintendent of Cagayan.

P. W. 1872 *W. H. H. H. H.*
No. 1497-1498-17

The A. G. S. Engineer
1st Division

To the Secretary to Govt.
P. W. H. H. H.

Dated 14th May 1872
No. 215

Refers that he does
not recommend increasing
the responsibility of Account-
ants or to lessen that of
Government Engineers but states
that if the No. of certain Ac-
counts now called for
were reduced the work
could be reduced 50 per
cent.

Op 273
Dec. 31st May 1872
C. 29 May 72 Q. 3125

No. 1497-1498-17

No. 7

Superintending Engineer
Office 2nd Division
Bengal 6 April 1872

Colonel F. J. Macleay R.E.
Superintending Engineer
2nd Division

To Colonel J. C. Macleay R.E.
Secretary to Government
Public Works Department
Sir,

In reply to No. 12465. 19th
January. I have the honor to observe that
in my opinion the duty of an Accountant
as laid down by para 5 of the letter from
Lieutenant Colonel Macleay R.E.
would give him undue authority. He
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ponsible for their correctness &c., but
it should be the duty of the Executive
Engineer, or such person as he may de-
pute, to inquire into irregularities &c.
2. The Accountants in this Presidency
do not appear to be as well paid as
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from them, but in any case I would
on no account take from the Executive Eng.

the responsibility and authority of
seeing into and enquiring regarding
such errors as the Accountant might
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cheque book; but he would utterly
depreciate his being required to write
up his own cash book, which is
now abstracted from station books
and vouchers - it is, in my opinion,
under Sect I para 6 Manual, much more
in detail than it need be, but I
do not see what advantage would
be gained by any special officer or
Commissioner making the entries.

4. I have no reason to believe that
any falsification of Contractors' Ac-
counts are ever made. The Account-
ants make their gains by sharing
with or receiving donations from the
Contractors - and these latter make
their profits in rates not in quan-
tities. The Executive Engineer
examines the latter and there
is no likelihood of any falsification

in these -

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N 4

5. I do not understand how the
Accountant General thinks that
the Controller would detect any
thing - so far as I have seen, this
officer is unnamed - he cannot
control he can only audit - Our
rates are I dare say, higher than
they would be if Contractors did
not share their profits with the
subordinates of the Department
Public Works, but in spite of
years of thought and enquiry
I have failed to find any of the
corruption which is so widely
attributed to our officials, or
to discover a remedy -

I have the honor to be
Sir,
Your most obedient servant
J. Jacoby Colonel B.C.
Superintending Engineer

No. 2369.

Superintending Engineer's Office.

3rd Division.

Bellary 12th March 1872.

From,

The Superintending Engineer

3rd Division.

To,

The Secretary to Government.

Public Works Department

Fort Saint George

Enclosures.

Sir,

With reference to G. O. No. 465 dated 19th ultimo, I have the honor to inform you that the qualifications of most of the Head Accountants of Ranges are not such that absolute dependence can be placed upon them for the responsible duties the Accountant General P. W. D. proposes to entrust them with. This want of confidence may be said to be due to the men who usually fill the posts of Head Accountant in Ranges being as a class, deficient in a thorough acquaintance with all matters connected with their official duties although, for the salary of Rs 40 to 60 allowed, they may be considered the best obtainable.

2. I have always been of opinion that the Executive Officer in charge of a Range should

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4. I would also add that it is my opinion, Head Accountants should be always kept at Head Quarters as, making them travel about would result in the unpunctual submission of the Accounts and other Returns from the Range.

5. It appears from that the Accounting General/Inspector General refers to these opinions having more weight under the Government of India, and that the Secretary should be consulted in such a matter, and that the Secretary should be consulted in such a matter, and that the Secretary should be consulted in such a matter.

Have you
written
and told
Mr. Smith
that you
will be
in
the
city
on
the
10th
of
the
month
of
the
year
1861

be the custodian of the Cheque book and
I have every reason to believe that this custom

Pro 19 February 1872 No 311

To, 1871-72 West
From, Principal Secy to Govt
No 1322.

The Superintending Engineer
3rd Division.

To,

The Secretary to Government.
Public Works Department.
Fort Saint George.

No. 2354

dated 12
received

March 1872.

Reference is made
to G.O. No 465 of 19th Febry.
1872 regarding the increase
of the salaries of the members
of the accountants.

