M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works **DEPARTMENT.**

G.O. No. 386, 387	2758	Press / Mis.
Dated	23. 11.	1872.

Not to be folded or roughly handled

No. 386. Read the following letter from the Officiating Deputy Secretary to the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras in the Public Works Department, dated Simla, 29th October 1872, No. 918-A.G. :—

THE Government of India has had under consideration a report by Colonel Innes, Accountant-General, Public Works Department, on the results of his inspection of the Office of the Controller of Public Works Accounts at Madras, and as Mr. Brock, the Controller, has now returned from leave and resumed charge of the Office, I am directed to address you on the points which seem to the Government of India to require the notice of the Madras Government.

2. Stock Accounts have not hitherto been kept to any great extent in Madras, it being alleged that reserve stock is, as a rule, unnecessary owing to the facilities of obtaining whatever is required in the local market and so allowing of all purchases being at once charged off to the works for which obtained. Such, however, was not found to be the case when Colonel Innes visited the Mount Range. He found that considerable stock was required, but that in compliance with, or in consequence of, the system, all the stock obtained was charged off, not necessarily nor even presumptively, to the works on which it was, or was to be, used, but to such of the works in progress at the time as appeared most convenient for such charges; that, as a fact, all stock procured for that range for some time back had been charged off to the new Artillery Barracks under construction; petty current works being thereby apparently cheapened in cost. The Government of India feels satisfied that the Madras Government will condemn a system which leads to materials purchased for general purposes, being charged to works on which they were not really used, and that the Controller will be instructed to introduce Stock Accounts, either adopting the forms laid down by the Government of India, or using other forms to secure the necessary check on purchases and issues.

3. Check of expenditure on the part of the Controller is not, and cannot, be exercised under the present system, which might, in the opinion of the Government of India, be improved without actually adopting the forms used in the Provinces directly under the Supreme Government. Under the present system, the Controller does not get abstracts of sanctioned estimates, but is only informed of the *total* amount sanctioned, and therefore his check and control lies in noticing actual excesses over totals of sanctioned estimates. That such a check is no real or useful check, and that something more is expected from an officer of the Accounts Department holding the position of Controller, are opinions in which the Madras Government will no doubt agree with the Government of India, the more readily when it is shown that the want of accurate details in the Controller's Office is not compensated by carefully prepared registers of expenditure in the Range Offices. Colonel Innes was assured that such registers were kept up, and he accordingly visited the Mount Range and inspected the register. He found that, although the new Artillery Barracks had been for some time under construction, there was not a single entry in the register of the quantities of work or rate of expenditure, but only the amounts of expenditure without any entries of estimate items. So that, as remarked by Colonel Innes, the register, for all practical purposes in respect of watching the comparison of the actual with the estimated rates of work, and so judging of the probability of adherence to, or of exceeding of, the

estimate, was wholly useless. From the above it will be apparent to the Madras Government that the Controller does not know, in sufficient detail from any source whatever, how the cost of a work is progressing, compared with its estimated cost, and I am to add that the Controller's inspections of ranges being at long intervals, once in every three years, are practically ineffectual.

4. Under a laborious system of audit much of the same work is done twice, once in the Post Audit Branch and again in the Booking Branch, and that this double check is now useless is proved by the fact that, although Colonel Innes examined the books of some twenty-four months, he did not discover, nor could the office point out to him, a single correction by the Booking Branch of what had been done in the Post Audit Branch. This waste of time, together with the employment of the Deputy Controller, Mr. Mills, exclusively on the pre-audit, might be checked with advantage, and Mr. Mills might be required to share the duty of inspecting Range Offices which, as noticed in the preceding paragraph, are at present inspected once only in every three years.

5. There is a feature in the pre-audit arrangements noticed by Colonel Innes which struck the Government of India as objectionable, and which is probably unknown to the Madras Government. It is the power exercised by the Controller in refusing mileage allowances to Executive Engineers although admitted by the Superintending Engineer, whenever he (the Controller) saw no reason why the journey should not have been confined to diurnal distances. In acting as above, the Controller carries out a wish expressed by the late Secretary, Colonel Orr; but as this course implies want of confidence in Superintending Engineers who are recognized by Government to be the proper judges in such matters, and as it also creates a strong and bitter feeling of antagonism on the part of the Executive Branch towards the Controller, the Madras Government will perhaps see fit to order the discontinuance of the practice.

6. In respect to Irrigation Revenue, it has been the practice of the Controller to accept whatever has been furnished to him in the shape of figured statements, although inaccuracies in these statements were sometimes such as should not have been overlooked. It is hardly necessary to dwell on the importance of accuracy in such statements, but I am to say that the Madras Government being in possession of orders from the Secretary of State which show how much is expected to be done to bring out the actual results of expenditure on Irrigation works, the Government of India trusts that the Revenue and Public Works Officers will be fully instructed on the subject, and be made to feel their responsibility in respect to the careful preparation of necessary statements and returns. In this matter the Controller's responsibility is undoubtedly less than that of the Revenue Officers, but he may well be encouraged and directed to bring errors in the Revenue Accounts prominently to the notice of Government.

7. In conclusion, I am to say that, in the opinion of the Government of India, Mr. Brock, the Controller, has not realized the importance of his position nor of the duties required of him, but that it is hoped the remarks made in person during inspection by Colonel Innes, together with the instructions that may be issued by the Madras Government on receipt of this letter, will bring about such reform in his office as will lead to a favourable report being made when the next inspection by the Accountant-General takes place.

No. 387. ORDER THEREON, 23rd November 1872, No. 2,758.

ACCOUNT, No. 39.

COMMUNICATED to the Controller of Public Works Accounts for such explanation as he may have to offer.

(True Extract.)
(Signed) G W. WALKER, Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.

Ed. E. C. Shunker.

GOVERNMENT OF INDIA. No 5496.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To :

THE SECY. TO THE GOVT. OF MADRAS,
PUBLIC WORKS DEPARTMENT.

No 918 A---G.

Dated SIMLA, *29th October* 1872.

Received 9th November 72.

Remarks on the Report of inspection by Colonel Innes, Accountant General, Public Works Department, of the Office of the Controller, Public Works Accounts, Madras.

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PUBLIC WORKS.

To Chickamauga Public Works Accounts

Encl.

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G. O. 53 War Dept. No. 2758.

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Nos. 386 & 387

Rec'd Jan'y 15th 1873 from Brig. Gen. J. D. Webster Washington D.C. Inspection Reports Mine Inspection by the Lieutenant Genl. Comd'g. the Lieutenant Genl. Comd'g. the Chickamauga Park Com'n & the Officers concerned for explanation.

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