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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	284, 285,	Press
581, 582, 583,		Mis.
584,		
Dated	28-1-	18 73.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
23rd January 1873.*

Read the following letters :—

No. 581. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 2nd December 1872, No. 2,054.

I HAVE the honour to acknowledge the receipt of the Order of the 23rd November 1872, No. 2,758, referring, for my remarks, the Resolution of the Government of India, under date the 29th October 1872, No. 918-A. G., on the report of the Accountant-General of the Public Works Department of the results of his inspection of the accounts of this Office in December 1871.

2. In reply, I have to explain, with reference to paragraph 2 which deals with the question of Stock Accounts, that paragraph 9, Section II. of the Madras Manual requires that "materials purchased for general purposes, or the subsequent application of which cannot be ascertained at the time of purchase, shall be brought on to the Stock Accounts." It is well understood by every Range Officer of this Presidency that the value of only such materials and stores as are purchased for particular works should be at once charged off to the estimates for those works, and Government will observe, on reference to paragraph 4 of their letter No. 540 of the 28th February 1872, that this was very clearly explained to the Government of India, and that the proceeding of the Executive Engineer in charge of the Mount Range, in charging to the Artillery Barracks estimate, timber not required for those buildings, was condemned as "unauthorized" and "irregular." The only orders issued by this Office, so far as I am aware, which seem to be prohibitory to the maintenance of separate Stock Accounts, are those communicated to certain Range Officers in a memorandum* under date the 13th March 1868, or nearly three months before my appointment as Controller, and I was not even cognizant of the existence of this paper till my attention was casually drawn to it by the Executive Engineer in charge of the Bellary Range. In all my correspondence with Range Officers, I have maintained the principle laid down in the manual, and I feel certain that neither this Government, nor the Government of India, will hold me responsible for unauthorized proceedings on the part of Range Officers, if it can be shown that those proceedings are beyond the control of this Office. When stores are purchased by Range Officers and charged off to specific estimates, and there is nothing before me to lead to the presumption that the stores are, in reality, intended for general purposes, I respectfully submit that I have no alternative but to admit the outlay *as charged*; but I will, at once, place myself in communication with Range Officers with a view of ascertaining whether the procedure which is condemned by the Government of India is followed elsewhere, and whether the maintenance of reserve stock is considered desirable. The replies will be laid before Government in due course.

3. The 3rd paragraph of the Resolution refers to the check of expenditure as compared with the provisions under the sub-heads of sanctioned estimates. Upon this subject I beg to invite attention to the Orders as per margin, which clearly show that this Government have always considered investigations into rates entirely beyond the province of this Office. A reference to the numerous

22nd Sept. 1871, No. 2,424.
8th Jan. 1872, " 28.
6th May " " 1,153.

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Controller of Public Works

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28th January 1873.*

reports which I have made of the results of my inspections will prove that any defects or incompleteness in Range Officers' Registers of works are promptly and fully reported, and as regards the register of the Mount Range, to which special allusion is made by the Government of India, I beg to explain that immediately after Colonel Innes' return from the Mount, I called upon the then Range Officer (Lieutenant Dorward) to forward the books which had been placed before the Accountant-General. Two books were immediately sent, and I did not, in them, recognize the book which came under my examination in May 1871. Mr. Sub-Engineer Walsh was then in charge of the range, and he supports my statement that the books which I examined had a totally different appearance, and were complete so far as regards quantities. I feel myself quite unable to explain the absence of these latter, and when I mention that I was assisted in my examination of the Mount Range Accounts by the Deputy Controller whose recollections of the registers are identical with my own and Mr. Walsh's, it is scarcely conceivable that a mistake could have been made. Moreover, the omission from such a document as the register of works of the column of quantities would cause the book to present a blankness that could hardly have escaped the detection of one at least of the three officers who were present and assisted at the examination of the Mount Range Accounts. Similar omissions elsewhere were, at once, discovered and reported, and looking to the importance of the information required to be furnished in the column of quantities, for without it a register of works is almost valueless, I cannot understand how any examination of the book could possibly have been made without bringing to light the serious defects noticeable in the two books which were presented to Colonel Innes.

4. Since the date of the Accountant-General's visit to the Mount, the entire outlay on the Artillery Barracks has been classified and compared with the detailed provisions of the sanctioned estimate, and the result was laid before Government in the papers recorded in their Proceedings of the 28th February 1872, No. 539. With the registers of works fully written up in all ranges, the Superintending Engineers as the professional advisers of Government, and as the officers with whom rests the power of giving out public works on contract, have the best possible means of exercising that check over rates which this Government consider essential, and upon which the Government of India place so much stress. Superintending Engineers have now been superseded by District Engineers, and seeing that the charges of these latter are confined to a single district against two, three, and even four districts hitherto administered by Superintending Engineers, and that they will, as is understood, closely supervise the cash disbursements of their subordinate officers, there is every reason for believing that the wishes of the Government of India in respect to the checking of rates will be strictly attended to, and such a control exercised in this matter as will be far more effective than that of a Controller of Accounts, who is not necessarily an Engineer.