No 1497-1498-17th Dec 72

No 275

29th Dec 72

No 4841.

Supy. Engrs Office 4th Dec
Madras 4th March 1872

From,

Colonel C. V. McKieson R. E.
Superintending Engineer 4th Div.

To,

Colonel J. Carpendale R. E.
Secretary to Government P. W. D.

Sir,

In reply to G. O. (Account No 465)
19th February 1872 No 465 I have the honor
to state for the information of Government
that, I do not consider the Accountants in the
different Executive Ranges are of the class
referred to by Lieutenant Colonel McLeod
James D. C. R. E., and that the accounts
are so totally different in Madras that
his proposal for increasing the responsibility
of Accountants and lessening that of Executive
Engineers, does not apply to this Presidency.

I have the honor to be

Sir

Your most obedient
servant

C. V. McKieson R. E.
Supy. Engrs 4th Div

2

used the word refers to work which is the province of the Estimate Maker, and with which the Accountants have no concern.

3 It may be advisable that the cheque Book should be in the hands of the Executive

Engineer, but I cannot see the smallest neces-

sity for his writing up the Cash Book. Entries

in this are not made till the Bills or Certificates

have been examined and passed by the Executive

Engineer and Accountant the cheques drawn and

the Contractors Receipt obtained. Why then the

Cash Book may not be kept by the Account-

ant I am at a loss to see particularly.

if the Cash Book, the counterfoils of cheques,

and the Register of cheques are retained together

(as they should be) at the close of each day

in which cheques are issued. If the duty

of writing up the Cash Book is to devolve

on the Executive Engineer the duty of any

one who has to read it will be frequently

any thing but an enviable one.

4 The last sentence of this Para

Para 7

no doubt has an important meaning, but I think Executive Engineers without other instructions to guide them would be very much puzzled to know what they are required to do.

Para 8

5 Conveys an excellent suggestion, which if carried out will no doubt lead to many improvements, while it will moreover induce an Accountant to take an interest in his work.

Para 14

6 This is in effect answered in Para 2 of this Letter. If the precaution therein mentioned be taken, I cannot see that the chances of fraud or dishonesty are increased by the Cash Book being kept by the Accountant.

7 In conclusion I would make a suggestion which if strictly carried out will enormously diminish work. It is that for every Return Printed Form be used by Executive Engineers and their Subordinates alike, and that after a proper supply has been

issued, any Returns in Manuscript be
 returned to the sender, and
 in the saving of time by the use of
 Printed Forms would be simply increasing
 the time of those who have to prepare, as also
 of those who have to read them; there would
 be a saving of Stationery in that Printed
 Forms occupy less room than written ones,
 and there would be less Stationery to make
 away with, as the Printed Forms are of course
 useless but for their own proper purpose. I
 would further suggest that Blank Returns
 be altogether discontinued.

I have the honor to be
 Your Most Obedt Servant

James C. Tuttle Capt. R. C.
 Supply Engineer, 5th En

of the 1st Regt. of Artillery, 1st Div.
 of the 1st Army Corps, 1st Div.
 of the 1st Army Corps, 1st Div.
 of the 1st Army Corps, 1st Div.

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P. W. 1872 Report
No. 1063.

The Asst. Supt. Engrs.
5th Div.

The Asst. to Government
Civil Works Dept.

Dated 28th February 1872.
Recd 4th March

No. 260.

Offering his opinion on
the suggestions of the Accountants
and General for increasing the
responsibility of Accountants
as regards Accounts.

No. 1497-1498

No 271

27/10/72 3185

No 943

Supr. Engineers Office
Rodríguez 9th March 1872.

From

Captain J. O. Hasted P.E.
Offy. Superior Engineer
6th Division

To

Colonel J. Carpendale P.E.
Secretary to Government
P. W. Department.

Sir,

With reference to G.O. No. 465
dated 19th Ultimo, I have the honor to
report that I do not consider it
advisable to increase the duties and
responsibilities of Accountants in
this Department.

I understand the duties of
an Accountant at present to be
much as described by the Accountant
General in para. of his letter, to work
up the Accounts of the Division, to check
all accounts for the Arithmetical
accuracy of which he must be res-
ponsible, and to initial the docu-
ments he examines as a token of
his having examined them. If he

fulfills these duties. I consider that
he incurs the responsibilities described
under the 3rd and 4th heads in para 5.
of the Accountant General's letter.

