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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	Press Mis.
Dated	18

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
19th February 1872.*

No. 310. Read the following letter from the Secretary to the Government of India, Public Works Department (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 22nd January 1872, No. 99 A.G :—

I AM directed to forward, for an expression of the opinion of the Government of Madras and of such officers as they may desire to consult, a Note from the Accountant-General, Public Works Department, submitting proposals for increasing the responsibility of Accountants *quoad* Accounts, and lessening that of Executive Engineers. I am desired to invite particular attention to the point broached in the last paragraph of the Note.

NOTE by LIEUT -COLONEL J. J. McLEOD INNES, V. C., R. E., Accountant-General, Public Works Department, on proposal for increasing the responsibility of Accountants *quoad* Accounts, and lessening that of Executive Engineers.

THE second subject noticed in the 6th paragraph of my letter, No. 1,359, dated 19th August, forwarding my Inspection Report of the Punjab Offices, as requiring definite proposals is "the responsibility of Accountants *quoad* Accounts to be increased, and that of Executive Engineers to be lessened."

2. The duties and responsibilities assigned to Accountants are laid down in the following paragraphs in the Code :—

I,	i,	4.
XIX,	i,	3.
XIX,	ii,	2.

3. These are not very definite, practically prescribing that the Accountant is attached to a division to work up its accounts ; is responsible for the arithmetical accuracy of his work ; and has to initial the documents he examines as a token of his having examined them.

4. I think that his duties and responsibilities might be really increased and made more definite.

5. The object of the Accountant, his *raison d'être*, is to work up the Accounts of the division. I think that he should *keep* them, and be responsible—

1st.—For their accordance with the data ;

2nd.—For inquiry into all irregularities, improper rates, etc. ;

3rd.—For correction of all items, the incorrectness of which would be certain of detection from proper inquiry ;

4th.—For advice and help to his Executive as to the proper mode of avoiding and rectifying irregularities and omissions.

6. The Executive Engineer should examine all initial returns and data before they are used by the Accountant, and I do not think that the Accountant should have the keeping of the cheque book, or the writing up of the cash book.

7. The Executive Officers should be responsible for the propriety of the data ; the Accountant for the correctness of the accounts and their agreement with data ; for the discovery of any glaring irregularities or inaccuracies, and for due notice of wrong rates, etc. And then, again, the Executive Engineer should be responsible for intelligent scrutiny of the results.

8. The Accountant should keep an Official Memorandum book, showing all defects in system or irregularities in procedure, which he considers should be rectified. This should be shown to

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19th February 1872.*

his Executive at close intervals, and would be examined by the Controlling Officers on their inspections. Any irregular procedure which might then afterwards be found to be in force without having been noticed in this book, would then require explanation from the Accountant, as well as from the actual perpetrator of the irregularity.

9. Under these arrangements the responsibility of the Executive would, *quoad* accounts, be confined to correctness of data and attention to the irregularities noticed by the Accountant.

10. I venture to think that, on the whole, the essential features and arguments of this arrangement will be approved. The majority of our Executive Officers, so far as I can judge from their correspondence and conversation, would distinctly object to an entire severance of the accounts. They consider the inclusion of the accounts among the duties to be controlled by the Executive Engineer as essential to the propriety and validity of the accounts, and to the credit of Executive Engineers for economical work, and I think that the arrangement I have proposed would retain and continue these relations, while it would define individual responsibility better than is done at present.

11. But all the Accountants would not be fit for this responsibility, and if this responsibility were to be imposed on all, it would necessitate such an improvement in the lower grades, that it could not be effected without greatly increased cost; nor would this defining of responsibility and greater relief of the Executive Engineers be as much required in the smaller divisions as in the larger ones. I would, therefore, propose that the arrangement I have suggested be applied, for the present at any rate, only to those divisions which are decided on as requiring a 3rd grade Accountant. These are the larger divisions where the work and responsibility of the Executives are heavier than elsewhere, and this arrangement would apply usefully in relieving him.