5. The double check referred to in paragraph 4 of the Resolution consisted in a general examination by the Book Department of the accounts of Range Officers as passed by the Divisional Auditors in this Office. The object of this examination was to ensure uniformity in the treatment of similar transactions in the accounts of upwards of eighty ranges. Each Divisional Auditor has heretofore

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had the audit of from six to fourteen ranges, and I have always felt that such a charge was far too heavy. Captain Trail, who lately had charge of this office for three months, was of the same opinion, and even the Accountant-General of the Public Works Department, on the occasion of his last inspection, admitted that I was "not strong enough." Having in view the heavy charges of Divisional Auditors, the numerous and varied demands which are made upon their time and attention, and the frequent changes that are ordered in the forms of accounts and in the classification of items of receipts and expenditure, I, as well as my predecessors, considered it advisable, in order to ensure uniformity and complete accuracy, that the examination to which allusion is made by Colonel Innes should be undertaken by the Book Branch, particularly as such examination was not then felt to be a heavy tax upon that department; but as the Accountant-General took exception to the arrangement, it has been discontinued, and Divisional Auditors are now held directly and personally responsible for the correctness of the accounts passed by them, and for the accuracy and completeness of the divisional sub-journals, journals, and ledgers. As already observed, however, the work devolving upon these employés is far too heavy, and having this in view, and the fact that the Book and Appropriation Branches are not sufficiently strong to cope with the increased duties now devolving upon them, I am about, with reference to paragraph 4 of my letter No. 1,390, dated 24th September 1872, and to the modified organization of the department notified in the Gazette of the 13th ultimo, to place before His Excellency the Governor in Council a scheme for the revision of my Office, in the earnest hope that this Government will support my application for the additional aid which is so urgently needed.

6. With respect to the employment of the Deputy Controller "exclusively on the pre-audit," I am unable to state upon what this observation by the Accountant-General is founded, as, when that Officer was in Madras, I explained to him that, although Mr. Mills held special charge of the Salary Branch, he nevertheless assisted in the general work of the office, and helped me in my inspection duties. To enable Colonel Innes to form an opinion as to the manner in which Mr. Mills' services had been utilized, I placed before him some of the subjects of importance, unconnected with his pre-audit duties, which had been disposed of by Mr. Mills, as also the drafts of his reports of the results of his examinations of the accounts of Range Officers. Having thus shown that the suggestions of the Government of India under this head were long ago anticipated, and have, for a considerable time past, been adopted, further remark from me seems unnecessary.

7. With reference to the action of this office in respect to mileage allowances, alluded to in paragraph 5 of the Resolution, I need only invite attention to the

17th February 1871, No. 482.
20th April " " No. 1,109.
22nd " " " 1,141.

Orders of Government quoted in the margin, and to state that copies of those orders were duly placed by me before the Accountant-General of the Public Works

Department, to whom I also explained that the purport of the views and instructions communicated in these several Proceedings was conveyed to me demi-officially

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by the late Secretary (Colonel Orr) under the orders of Government, and that those views and instructions were officially promulgated on the first occasion on which the action of this office was objected to. The orders marginally entered above having been cancelled by G. O. No. 2,256, dated 23rd September last, no further action in the matter appears called for.

8. There is only one other matter which needs explanation, namely, that relating to irrigation revenue, which is referred to in paragraph 6 of the Resolution. Upon this subject I have only to state that no regular Capital and Revenue Accounts of Irrigation works have yet been rendered for this Presidency. It is

1. Of remunerative works of magnitude.
2. Of reproductive works.

true that the two statements as per margin are annually furnished; but a reference to old records will show that the return of remunerative works did not originally pass through an office of

NOTE.—The first statement was for 1855-56.

account. Certain large works appear to have been arbitrarily selected, and the figure originally entered as the Capital outlay upon each seems to have been subsequently adopted as a basis, and additions made from year to year. The same remark applies to the column of maintenance. In my letters of the 14th November 1871, No. 2,099 A. and 14th December following, No. 2,332, I pointed out that, under arrangements then in force, it was impossible for this Office to check the figures appearing in both these statements under charges and revenue. In fact, the preparation of these returns devolved more upon Superintending Engineers and Collectors, and, even now, this office, although long in communication with local Public Works Officers, is not in possession of complete details for checking the accuracy of the sums entered under outlay in former statements. Moreover, the first definite and specific orders upon the subject of Capital and Revenue Accounts for this Presidency were communicated to me only on the 30th April 1872, and the new forms have been ordered to be kept only for the eight works noted in the margin of paragraph 6 of the Order of the 14th May 1872, No. 1,310. Arrangements for the grouping of the irrigation works in the several districts have not yet been concluded, and until this is done, and information collected to admit of the preparation of the required financial statements, matters cannot be said to have been placed on a thoroughly satisfactory footing, nor will it be practicable to comply with the demands of the Government of India. This Government and the Acting Chief Engineer for Irrigation are so fully alive to the difficulties which surround the question of irrigation revenue in the Madras Presidency, and which prevent the preparation of reliable financial returns, that it seems almost superfluous for me to enter into particulars; but I do so simply to show that the subject has received careful consideration, and that, if the requisitions of the Government of India have not been met, it is not in consequence of dilatoriness of action on the part of this Office, or owing to the absence of a full recognition of the importance of the subject.

