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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	2	Press
B.P. No.		Mis.
Dated	4 - 1 -	1875 195

Original

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
4th January 1875.*

Read the following letters —

No. 3. From T MOSS, Esq., Controller of Public Works Accounts, to Colonel G W. WALKER, R E, Secretary to Government, Public Works Department, dated Madras, 4th December 1874, No 7,896 —

I HAVE the honor to forward herewith, for the orders of Government, a letter in original, No. 20, of the 1st instant, from Executive Engineer Mr R E Norfor, requesting to be informed when the investigation of accounts of certain works in the Virudachellum Range is to be undertaken

2 As in paragraph 2 of G O., No 3,103-C, of the 31st October 1874, both the Controller and the Deputy Controller (Lieutenant Christie) are referred to as having been required to deviate from their regular and ordinary line of duty, and as the 3rd paragraph of the same order expresses the resolve of Government that the "extraneous demands upon it" (the Controller's Office I presume) should be cancelled, I conclude that it was the intention of Government to entrust the inquiry to the Chief Engineer for Irrigation or to the District Engineer.

3 If I am not correct in my reading of the above quoted order, and if the inquiry must be conducted by an Officer of the Account Branch of the Department, I shall, with the permission of Government, dep^{te} Deputy Controller Mr Mills to the duty. Ordinarily, I should not ask the Government by whom any particular inspection or inquiry should be made, but as in G O., No 330 A, dated the 17th February 1874, the Government named Lieutenant Christie as the Officer of the Account Branch who should make the inquiry if the Controller could not undertake it himself, I think it right to get the formal sanction of Government to the deputation of Mr. Mills.

4 I could not undertake the duty without serious detriment to the public service at the present time, seeing that so many changes are being made, the working of which requires to be carefully watched at the head-quarter Office. Were the duty one that could be performed within a few days, I should not hesitate to undertake it, but higher duties and a great responsibility require me to avoid an inquiry which may occupy weeks and months. I should perhaps add that judging from what Lieutenant Christie has been able to ascertain during his visit to the South Arcot District, and by perusal of such documents and records as were available, the inquiry is not one relating so much to *accounts* as to *value* of work done and to matters more or less *personal*.

No 4. From the same Officer, dated Madras, 5th December 1874, No 7,927

In continuation of my letter No 7,896, of yesterday's date, and with particular reference to the concluding portion of its last paragraph, I beg to invite the attention of Government to the letter from Mr. Norfor printed with G O., No 2,262, of the 15th August 1874. That letter is confirmatory of the reports recently made to Government from this office of the loose system of account-keeping, and I would respectfully observe that it would be impossible, with any degree of certainty, to express an opinion on transactions which appear in accounts so kept, certainly not such an opinion as could be safely accepted by Government either as exonerating an officer from all blame or as holding him responsible for irregularities. An inquiry like that which it is desired to make in the South Arcot District would bring to light irregularities in respect to account-keeping

Proceedings of the Madras Government, Public Works Department,
4th January 1875.

which it would be a mistake to suppose were peculiar to that district. It is very evident that, whatever may be the practice now, Range Officers, not long ago, were indifferent about charges being made to the works or heads of account to which they actually referred, so long as the State was not made to pay more than was really expended, and, therefore, in my opinion, it would be hard to regard the irregularities in any one range as peculiar to that range, and as due to the carelessness, etc., of the officer in charge. Having regard to these facts, I authorized Lieutenant Christie, when he was about to proceed to Ootacamund in October last, to mention to the Secretary of the Public Works Department, in case the subject should be referred to, that, in my opinion, the inquiry in the Virdachellum Range, from a purely account point of view, would lead to disappointment. Apparently the subject was not discussed, and, therefore, Lieutenant Christie had not the opportunity of expressing my opinion which, I may add, was also held by that officer.

No. 5 ORDER THEREON, 4th January 1875, No. 2

ACCOUNT, No. 1

When by paragraph 3 of G. O., No. 3,103 C, of 31st October, the extraneous demands on Lieutenant Christie's attention

were cancelled, in order that it might be wholly given to the performance of his special duties, the investigation of the accounts of certain works in the Virdachellum Range of the South Arcot District devolved personally on the Controller, according to G. O., No. 390-A, of 17th February; and it is not considered by His Excellency the Governor in Council that it could with propriety be carried out by any other members of the Control Department.