3. — The picnic book should be considered in the personal custody of the Range Officer, but I think the Accountant should write up the cash book, which should be examined and initialed by the Range Officer daily if possible.

2. — Under the system at present in force in this Department, I do not think more responsibility can be imposed on the Accountants, and it would not be advisable that Executive Engineers should have less to do with Accounts than they have at present. The Executive Engineer must examine the accounts of the works to satisfy himself that work is being carried out, within estimated rates, and all he requires the Accountant to do is to check and compile these accounts when submitted monthly to the Range Officer and to bring to notice any irregularities or inaccuracies in them.

5. ————— For correctness of rates and
data the Range Officer must be res.
possible

concise and there is no necessity for
the Accountants to have any thing more
to do with these than to bring to notice
any instance there may happen in
the Accounts, of their not having been
advised to

6. I consider that Accounts should have nothing whatever to do with Contractors. As a rule the Range Officer pays Contractors' certificates after having examined the work himself. If want of time compels him to ~~omit~~ ^{omit} the examination of the work, he holds the subordinate who granted the certificate answerable for any overpayment made to the Contractor. The original contract certificate after payment can hardly be falsified. The counterfoil of the cheque book in the Range Officer's possession is a great safeguard against falsifications, and any examination of the ledger by the Executive Engineer would lead to its detection at once.

I have the honor to be!

Li-

Gen. H. Schellenberg

Mr. Atter. Captain 638.

Off Superiority Superior & ^{2d} Div

13
No 277 ... Supp Engineers' Office 7th Div.
Caimbatore 21st March 1872.
From, ...
Lt Col. W. Farewell S.C.
Of Supp Eng^y 7th Div.
To, ...
The Secretary to Government
D. P. W. Madras.

Sir,
In reply to G. O. No 465
dated 19th February 1872 directing the
expression of the views of Superin-
tending Engineers in reference to the
Memorandum on the proposal
for increasing the responsibility
of the Accountants &c &c by
the Accountant General Department
Public Works, I have not the slightest
hesitation in reporting that with
the Madras system of Public Works
Accounts it is quite unnecessary,
such would entail a great deal
of extra work on the Range Officers
who in this Presidency are constantly
travelling about their districts &
while the Accountants generally
(at least so far as the 7th Division
is concerned) are not I consider
qualified for the responsibility
proposed to be imposed on them,
and except at a greatly increased
Cost

Recd 19 Feb 12 M 310-31

P. M. 1872 Madras
Supp Eng^y 7th Div.
No 1283.

Off. Supp Eng^y 7th Div.
7th Division

J. G. Secretary to Govt
P. W. D.

Dated 9th March 1872
Recd 18th March 1872

No 943.

Replying to G. O. No 465
dated 19th February 1872.
on the subject of the
proposal for increasing
the responsibility of
Accountants and Civil
and Engineering Works
Accounts Officers.
No 1497-1498-17th Div.

No 278
To 29 March 1872

Cost of Establishment. I do not think
duly qualified persons would be forth-
coming. The Account Branch works
very well at present and they very
respectfully to deprecate any change.

I have the honor to be,

Sir,

Your most obedt servant,

Wm. H. Stace

By Supy Rngy Du

W.P.

Recd 19 February 1872 No 310
311

P. W. 1872 Depart
Pro of Govt for June
No 1510.
From

The Supy Engineer
7th Division

The Secretary to Govt
S. P. W. Madras

Dated 21st

26th } March 1872
No 277

Reports his views
in reference to the pro-
posal for increasing
the responsibility of
Accountants.

No 277

124th Regt. A. 3101

No 1497-1498-17 June 1872

No 585

Superintending Engineer Office 8th Div.
Madras 11th May 1872

Y.
From,

Lieutenant Colonel R. A. Roberts
Superintending Engineer
8th Division

Y.
To,

Colonel G. W. Walker
Off Secretary to Government
Madras.

In reference to C. O. 19th
February 1872. No 465. Calling on me
for an expression of my opinion on
the subject of increasing the responsi-
bility of Accountants quoad Accounts
and lessening that of Executive Engineers,
I have the honor to report that any
plan that can be devised to relieve
Executive Officers from the vexatious
manipulations of accounts that is now
demanded

demanded of them will be hailed as a great boon, and will tend more than anything else, in my belief, to the Establishment of a better class of work than can now be executed, in consequence of nearly the whole time of the Range Officers being taken up with the manufacture of accounts which are of no kind of use or meaning to them.