9. Having now furnished the explanations called for by Government, I beg to express my regret that the Government of India should consider that I have not realized the importance of my position, nor of the duties required of me. I have

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28th January 1873.*

endeavoured for the past four and a half years, during which I have filled the appointment of Controller, faithfully and conscientiously to discharge the duties of my office, and I am not aware that in any single instance this Government have had reason to express dissatisfaction. In their Proceedings of the 27th April 1870, No. 234-A. G., recorded in the order of the 13th May following, No. 1,245, the Government of India, in forwarding to this Government copy of a report by the Deputy Accountant-General of the results of an inspection made by him in the early part of that year, stated that the Right Honourable the Governor-General in Council was "gratified to hear that the accounts and records" of the office of the Controller of Public Works Accounts, Madras, were "kept in such a satisfactory manner." A perusal of Captain Filgate's report will show the detailed examination that was then made, and I am not aware of any change having taken place since, except for the better. That the former Accountant General was perfectly satisfied with the manner in which this office was worked by me will be evident from a perusal of the accompanying copy of a letter addressed to me by Colonel Chesney from Bombay, shortly before his embarkation to Europe. With these documents before them, and a careful consideration of the explanations which I have ventured to submit in this letter, I trust it will be seen that some of the remarks of the Accountant-General, upon which the Resolution under reply is based, arose from misconception and the absence of complete information, and that, in the case of others, the shortcomings and failings, if such they be, are the result of the system followed here, which, in many respects, differs from that obtaining in the provinces more immediately under the Government of India, and in no way indicate inaction or indifference on the part of this Office. It appears to me that sufficient allowance is not made for the peculiar circumstances of this Presidency, and if Government are pleased to adopt this view, and are satisfied with my explanations, I respectfully, but earnestly, beg that it may be recommended to the Government of India that I may be relieved from the censure which is implied in paragraph 7 of their Resolution.

From Colonel CHESNEY, to S. BROCK, Esq., Controller of Public Works Accounts, dated Bombay, 23rd April 1870.

I write a line before starting for England to wish you good bye, and to say that I am satisfied from the way in which you have conducted your duties as Controller, and the prompt way in which the Madras Accounts are rendered, that the Madras Government have made a very good selection in your appointment.

No. 582. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 20th December 1872, No. 2,227.

With reference to your memorandum No. 29, dated 18th December 1872, I have the honour to state that, both demi-officially and officially, I wrote to the Officer in charge of the Mount Range in December last with respect to the registers of works which, according to my recollection, were examined by me in May 1871, but the books could not be traced. At this time, however, I was informed

J. W.
Controller of Accounts

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23th January 1873.*

by the late Secretary to Government, Colonel Carpendale, to whom I spoke on the subject of the registers, that the entire estimate for the barracks at the Mount was undergoing revision, and that a comparative statement showing the expenditure up to date under sub-heads, as compared with the provisions in the original and revised estimates, had actually been prepared. Owing to this, to the frequent changes of officers in the Mount Range, and the consequent difficulty which was experienced in eliciting thoroughly accurate information, I did not bring the matter *officially* to the notice of Government, but steps were taken to have the register filled up in a complete form, and Major Hunter intimated to me in the early part of this month that the book had been "written up to the end of October last against each item of sub-head of estimate."

2. More than six months had intervened between the date of my examination and that of Colonel Innes' visit to the Mount, and, although in my recollections of the books which came under my observation in May 1871, I was strengthened by those of the Deputy Controller and the Sub-Engineer in temporary charge of the range, I nevertheless felt loth to assert, in *positive* terms, that one set of books had actually been substituted for another.

3. To prevent misunderstanding in future, I shall arrange for *all* books inspected by myself or my Deputy being duly initialed by us at each examination.

No. 583. ORDER THEREON, 28th January 1873, No. 234.

ESTABLISHMENT, No. 40.

The Controller's letter will be forwarded to the Government of India, with an intimation that this Government is satisfied with the manner in which Mr. Brock has conducted the duties of his office under the very difficult circumstances in which he was placed. Mr. Brock will be careful in future to exercise such a scrutiny into the accounts, and make such inquiries and inspections where he knows the stock transactions, from the nature of the expenditure, to be important, that he may be able to satisfy himself that the spirit as well as the letter of the standing order has been acted up to. The officer who may have been in charge of the Mount Range during the period involved in the inquiry into the loss of the missing register of works will be called upon by the Controller to assist him in his investigations, which should form the subject of a separate communication to Government.

