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MADRAS RECORD OFFICE.

Government of Madras.

Publications DEPARTMENT.

G.O. No.	363	Press
118-117		Mis.
Dated	6 7 1877	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
6th February 1872.*

No. 118. Read the following Circular from the Government of India, Public Works Department, (Account—General,) dated Fort William, 13th January 1872, No. 6 :—

Remarks as to the extent to which Controllers should be held responsible for the inspection of Executive Engineers' Offices.

Read the following :—

Note by the Accountant-General, Public Works Department, No. 1,681, dated the 23rd October 1871.

REFERRING to the first subject of the 6th paragraph of my letter No. 1,359, dated 19th August, forwarding my report on the Punjab Offices of Account, I have the honour to submit the following remarks on the proposals to lay on Controllers the entire responsibility for the inspection of the Offices of Executive Engineers.

I do not advocate this proposal. *Prima facie*, it may appear a very convenient arrangement that the Superintending Engineers should confine their inspections to the engineering and out-of-door work, and the Controllers undertake the inspection of all the Office or in-door work. But much of that in-door work is connected with, and its arrangement must depend on, the engineering work of the division; and there would be likelihood of clashing and dispute if the Controller were to interfere with it.

The Controller's functions, in matters of inspection, should, in my opinion, be confined to the accounts and to the economics of the work, and, for the former, he should be fully responsible. For scrutiny into the books and into the state of the accounts in any way, the Superintending Engineer, though at liberty to examine them for his own ends, knowledge of rates and the like, should not be held responsible. He is so at present. He has to examine the cash-books, and scrutinize the accounts in other ways, and of this responsibility he should, I think, be relieved.

Necessarily, the inspections of the Controller should be more frequent, but this is, I think, necessary in any case. Now that the Irrigation and Railway Divisions have generally got Deputy Controllers set apart for their inspections, every Office should, I consider, be inspected twice in the year, and those divisions which are not in perfect order, still oftener.

The Office work connected with accounts should be reduced to thorough accord with prescribed rules and forms. There should be no slip-slop deviations tolerated, such as general advances adjusted monthly, imprest accounts turned into sub-divisional cash-books with advances *ad libitum*, contractors treated as task-workers, incidence and objects of payments left undefined in receipt, instead of the prescribed forms being used for the various sorts of business transacted, and so on.

I look on it that the business work and account-keeping of a division should be carried out in rigid conformity to the prescribed rules and forms in a way that, as a rule, is not thought of at present. If any of them are found inconvenient, suggestions for their modification can be submitted, and will, I am free to say,

*Proceedings of the Madras Government, Public Works Department,
6th February 1872.*

always receive proper consideration; but whatever are in force should be rigidly adhered to. The accounts should be carried out like clock-work, as is really done in the best conducted Offices. There are too many grooves at present in which accounts are made to run. Executive Engineers are apt to have ways and habits of their own, which differ from the prescribed arrangements, and may be injurious in a manner and to a degree of which they have no idea. All these little habits should be ruthlessly prohibited, and the grooves for account be narrowed and made more defined.

To this end the visits of Controllers to divisional Offices must be much more frequent than at present, and, as already urged, the control branch should be held responsible for the full supervision of the whole account work of divisional Offices; Superintending Engineers should be entirely relieved of this responsibility; every Office should be inspected at least twice a year; and the superior authorities should not be satisfied, in account-keeping, with anything short of rigid adherence to what is prescribed in the Code.

The respective responsibilities of Executives and Accountants in this matter form the subject of a separate note.

ORDER.—Ordered that the foregoing be communicated to the Local Governments of Madras, Bombay, Bengal, the North-Western Provinces, and the Punjab, Chief Commissioners of the Central Provinces, Oudh, British Burmah, and Mysore and Coorg, Resident at Hyderabad, Agents to the Governor-General for Central India and Rajpootana, **ments and Administrations noted in the margin, for an expression of opinion on the proposals therein contained.**

(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Government of India.

No. 119.

ORDER THEREON, 6th February 1872, No. 363.

ACCOUNT, No. 24.

COMMUNICATED to Superintending Engineers and to the Controller for an expression of their opinions.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To Superintending Engineers.
To the Controller of Public Works Accounts.
To Major R. B. Kennedy.