2. But as the Controller states his inability to undertake the duty without serious detriment to the public service, and as previous inquiries into collateral matters, made by Lieutenant-Colonel Mullins and Lieutenant Christie, afford but little hope of definite conclusions being arrived at, His Excellency in Council has determined not to proceed with the investigation.

3. The attention of all District Engineers and Range Officers is called to the Controller's statement, to the effect that Range Officers have been habitually indifferent as to charges being made to the works or heads of account to which they actually referred, and will see that the reproach shall no longer apply.

4. The Controller has been already informed, in the first order above quoted, that the Government now look to him for a thorough re-organization of all the offices of account, so that such irregular practices shall cease to be possible.

(True Extract)

Colonel, R. E.,

Secretary to Government.

To the Controller of Public Works Accounts
To Superintending Engineers
.. District Engineers
To the Executive Engineer, Wynaad
.. Collector of South Arcot
Exd S. T. Austin
Spare Copies

Office of the Controller of
Public Works Accounts

Madras 5th December 1874

From The Controller of
Public Works Accounts

To The Secretary to Government
Public Works Department
Fort Saint George

In continuation of my letter No. 7896 of yesterday's date and with particular reference to the concluding portion of its last paragraph, I beg to invite the attention of Government to the letter from Mr. Norfor printed with G. O. No. 2262 of the 15th August 1874. That letter is confirmatory of the reports recently made to Government from this Office of the loose system of account-keeping and I would respectfully observe that it would be impossible, with any degree of certainty, to express an opinion on transactions which appear in accounts so kept—certainly not such an opinion as could be safely accepted by Government either as exonerating an Officer from all blame or as holding him responsible for irregularities. An inquiry like that which it is desired to make in the South Arcot District would bring to light irregularities in respect to

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was not made to pay more than was
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Range and as due to the carelessness, &c., of
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my opinion the enquiry in the Urdachellam
Range from a purely Account point of
view would lead to disappointment. Ap-
parently the subject was not discussed and
therefore Lieutenant Christie had not the op-
portunity of expressing my opinion which,
I may add, was also held by that Officer.

I have the honor to be

Sir,

Your most Obedient Servant,

James

W.D.

P. W. 1874 Sept.
From the Controller of
No: 7624
The Controller of
Public Works Accounts

To
The Secretary to Government
Public Works Department
Fort Saint George

No 7927

Dated 5th
Recd 5th December 1874

Further remarks
relative to the proposed
inquiry into certain ac-
counts of the Viridachellum
Range

G. O. No: 2. 4-1-75.

No 4

D.C. 21 Dec 1874

Office of the Controller of
Public Works Accounts
No 4896
Madras December 1874

From
The Controller of
Public Works Accounts

To
The Secretary to Government
Public Works Department
Fort Saint George

Sir,
I have the honor to forward herewith
for the orders of Government a letter in original
No: 20 of the 1st Instant from Executive
Engineer Mr. R. E. Norfor requesting to
be informed when the investigation of
Accounts of certain works in the Viridachellum
Range is to be undertaken.

2. As in para 2 of G. O. No: 3103 G.O.
of the 31st October 1874 both the Controller
and the Deputy Controller (Lieutenant
Christie) are referred to as having been
required to deviate from their regular and
ordinary line of duty, and as the 3rd para
of the same order expresses the resolve of
Government that the "extraneous demands
upon it" (the Controller's Office I presume)
should be cancelled, I conclude that it
was the intention of Government to entrust

12/12/74
D.C. 21 Dec 1874

the inquiry to the Chief Engineer for Irrigation or to the District Engineer.—

3. If I am not correct in my reading of the above quoted order and if the inquiry must be conducted by an Officer of the Account Branch of the Department I shall, with the permission of Government Deputy Deputy Controller Mr. Mills to the duty. Ordinarily, I should not ask the Government by whom any particular inspection or inquiry should be made, but as in G. O. No 390 A dated the 17th February 1874, the Government named Lieutenant Christie as the Officer of the Account branch who should make the inquiry if the Controller could not undertake it himself, I think it right to get the formal sanction of Government to the deputation of Mr. Mills.—

4. I could not undertake the duty without serious detriment to the public service at the present time, seeing that so many changes are being made, the working of which requires to be carefully watched at the Head Quarter Office.— Were the duty one that could be performed within a few days, I should not hesitate to undertake it, but higher duties and a great responsibility require me to avoid an inquiry which may occupy weeks and months. I should

perhaps add that judging from what Lieutenant Christie has been able to ascertain during his visit to the South West District and by perusal of such documents and records as were available, the inquiry is not one relating so much to Accounts as to value of work done and to matters more or less personal.—

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

J. C. J.
Controller of
Public Works Accounts

J. C. J.

Op. 3

And it is not considered
by His Excellency the
Governor in Council that
it could with propriety be
carried out by any other
members of the Control
Department.