2. District Engineers are directed to pay special attention to the subject of rates in their respective charges. This Government in dispensing with the scrutiny exercised by Controllers in other Presidencies look to the District Engineers to exercise a careful supervision and bring to bear on the subject the intimate acquaintance which they ought to possess of the circumstances affecting each case.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To all District Engineers.
.. the Controller of Public Works Accounts.
.. Major R. B. Kennedy.
Exd. E. C. Shunker.

PUBLIC WORKS DEPARTMENT,
FORT ST. GEORGE, 28th January 1873.

No. 584.

No. 285.

To

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

ESTABLISHMENT, No. 41.

SIR,—I am directed to forward, for the information of the Government of India, copy of some remarks by the Controller of the Public Works Accounts of this Presidency offering explanations on certain points connected with the performance of his duties referred to in your letter No. 918 A. G. of 29th October 1872.

2. It will be observed, as already explained in my predecessor's letter No. 540 of 28th February 1872, that it is contrary to the system laid down in the Madras Manual of Accounts to charge materials purchased for general purposes to particular works in order to avoid keeping separate stock accounts. And that where this has been done it has been in contravention of standing orders, to account for which irregularity the Range Officers concerned have been able to show no instructions from the Controller's Office beyond those contained in a Circular Memorandum issued in March 1868, whereof copy is enclosed. This memorandum appears to have been singularly ill-advised, and to have had the undesirable effect adverted to by the Accountant-General of the Public Works Department, where Range Officers and Superintending Engineers had not the discretion to see that it could only be acted on so far as it agreed with the general ruling of the Manual. But Mr. Brock was not answerable for this document which bears Lieutenant-Colonel O'Connell's signature; and does not appear to have become aware of its issue till March last. It is remarked that he has now placed himself in communication with all Range Officers to ascertain how far they have been misled into wrong practice by the memorandum in question, and he will be further instructed to insist on stock accounts being kept where necessary. He will be instructed also to be active in making such inspections and inquiries, where he must be aware that the stock transactions are necessarily important, so as to satisfy him that the spirit as well as the letter of the standing orders is acted up to.

3. With reference to the nature of the check exercised by the Controller over Public Works expenditure in this Presidency, I am directed to state that His Excellency the Governor in Council has nothing to add to the statement of the views of the Madras Government as expressed in letter No. 1,145 of 6th May 1872; and he would deprecate any departure from the system there advocated. The case of the Mount Range Register of works is evidently a very peculiar one; and Mr. Brock's statement relative to it has led to further searching inquiry being made into the uncertainty as yet connected with it. The necessity for their exercising a real and useful check on the rates of expenditure as compared with those of the estimates is one of the subjects which will be most forcibly impressed on the minds of the newly-constituted District Engineers.

J. Henry
Controller of Public Accounts

4. Paragraphs 5 and 6 of Mr. Brock's letter will remove some misconceptions under which the Accountant-General of Public Works Department seems to have laboured relative to the duties actually exercised by the Deputy Controller, Mr. Mills. His 7th paragraph will show that this Government, by an Order No. 2,256 of 23rd September, had anticipated the wish of the Government of India that no interference by the Controller should be admitted between the Executive and Supervising Officers in the regulation of the former's claims to mileage allowances. In checking claims to mileage Mr. Brock was merely carrying out the orders of the Madras Government until recently in force.

5. The preparation of correct Revenue Returns of works of irrigation is a matter in which I am directed to remark that the Controller can scarce do otherwise than accept the figures supplied by the Revenue Department. The particular statements, the inaccuracies of which are alluded to in your letter, are not known; but the Government of India may rely that every effort is being made to afford trustworthy returns in cases where actual data are available, namely, the more modern irrigation works. Where such data do not exist it is difficult to understand how the wishes of the Government of India are to be met. And I am directed to intimate the desire of His Excellency the Governor in Council that a competent officer fully cognizant of what is desired may be deputed by the Government of India for the special purpose of elaborating, from materials in the Madras Offices, in communication with the Controller and Chief Engineer for Irrigation, such information as may exactly meet their views.

6. I am to state in conclusion that the wording of paragraph 7 of your letter is so vague that it is not possible for the Government to require an explanation from the Controller, or to afford an opinion themselves on the degree in which Mr. Brock is supposed to have misunderstood his position and duties, but that they are well satisfied with the manner in which, under difficult circumstances, Mr. Brock has performed his duties. The Government of Madras has consistently deprecated the entire assimilation of their system of accounts with that of the Government of India, and the supersession of the Controller's primary allegiance to them by complete subordination to the Accountant-General at Calcutta; and it is felt by His Lordship in Council that Mr. Brock's failure to give as much satisfaction in this last as in previous instances, is due rather to the ambiguous position in which he is placed by demands made on him from the Accountant-General's Office, with which it is absolutely impossible that he can comply under existing circumstances, and consistently with the orders of this Government, rather than to any shortcomings on his own part.