Exd. E. C. Shunker.

CIRCULAR No. 6 PUBLIC WORKS.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

FORT WILLIAM, JANUARY 13, 1872.

*Remarks as to the extent to which Controllers should be held responsible
for the inspection of Executive Engineers' Offices.*

Read the following:—

Note by the Accountant-General, Public Works Department,—No. 1681, dated the 23rd October 1871.

Referring to the first subject of the 6th para. of my letter No. 1359, dated 19th August, forwarding my report on the Punjab Offices of Account, I have the honour to submit the following remarks on the proposals to lay on Controllers the entire responsibility for the inspection of the Offices of Executive Engineers.

I do not advocate this proposal. *Prima facie*, it may appear a very convenient arrangement that the Superintending Engineers should confine their inspections to the Engineering and out-of-door work, and the Controllers undertake the inspection of all the Office or in-door work. But much of that in-door work is connected with, and its arrangement must depend on, the engineering work of the division; and there would be likelihood of clashing and dispute if the Controller were to interfere with it.

The Controller's functions, in matters of inspection, should, in my opinion, be confined to the accounts and to the economics of the work, and, for the former, he should be fully responsible. For scrutiny into the books and into the state of the accounts in any way, the Superintending Engineer, though at liberty to examine them for his own ends, knowledge of rates and the like, should not be held responsible. He is so at present. He has to examine the cash-books, and scrutinize the accounts in other ways, and of this responsibility he should, I think, be relieved.

Necessarily, the inspections of the Controller should be more frequent, but this is, I think, necessary in any case. Now that the Irrigation and Railway Divisions have generally got Deputy Controllers set apart for their inspections, every Office should, I consider, be inspected twice in the year, and those divisions which are not in perfect order, still oftener.

The Office work connected with accounts should be reduced to thorough accord with prescribed rules and forms. There should be no slip-slop deviations tolerated, such as general advances adjusted monthly, imprest accounts turned into sub-divisional cash-books with advances *ad libitum*, contractors treated as task-workers, incidence and objects of payments left undefined in receipt, instead of the prescribed forms being used for the various sorts of business transacted, and so on.

I look on it that the business work and account-keeping of a division should be carried out in rigid conformity to the prescribed rules and forms in a way that, as a rule, is not thought of at present. If any of them are found inconvenient, suggestions for their modification can be submitted, and will, I am free to say, always receive proper consideration; but whatever are in force should be rigidly adhered to. The accounts should be carried out like clock-work, as is really done in the best conducted Offices. There are too many grooves at present in which accounts are made to run. Executive Engineers are apt to have ways and habits of their own, which differ from the prescribed arrangements, and may be injurious in a manner and to a degree of which they have no idea. All these little habits should be ruthlessly prohibited, and the grooves for account be narrowed and made more defined.

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The respective responsibilities of Executives and Accountants in this matter form the subject of a separate note.

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Resident at Hyderabad.
Agents to the Governor General for Central India and Ajpootana.

ministrations noted in the margin, for an expression of opinion on the proposals therein contained.

Wickham, — Colonel, R. A.,
Secretary to the Govt. of India.

*The Secretary to the Govt of Madras
P.W. Department*

P. W. 1872 Report
No. 421.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

To

CIRCULAR No. 6 PUBLIC WORKS.

Dated January 13, 1872.

Received 26th Jan/72.

Remarks as to the extent to which Controllers should be held responsible for the inspection of Executive Engineers' Offices.

P. W. D. Press—15-1-72—460.

No 363 - 6th Feb/72.
With an order

Mr. Rogers /
Mr. Rogers /
Mr. Rogers /

Dec 12/72

for an expense from & that sum is to the Controller
No

No 363

Cp 421

Govt. of 1872 Madras.

PUBLIC WORKS.

To Superintending Eng^r.

Dated

Recd.

Encl.

G. O. of 1872, No. 363.

Nos. 1184/119

Inspection of the Engineer's Office

Circular from the Govt. of the
regarding the extent to which
Engineers should be held res-
ponsible for the inspection
of the Engineer's Office, and
to the Officers concerned