But as the Controller
states his inability to
undertake the duty with-
out serious detriment
to the public service, and
as previous ^{inquiries} ~~investigations~~
into collateral
matters, made by Lieut.
Col. Mullins and Lieut.
Christie, afford but little
hope of definite conclu-
sions being arrived at.

His Excellency in Council, ^{reluctantly} consents to let the matter
[is] of opinion that, ^{or}
considering the length
of ^{the} ^{matter} ^{determined not to proceed}

~~As the account is not
factually correct
no further investigation
is to be made~~

(13)
of time that has elapsed
since the first bringing
up of the questions, [and
the vagueness of the
points to be determined
further inquiry is ra-
ther to be deprecated
than persisted in]
And he accordingly de-
sires that all further
reference to it may
be dropped by all
parties.]

The attention of all
District Engineers and
Range Officers is called
to the Controller's state-
ment, to the effect that
Range Officers have
been habitually in-
different as to changes
being made to the

10

[Faint handwritten notes, possibly "M..."]

35-

Ms. despt^d to the Contraller ✓
and Capt. 4/1/75.
of Capt. despt^d to Co. 11/1/75.

75 24
7075

Circulated for orders.

In L.O. n^o 390 A of
17th Feb 1874, the Com:
Troller was directed
to make a thorough
investigation either
personally or by his
Deputy L. Christie B.S.

In para 3 of G.O. N^o
3103 C of 31st October
the "extra demand
"on L. Christies' atten-
"tion was cancelled
"in order that the
"whole of it may be

"given to the performer."
"ance of his special
"duties" —

The duty has accord-
ingly devolved upon
the Controller, perma-
ently; who decides to
delegate it to Mr. Miller.

It is submitted that
Mr. Miller's position is
hardly compatible
with the "nature of the
duty" — and that if
the Controller cannot
undertake it, consider-
ing the period that
has elapsed since the
first bringing up of the

~~charges~~ The vagueness
of their nature, and the
hopelessness of arriv-
ing at definite re-
sults evidenced by
Colonel Mullins's
2.1.1911's previous
reports, its perfor-
mance may be dispensed
with.

At the same time, it
must be said that such
examine will drop point
all three persons con-
cerned, viz. Messrs. Horner,
Bell, and Foster.

G.M.W.
15.12.14

Certainly the was only
 an abandoned inquiry -
 apparently the account
 described the business
 is that the acc^{ts} - is
 not satisfactory but for
 then that the Ch. L. has
 not see his way to have
 the matter properly in-
 vestigated - of so I shall
 offer no further opposition to
 said unsatisfactory plan

7/12 M.H.

J.H.

7-12

The irregularities are not
 "peculiar" they are
 "usual" in the practice now
 and do not the latter

© 5-12-79 D 19-12-74

X

Know what is being done
 to put effect to the S.O. of
 31 Oct/74, which
 directs that proposals
 are to be submitted
 for thorough reorganization
 of the system of accounts
 11/18/72

Ops: but are not to act
 satisfied with the
 Controller's statement
 that "whatever way be
 the practice was, those
 officers, not least of
 were undisciplined as
 to the manner in
 which the accounts
 were kept "so large, &
 "f", which used the

7624 7613
Cobt. of 1874 Madras.

1. PUBLIC WORKS.

★
The Engineer
P. S. S. S.
4-1-75

Pa.

Ac.

Mc

L. L. L.

Nos 1-5.

Tiruchellur Range

Accounts. Intimating
that it has been de-
termined not to pro-
ceed with the investi-
gation of the accounts
of certain works in the
Tiruchellur Range
the South Area &
for reasons stated

" District Engineer
" The Govt. Engineer
" Secy. to all 11/1/75