I have the honour to be,
Sir,
Your most obedient servant,

Colonel, R.E.,
Secretary to Government.

Exd. E. C. Shunker.

Bombay April 23rd 1870.

My Dear Sir,

I write a line before starting for England to wish you good bye, and to say that I am satisfied from the way in which you have conducted your duties as Controller, and the prompt way in which the Madras Accounts are rendered, that the Madras Government have made a very good selection in your appointment.

Believe me
Yours very faithfully,
Signed George Chesney
S. Brock Esquire
for for for

(True copy.)

S. Howell
Controller of Accounts

Secretary of the Controller of
Public Works, Accounts
Fort Saint George 22 December 1872
No. 2054

From the
The Controller of P. W. Accounts
The Secretary to Government
Public Works Department
Fort Saint George

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correspondence

* See my letter
No 697, dated
17th June 1872, Para
5.

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I beg to explain that immediately after Colonel Jones' return from the Mount, I called upon the then Range Officer (Lieutenant Donward) to forward the Books which had been placed before the Accountant General. Two books were immediately sent, and I did not, in them recognize the Book which came under my examination in May 1871. Mr Sub Engineer Walsh was then in charge of the Range, and he supports my statement that the Books which I examined had a
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totally different appearance, and were completely different in regard to quantities. I feel myself quite unable to explain the absence of these matters when I mention that I was assisted, in my examination of the Mount Range Accounts by the Deputy Controller, whose recollections of the Registers are identical with my own and Mr Walsh's. It is scarcely conceivable that a mistake could have been made. Moreover, the omission from such a document as the Register of Works of the Column of Quantities would cause the book to present a blankness that could hardly have escaped the detection of one at least of the three officers who were present and assisted at the examination of

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1
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the checking of rates will be
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a control exercised in this
matter as will be far more
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treatment of similar transactions
in the Accounts of upwards of 80
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tor has heretofore had the
audit of from 6 to 11 Ranges
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lately had charge of this
Office for three months, was
of the same opinion, and even
the Accountant General of the
Public Works Department,
on the occasion of his last
inspection, admitted that I
was "not strong enough." Having
in view the heavy charges of
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that are ordered in the form of
accounts and in the classifica-
tion of items of receipts and
expenditure. I, as well as my
predecessors, considered it
a duty, in order to ensure
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racy, that the examination
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Colonel James should be un-
dertaken by the Book Branch,
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for the correctness of the accounts
passed by them, and for the
accuracy and completeness of
the Divisional, Sub-journals,
journals, and ledgers. As
already observed, however,
the work devolving upon these
employees is far too heavy,
and having this in view,
and the fact that the Book
and Appropriations Branches
are not sufficiently strong to
cope with the more arduous duties
now devolving upon them,
I am about with reference to
para 4 of my letter of 13th
dated 24th September 1872, as to
the modified organization
of the Department notified
in the Gazette of the 13th
Ultimo, to place before His
Excellency the Governor and
Council

Remain attached for the revision
of my Office and the same
hope that the Government
will support my application
for the additional aid which
is so urgently needed.
With respect to the
employment of the Deputy
Controller exclusively on the
pre audit, I am unable to
state upon what this observa-
tion by the Accountant
General is founded, as, when
that Officer was in Madras,
I explained to him that
although Mr. Mills held a
special charge of the Salary
Branch, he nevertheless as-
sisted in the general work
of the office, and helped me
in my inspection duties. To
enable Colonel Innes to form
an

21
in opinion as to the manner in
which Mr. Mills' services had
been utilized, I placed before
him some of the subjects of
importance, unconnected with
his pre audit duties which
had been disposed of by Mr.
Mills, as also the drafts of
his reports of the results of
his examinations of the
Accounts of Range Officers.
Having thus shown that the
suggestions of the Govern-
ment of India under this
head were long ago antici-
pated, and have for a con-
siderable time past been
adopted, further remarks
from me seems unnecessary.
7 With reference to the
action of this Office in respect
to

to mileage allowances, alluded to in para 5 of the Resolution, I need only invite attention to the orders of Government quoted in the margin, and to state that copies of those orders were duly filed by me before the Accountant General of the Public Works Department, to whom I also explained that the purport of the views and instructions communicated in these several Proceedings was conveyed to me semi-officially by the late Secretary (Colonel Orr) under the orders of Government, and that those views and instructions were officially promulgated on the first occasion

17th February 1871 No. 1182
 20th April 1871 No. 1109
 22nd — do — No. 1161

Vide Orders quoted above.