2. What with an Imperial Budget, a Provincial Budget, and a Local Fund Budget to be followed shortly, it is presumed by a Communal or village Budget, and the requisitions and allotments for the expenditure to be incurred by this Department and the Revenue Department, respectively

27/18
respectively; Range Officers are now so harassed with accounts and financial statements that I am continually receiving applications for increased Office Establishment. And it must be manifest that an Establishment required and sanctioned at a period anterior to the invention of the present complicated system is clearly inadequate to carry out the details of what is now expected from a Range Officer.

3. My system, therefore, as I have before remarked, that will sensibly relieve a Range Officer from these financial encumbrances is pre-eminently desirable and under happier auspices there

there is no reason why the Consummation -
devoutly to be wished should not be
Carried out. For reasons, however, which
I have never yet heard explained, the
Financial Control of the Department
in this Presidency has been taken out
of the hands of a Professional Officer,
and until we enjoy the same advantages
in this respect as do the other Presidencies,
I apprehend that little advantage can
be expected by making the Account Branch
independent as it were of the Executive
Engineers. In addition to which our
Accountants are not fit to have in dependent
Charges of the accounts, although they are
quite equal to the duties of the Range,
under the Superintendence of the Executive
Officer

43/12
Officers
4. It appears to me that an
Executive Engineer, as head of his Office,
should be entirely responsible for every
thing that goes on in the Office and for
every paper that leaves it with his signature.
Any movement therefore tending to remove
from Range Officers and place upon their
Accountants, the responsibility for
accounts prepared in Range Offices,
and having the Range Officers' signatures,
is most strongly to be deprecated.
5. At the same time, much useless
labor might be saved to Range Officers
as regards accounts, not by removing
from their shoulders the responsibility
of keeping their accounts correctly, but
by

by removing a large part of the accounts from this Office altogether. It is to this that I particularly refer in the 1st para of this letter. The Executive Engineer should keep the Cash account, that is the Cash and Cheques books, the Stock account and a ledger showing all payments made for each description of work. From these the monthly progress report could be compiled. The system now in force is precisely tantamount, in military matters, to calling upon a Company Officer to make his Company perform Battalion maneuvers. —

6. Elaborate statements and minute analyses of expenditures into heads and subheads are doubtless very

very useful, but I submit that the time of an Executive Officer is, while engaged in such calculations, as little profitably employed, as if he were ordered to prepare a statement showing the number of superficial feet of Goods, Kings' arms, and Coa paper respectively, which had been used in his Range during the past Official year, as compared with the average for the past ten years. —

7. Such statistics as may be required should clearly be prepared by a separate branch of the Department. The three accounts that I have mentioned would provide all the materials for them, and are all that are required to be kept for Executive purposes. —

8. In conclusion, it will not
be out of place to enquire whether it is
to the best interests of his Range that
a Range Officer should be called
away from his Executive duties to
devote the time necessary for the
preparation of such an elaborate
Statement as that called for in C.O.
20th April 1872 No 1102. It is no
wonder that the opinion is gradually
gaining ground that the work executed
at the present date instead of being
an improvement on the buildings of
former days is certainly inferior; but
it is almost impossible to expect otherwise
where the most important duties of a
Range Officer are considered to be
the

the punctual submission of accounts
and financial statements of no personal
use or interest to him whatever. —

I have the honor to be
Sir
Your Most Obedient Servant
Richd Roberts Secy. C.O. R.
Superintending Engineer S.D.

Camp
S.D.

Special Executive Engineer's
Office, Wynand, Vythery
26th February 1872.

From, The Special Executive Engineer
Wynand

To, The Secretary to Government
Department Public Works
Madras.

Reference G.O. No. 265, dated
19th February 1872.

With reference to above my
opinion may be given in very few words.
I consider the arrangement proposed totally
inapplicable to this Presidency, and cannot
see how it is possible to disconnect the res-
ponsibility of the disbursing Officer from
the accounts, and if possible, I should think
it most undesirable.