12. This distinction leads to the consideration of the grading of the Accountants of the department. At present they all form one class, but from the distinctive duties and tests now either in force or proposed for various grades, it is clear that they ought to be divided into classes. There are four grades. There is no difference in the work or test of the two senior grades, but a specific test and a somewhat stringent technical examination is required before men can be promoted from the 3rd to the two senior grades. I, therefore, think that the 1st and 2nd grade should form a class.

13. Again, at present the functions of the 3rd and 4th grades are similar, but if my proposal in the former part of this Note is carried out, the responsibilities of the 3rd grade will be higher than those of the 4th so that the 3rd grade should now, I consider, become the 2nd class, and the present 4th grade be constituted the 3rd class.

14. Finally, it has to be considered whether greater opportunity and scope would be given by the proposed arrangements to dishonest Accountants to combine with Contractors and others to trick Government. This is a point on which the fullest range of opinion should be elicited. My own idea is, that the keeping of the cheques and cash books by Executive Engineers personally, which must then be insisted on as an essential, would prevent any increase of danger in this respect; were the Accountant to attempt to falsify the Contractor's accounts when sending them to the Executive Engineer for his data before making further payments, he would run two risks, first, the bills attested by Subordinates must be false or falsified, and as these go to the Controller's Office, they would there be liable to detection; second, a careful Executive would every now and then compare the ledgers with the monthly schedule. If the former were false and differed from the schedule, the Executive Engineer would detect it. If the schedule were also falsified, the Controller's Office would detect it. With the Executive's Subordinate, his Accountant, and the Controller's Office Accountant, all working in collusion with the Contractor, there would be reasonable fear of trickery, but the want of any one link in that chain should lead to its detection. At the same time the question should, I think, be fully inquired into.

*Proceedings of the Madras Government, Public Works Department,
19th February 1872.*

No. 311.

ORDER THEREON, 19th February 1872, No. 465.

ACCOUNT, No. 44.

COMMUNICATED to the Superintending Engineers for an expression of their opinions, keeping in view the qualifications of the Accountants as a class.

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,

Secretary to Government.

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

No. 96 A-G.
GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
ACCOUNT.
General.

To *The Secretary to the Government of Madras,
Public Works Department*

FORT WILLIAM, JANUARY 22, 1872.

SIR,

I am directed to forward for an expression of the opinion of *the*
Government of Madras and of such Officers as *they* may desire to
consult, a Note from the Accountant General, Public Works Department, sub-
mitting proposals for increasing the responsibility of Accountants *quoad*
Accounts, and lessening that of Executive Engineers. I am desired to invite
particular attention to the point broached in the last para. of the Note.

I have the honour to be

SIR,

Your most obedient Servant,

Dict. Colonel, R. A.,
Secretary to the Govt. of India.

P. W. 1872. Memo.
Original for Secretary No. 523.
GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

No. 99 A-G.

Dated January 22, 1872.

Received 31st Jan/72.

Forwarding for opinion note by the Accountant General, Public Works Department, on proposal for increasing the responsibility of Accountants quoad Accounts and lessening that of Executive Engineers.

P. W. D. Press-23-1-72-104.

No 465-19 Feb/72.

With an order

No 523
Govt. of 1872 Madras.
PUBLIC WORKS.

To *The Superintending Engineer*

Dated

Recd.

E. 1.

G. O 19th Feb/72. No. 465

Nos. 7/1043/11

Accountants. Letter from the Govt of India forwarding opinion, asked by the Actg. P.W.D., on a proposal for increasing the responsibility of Accountants quoad Accounts & lessening that of Executives. Comd. of the P.W.D. for report.

13. Jan 1872
Original Memo.

Recd 20/2/72

comd. of the P.W.D. forwarding opinion, asked by the Actg. P.W.D., on a proposal for increasing the responsibility of Accountants quoad Accounts & lessening that of Executives. Comd. of the P.W.D. for report.