1. Of remunerative works of magnitude.
 2. Of reproductive works.

occasion on which the action of this office was objected to. The orders marginally entered above having been cancelled by G.O. No. 1256, dated 23rd September last, no further action in the matter appears called for. 8 Nov. There is only one other matter which needs explanation, viz. that relating to irrigation revenue, which is referred to in Para 6 of the Resolution. Upon this subject, I have only to state that no regular Capital and Revenue Accounts of Irrigation Works have yet been rendered for the Presidency. It is true that the two statements as per margin are annually furnished, but a reference to old

old

old records will show that the
Return of Remunerative Works
did not originally pass through
an office of account. Certain
large works appear to have
been arbitrarily selected, and
the figures originally entered
as the Capital Outlay upon
each seems to have been sub-
sequently adopted as a basis,
and additions made from
year to year. The same re-
mark applies to the column of
maintenance. In my letter of
the 4th November 1871, No. 2099, A,
and 11th December following,
No. 2332, I pointed out that,
under arrangements then in
force, it was impossible for
this office to check the figures
appearing in both these
statements

Note. The first
stat was from
1855/56-

Statements under Charges and
Revenue. In fact, the prepara-
tion of these Returns devolved
more upon Superintending
Engineers, and Collectors, and,
even now, this Office, although
long in communication with
local Public Works Officers, is
not in possession of complete
details for checking the
accuracy of the sums entered
under Outlay in former
Statements. Moreover, the
first definite and specific
orders upon the subject of
Capital and Revenue Ac-
counts for this Presidency
were communicated to me
only on the 30th April, 1872,
and the new forms have
been ordered to be kept only
for

for the eight works noted in
the margin of para 6 of the
order of the 11th May 1872, A. 1310.
Arrangements for the grouping
of the irrigation works in the
several Districts have not
yet been concluded, and until
this is done, and information
collected to admit of the
preparation of the required
financial statements, matters
cannot be said to have been
placed on a thoroughly satis-
factory footing, nor will it
be practicable to comply with
the demands of the Govern-
ment of India. This Govern-
ment and the Acting Chief
Engineer for Irrigation are
so fully alive to the difficulties
which surround the question
of

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of irrigation revenue in the
Madras Presidency, and which
prevent the preparation of
reliable financial returns,
that it seems almost super-
fluous for one to enter into
particulars, but I do so, simply
to show that the subject has
received careful consideration,
and that, if the requisitions
of the Government of India
have not been met, it is
not my consequence of dil-
atoriness of action on the
part of this Office, owing
to the absence of a full
recognition of the importance
of the subject.
Having now furnished
the explanations called for
by

by Government, I beg to express
my regret that the Government
of India should consider
that I have not realized the
importance of my position,
nor of the duties required
of me. I have endeavoured
for the past four and half
years, during which I have
filled the appointment of
Controller, faithfully and
conscientiously to discharge
the duties of my office, and
I am not aware that in
any single instance this
Government have had
reason to express dissatis-
faction. In their Proceed-
ings of the 27th April 1870,
No. 234 A.G., recorded in
the

the order of the 13th May follow-
ing, No. 1245 (the Government
of India, in forwarding to
this Government copy of a
report by the Deputy Ac-
countant General of the
results of an inspection made
by him in the early part of
that year, stated that the
Right Honorable the
Governor General in Coun-
cil was "gratified to hear
that the accounts and
records" of the office of the
Controller of Public Works
Accounts, Madras, were
"kept in such a satisfactory
manner". A perusal of
Captain Filgates report
will show the detailed
examination

examination that was then made, and I am not aware of any change having taken place since, except for the better. That the former Accountant General was perfectly satisfied with the manner in which this office was worked by me will be evident from a perusal of the accompanying copy of a letter addressed to me by Colonel Chesney from Bombay, shortly before his embarkation to Europe. With these documents before them, and a careful consideration of the explanations which I have ventured to submit in this letter, I trust it will be seen that

that some of the remarks of the Accountant General, upon which the Resolution under reply is based, arose from misconception and the absence of complete information, and that in the case of others, the shortcomings and failings, if such they be, are the result of the system followed here, which, in many respects, differs from that obtaining in the Provinces more immediately under the Government of India, and in no way indicate inaction or indifference on the part of this office. It appears to me

me that sufficient allowance
is not made for the peculiar
circumstances of this Presidency,
and if Government are pleased
to adopt this view, and are
satisfied with my explana-
tions, I respectfully, but earnestly,
beg that it may be recom-
mended to the Government
of India that I may be
relieved from the censure
which is implied in Para 7
of their Resolution.

I have the honor to be,
Sir,

Your most obedient Servant,

S. Hoell

Controller of M. Accounts.

Pro 13 May 71 N^o 200 - 201
 " 17 February 71 " 377 - 378
 " 20 April " 278 - 279
 " 22 " " 341 - 342
 " 22 Sept " 381 - 382
 " 8 January 72 " 52 C 54
 " 17 " " 342 C 345
 " 28 Feb " 450 C 453
 " 30 April " 450 - 455
 " 6 May " 86 - 99
 " 14 " " 405 - 407
 " 6 Sept " 77 - 78
 " 23 " " 323 - 325
 " 23 Nov " 2758.
 C/P 4649/72

P W 1872 Report.
 No. 5942.