2. If relief is sought to be given
to the Executive Officers, a half measure like
the one proposed would be of little utility; to
do it completely can only be effected by not
making the Executive also a disbursing
Officer, but confining his duties simply to
the carrying out of work, and furnishing
vouchers of rates, and measurements, to the
disburser, whether he be known as Account-
ant, Treasurer, or by any other title. If
these

Dec 19 - 1871 - 12 8 310
- 31 - 1871 - 12 8 310

P. M. 1871 - 12 8 310
- 31 - 1871 - 12 8 310

The Superintendent Engineer
S. N. Srinivasan.

To, The Officer-in-Charge
B. P. W.
Madras.

Dec 11th May 1872.

Expenses for officers
and the subjects of measure
the responsibility of
accounts in accounts
and bearing that of
Executive Engineer -
Dec 11th May 1872.

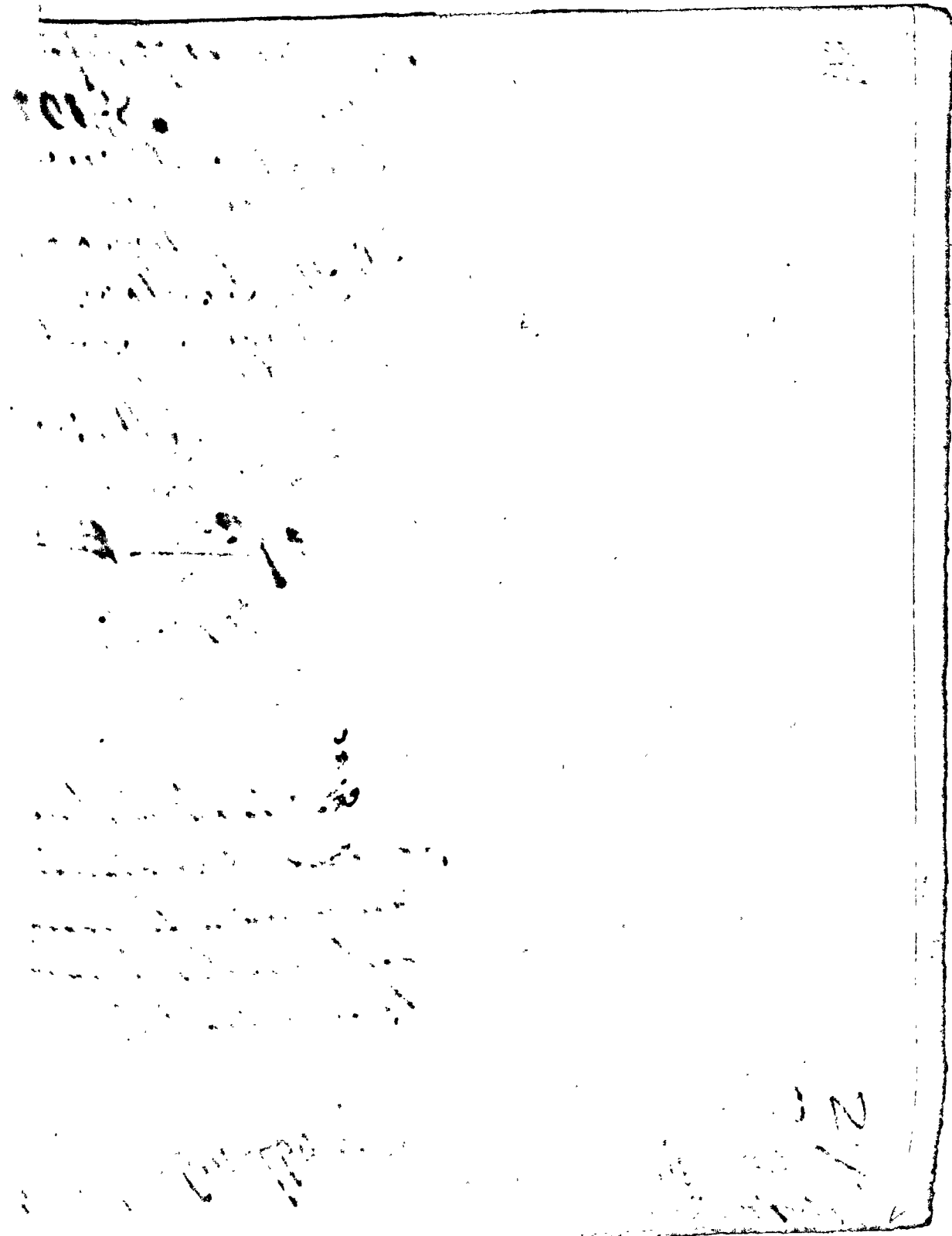
These vouchers were attached to the accounts,
and nothing passed not certified in them.
I do not see what opportunity there could
be for the most skilful and unprincipled
to trick Government, unless in the rather
improbable case of Contractor, Executive
Officer, and Accountant being all in col-
-lusion. It would of course still leave
the door open for swindling of what in upper
India is known as Dastoree, but whether
any precaution would avail to totally
overthrow the probability of that custom, is
I think a matter of great doubt, and scarcely
worth attempting.

I have the honor to be

Sir,

Your most obedient servant

B. W. Nease, Major
Special Executive Engineer
Wagahad.



Public Works 1872 Department
Hon. Sec. of State
The Special Committee
Engineer
To the Secretary to
Government
Q. P. W.

Madras
Dated 26 February 1872
Recd 29

— 2078.

Reports that no in-
creased responsibility
can be given to account-
ants under the circum-
stances stated—

Ob 287

Q. C. 3121 May 72 Q. C. 3122
629 May 72 Q. C. 3125

No. 1497-1498-17 June 72

287
7774 3112.9
774-7720

Recd 19 February 1872 No 310
3A

Public Works 1872 Refactored
No. 99, A.C. 2272

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

To THE Generaly
Secy to the Government
Madras P. W. D.

No. 99 dated 22nd Jan'y 1872
SUBJECT.

Increased responsibility
of accountants in
Executive Engineers
offices. —

Dated 29th April 1872
Received 5th May 1872
The undersigned is directed to invite
attention to the reference from this Depart-
ment marginally noted, and to request the
favour of an early reply thereto.

W. J. M. M. M.
Offy. Depy. Secy. to Govt. of India.

No 1497-1498-17th Aug 72

No. 282

Proceedings of the Madras Government
Under date the June 1872.

Read the following
papers —

From the S. Engr 1st Dec (H. E. No. 570 of 14th May 1872)
" Do — 2nd Dec (H. E. No. 7 of 6th April ..
" Do — 3rd Dec (H. E. No. 2369 of 12 Mar ..
" Do — 4th Dec (H. E. No. 4841 of 4th Nov ..
" Do — 5th Dec (H. E. No. 260 of 28th Feb ..
" Do — 6th Dec (H. E. No. 943 of 9th Mar ..
" Do — 7th Dec (H. E. No. 277 of 21st Mar ..
" Do — 8th Dec (H. E. No. 585 of 11 May 72 ..
Special Ex Engr Wynmad (H. E. No. 78 of 26th Feb ..
From G.O. of India — (H. E. No. 99 A.G. of 29th Apr ..

Ordered that the
following letter be sent.

H. E. No. 72



and spinning that of Range
Officers, I am directed to
state that the Superintending
Engineers of Divisions to
whom the questions were
referred are generally of
opinion that, looking to
the class of Accountants
employed in the Ranges
of this Presidency, and to
the salaries they draw, the
arrangements proposed are
inapplicable under the
system in force in this
Presidency. They point out
that as a rule the Range
Officer is the Custodian
of Cheque books, but that
the writing up of the Cash
book will not secure any
greater

greater check than is en-
sured under existing
rules. In these views
the Government concur,
and they do not consider
it expedient that Range
Officers, as disbursing
Agents, should be relieved
of any of the responsi-
bilities which now attach
to them. In connection
with the subject under
report I am to invite
attention to Colonel
Carpenter's letter No
2350 dated 15th September
1871.

The replies of
Superintending Engineers
to the reference made to
them

Chs 2539, 1815, 1322, 1130, 1063, 1283

1570, 2411, 2272 & 1025

Govt. of Madras.

PUBLIC WORKS.

To The Secretary to the Govt
of India

Dated

Recd.

Encl.

G. O. 17 June 1872, No. 1497-1498.

Nos. 273 @ 283 & 284

Accountants. Papering orders
on letters from Inspectors of
being opinion on the pro-
posal to increase the res-
ponsibility of Accountants
in the matters of Accounts.

No 2350 regarding the
submissions of returns of the
efficiency of Accountants.

Considering it inexpedient
to increase the responsi-
bility of Accountants &
drawing attention to letters

D. C. 31st May 1872 D. 4th June 72
6th June 72 D. 31st