From,
 The Controller of P.W. Accounts
 To,
 The Secretary to Government,
 Public Works Department,
 Fort Saint George.

Dated 2nd
 Recd 2nd } December 1872.

N^o 2054.

Offering explanations
 on the Resolution of the
 Government of India on
 the report of the Accountant
 General of the Public Works
 Department of the results
 of his inspection of this
 Office in December 1871.

N^o 284. 285 - 286 May 73

Office of the Controller of
 Public Works Accounts
 Fort Saint George, 20th December 1872
 No. 2227
 From,
 The Controller of P.W. Accounts,
 To,
 The Secretary to Government,
 Public Works Department,
 Fort Saint George.

Sir
 With reference to
 your Memo. No. 29, dated 18th
 December 1872, I have the
 honor to state that, both
 demi-officially and officially,
 I wrote to the Officer in
 Charge of the Mount
 Range in December last
 with respect to the Regis-
 ters of Works which, according
 to

C/P 581

C 10 La 7/73

to my recollection, were
examined by me in May
1871, but the books could
not be traced. At this
time however, I was in-
formed by the late Secretary
to Government, Colonel
Carpendale, to whom I
spoke on the subject of the
Registers, that the entire
Estimate for the Barakhs
at the Mount was under-
going revision, and that
a comparative statement
showing the expenditure
up to date under sub-heads,
as compared with the provi-
sions in the original and
revised

63 18
revised estimates, had actually
been prepared. Owing to this,
to the frequent changes of
Officers in the Mount Range, and
the consequent difficulty
which was experienced in
eliciting thoroughly accurate
information, I did not bring
the matter officially to the
notice of Government, but
steps were taken to have
the Register filled up in
a complete form, and Major
Hunter intimated to me
in the early part of this
month that the book had
been "written up to the end
of October last, against
each item of sub-head
of

47 20
No 284

The Controller's
letter will be forwarded
to the Government of
India with an intima-
tion that the Govern-
ment is satisfied
with the manner in
which Mr. Brock has
conducted the duties of
his Office under the
very difficult circumstances
in

Public Works 1872
The Controller of
Public Works
To
The Secretary to Government
Public Works Department
Fort Saint George.

Dated 20th
December 1872

No 2227

Reporting, with
steps necessary by
him regarding the
Registers of Works
as directed in May 1871
in the Mount Range.

No 284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000

No 282

Public Works

Col. J. M. Smith

in which he was placed.
Mr. Brock will be care-
ful in future to exercise
such a scrutiny into
the accounts and make
such inquiries and in-
spections where he knows
the stock transactions,
from the nature of the
expenditure, to be impor-
tant, that he may be
able to satisfy himself
that the spirit as well
as the letter of the stand-
ing order has been
acted up to. The
Officer who may have
been in charge of the
Mount Range during
the period involved
in

in the inquiry into the
loss of the missing Regis-
ter of works will be
called upon by the
Controller to assist him
in his investigations
which should form the
subject of a separate
communication to
Government.

District Engineers
are directed to pay
special attention to
the subject of rates in
their respective charges.
This Government in
dispensing with the
scrutiny exercised by
Controllers in other
Presidencies look to the
District

District Engineers to exercise a careful supervision and bring to bear on the subject the intimate acquaintance which they ought to possess of the circumstances affecting each case.

CLT.
GMW

To all Dist Engrs
for info.
Major Kennedy

Depy 2/1/70

J. W. Doph

No 285

To
The Secretary to the
Government of India.

Sir,

I am directed to forward for the information of the Government of India, copy of some remarks by the Comptroller of the Public Works Accounts of this Presidency offering explanations on certain points connected with the performance of his duties referred to in your letter.

A. S. E.
J. H.

District Engineers to exercise a careful supervision and bring to bear on the subject the intimate acquaintance which they ought to possess of the circumstances affecting each case.

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GHW

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for info.
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Depy 21/1/70

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I am directed to forward for the information of the Government of India, copy of some remarks by the Comptroller of the Public Works Accounts of this Presidency offering explanations on certain points connected with the performance of his duties referred to in your letter.

A. S. E.
J. H.

Letter No 918 AG of 29th
October 1872.

a It will be observed,
that as already explained in
my predecessor's letter
No 540 of 28th February,
1872, that it is contrary
to the system laid down
in the Madras Manual
of accounts to charge
materials purchased for
general purposes to par-
ticular works in order
to avoid keeping separate
Stock Accounts. And
that where this has been
done it has been in con-
travention of standing
Orders, to account for
which irregularity the
Range

Range Officers concerned
have been able to show
no instructions from
the Controller's Office -
beyond those contained
in a Circular Memo.
issued in March 1868
whereof - Copy is in-
closed. This Memo.
appears to have been
singularly ill-advised,
and to have had the
undesirable effect ad-
verted to by the Account-
ant General of the Pub-
lic Works Department
where Range Officers
and Supt. Engineers
had not the discretion
to see that it could
only

only be acted on so far
as it agreed with the
general ruling of the
Manual. But Mr.
Brook was not answer-
able for this document
which bears Lieut Colonel
O'Connell's signature;
and does not appear to
have become aware of
its issue till March last.
It is remarked that he
has now placed himself
in communication with
all Range Officers to as-
certain how far they
have been misled into
wrong practice by the
Memorandum in question.
and he will be further
instructed

instructed to insist on
stock accounts being
kept where necessary.
He will be instructed
also to be more active
in making such inspec-
tions and inquiries,
where he must be
aware that the stock
transactions are ne-
cessarily important,
as shall satisfy him
that the spirit as
well as the letter of
the standing orders is
adhered up to.

With reference
to the nature of the
check exercised by the
Controller

Controller over Public
Works expenditure in
his Presidency James
directed to state that
His Excellency the Governor
in Council has nothing
to add to the statement
of the views of the Madras
Government as expressed
in letter No 1115 of 6th May
1872; and he would depre-
cate any departure from
the system there advocated.

The case of the Mount
Range Register of works
is evidently a very peculiar
one; and Mr Brock's
statement relative to it
has led to further search-
ing inquiry being made
into

into the ^{uncertainty} mystery as yet
connected with it. The
necessity for their exer-
cising a real and
useful check on the
rates of expenditure as
compared with those
of the Estimates is one
of the subjects which
will be most forcibly
impressed on the minds
of the newly constituted
District Engineers.

Paras 5 and 6 of
Mr Brock's letter will
remove some misconcep-
tions under which the
Accountant General
of Public Works Dept
seems to have laboured
relative

related to the duties ac-
tually exercised by the
Deputy Controller Mr. Mills.
His 7th para will show
that this Government by
an Order No 2256 of 23rd
September had anticipated
the wish of the Government
of India, that no inter-
ference by the Controller
should be admitted between
the Executive and Super-
vising Officers in the
regulation of the farmers'
claims to mileage al-
lowances. The prepara-
tion of correct Revenue
Returns of works of
Irrigation is a matter
in which I am directed
to

to remark that the
Controller can scarcely
do otherwise than accept
the figures supplied by
the Revenue Department.
The particular statements
the inaccuracies of which
are alluded to in your
letter, are not known,
but the Government of
India may rely that
every effort is being
made to afford trust-
worthy returns in
cases where actual
data are available,
viz the more modern
Irrigation works.
Where such data do
not exist it is difficult
to

to understand how the
wishes of the Government
of India are to be met.
And I am directed to
intimate the desire of
His Excellency the Governor
in Council that a com-
petent Officer fully cogni-
zant of what is desired
may be deputed by the
Government of India
for the special purpose
of elaborating from
materials in the Madras
Offices, in communication
with the Controller and
Chief Engineer for Im-
migration, such information
as may exactly meet
their views.

I am

I am to state that the
wording of para 7 is so
vague that it is not possible
for the Govt to require any
explanation from the Gov-
-tment or to afford an opinion
themselves on the degree
in which Mr Brock
is supposed to have
misunderstood his posi-
tion and duties, but that
they are well satisfied
with the manner in
which under difficult
circumstances Mr Brock
has performed his
duties.

I am to state in
conclusion that His
Excellency the Governor
in Council is not pre-
pared to consider in
the opinion expressed
in the last para of
your letter as to the
now-appreciation by
Mr Brock of the im-
portance of his position
and duties relatively
to this Government.
The Government of
Madras, has consis-
tently deprecated
the entire assimilation
of their system of
accounts with that
of the Government
of

of India, and the suc-
-cession of the Con-
-trollers primary alle-
-giance to them by com-
-plete subordination
to the Accountant
General at Calcutta.
and it is felt by His
Lordship in Council
that Mr Brocks' fail-
-ure to give us
much satisfaction in
this last as in previous
instances, is due rather
to the ambiguous po-
-sition in which he
is placed by demands
made on him from
the Accountant General's
Office with which it

is

11 28
is absolutely impossible
that he can comply
under existing circum-
-stances, and consis-
-tently with the orders
of this Government,
rather than to any
positive shortcomings
on his own parts.

GMW

42

Recd 31/1/73 viz 7 Cps
of G.O. 284 of 1873 & copy of
a circ. memo. 4605 of 1872
month/682

5942 p 6352

Govt. of 1873 Madras.

PUBLIC WORKS.

All District Agents
To The Secretary to the
Govt. of India

Dated

Recd.

Encl. /

G. O. 28th August 1873. No 284-285.

No. 581 B 583 & 584

Office of the Joint Secy of P. W. Dept.

Enclosed, with the above letter
are remarks, explanations from the Joint Secy of P. W.
Dept. on certain points connected with the Ac-
countants Genl's Report as referred to in the
above letter. The above is explanation in con-
nection with the Ac-
countants Genl's Re-
sults of the results of
the inspection of this Office