

1. Number of pages 2
2. Date of receipt 28/12/37
3. Initials of Reference
9

M.B.O. 1-32,400-22-11-30

MADRAS RECORD OFFICE.

Government of Madras.

Intelligence DEPARTMENT.
On 19-10-58

G.O. No. 2145	Press Mis.
5-7 Dated 13-10-18 58	

Not to be folded or roughly handled

9/11/59

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Fort Saint George, Public Works Consultation of 19th October 1858.

Read the following letters.

No. 5. From Major R. STRACHEY, Officiating Secretary to the Government of India ;
to H. FORBES, Esq., Acting Secretary to the Government of Fort Saint George,
Fort William dated the 11th June 1858, No. 2669.

SIR,

Your letter No. 1329, dated 2nd August 1856, requesting that the Government of India would consider the possibility of simplifying and consolidating the orders then in existence in relation to Public Works Returns and Accounts, was duly laid before the Governor General in Council, and immediately received the careful attention which so important a subject demanded.

2nd. The Government of India referred the question raised by the Right Honorable the Governor of Madras to a Committee composed of the Secretary and under-Secretary in this Department, and the Accountant General, and the result of their consideration of the subject have been embodied in a Report which has recently been submitted to the Honorable the President in Council, and a copy of which is annexed for the information of the Government of Fort Saint George.

3rd. The conclusions of this Report have been approved by the Government of India, and it will henceforth serve as the standard for the guidance of the Public Works Department in the matters to which it relates, in supersession to all former orders.

4th. The President in Council regrets that unavoidable changes in the Constitution of the committee, added to the great complexity of the subject with which it had to deal, should have led to so long a delay in making this reply to the valuable suggestions of the Madras Government for the revision of the orders in question. But the service which has been done by raising the question is cordially admitted, and it is hoped that the careful analysis of the entire subject which has now been made by the Committee, will entirely obviate for the future, all those doubts and difficulties of which the Madras Government before had to complain.

5th. It would not lead to any useful result, I am further directed to observe, to follow in detail the contradictions, real or supposed, in the successive orders issued by the Supreme Government, the discussion of which occupies the greater part of your letter under reply. It is sufficient to say that, in the opinion of the Government of India, the obscurities complained of, hardly appear to have called for such serious complaint, and that they were in reality either emendations introduced with the gradual growth of the system, or so trifling that they could have caused no practical difficulty.

6th. In some points there has been evident misapprehension on the part of the Madras Government, doubtless arising from the system of Account followed at Madras being different from that adopted in Bengal. Sufficient attention was not paid to this circumstance when issuing some of the general instructions regarding Public works, but it is hoped that the detailed discussion into which the Committee's Report goes, will obviate all risks of misconception hereafter.

7th. The Government of India is daily becoming more strongly impressed with the necessity for complete uniformity in the system followed in all branches of the Public Accounts in every part of the Empire, and it cannot look for harmonious or regular results in the Public Works Department, the accounts of which are in their nature more than usually complicated till this uniformity has been thoroughly introduced.

No. 6. From Major R. STRACHEY, Officiating Secretary to the Government of India ;
to H. FORBES, Esq., Acting Secretary to the Government of
Fort Saint George, dated Fort William, the 30th June 1858,
No. 3110.

PUBLIC WORKS DEPARTMENT,
PUBLIC.

SIR,

With reference to Resolution No. 3105 of this date, I am directed to forward, for the information and guidance of the Right Honorable the Governor in Council and of the Public Works Offices of Account in the Presidency of Fort Saint George copies of a Report on the Classification of Public Works expenditure and the Returns required by the Government of India for the Public Works Offices of Account, which has received the General approval of the Hon'ble the President in Council.

32

Fort Saint George, Public Works Consultation of 19th October 1858.

2. The Government of India is daily becoming more strongly impressed with the necessity for complete uniformity in the system followed in all branches of the Public Works Department, and particular attention should be paid to the introduction of the modifications of Classification, &c., now determined upon, with all practicable despatch.

3. The Rules based upon the Report, will be drawn out without loss of time and sent to you as soon as ready.

No. 3105.

FORT WILLIAM.
PUBLIC WORKS DEPARTMENT,
PUBLIC,

The 30th June 1858.

EXTRACT.

Read Financial Resolution, No. 2992, and papers cited therein.

OBSERVATIONS.—The Hon'ble the President in Council observes, that a Report on the classification of Public Works Expenditure and on Public Works Returns, having recently been submitted to the Government of India in the Financial Department, (in pursuance to orders passed in Public Works Department, No. 4255, of 25th September 1857,) has been generally approved in the Financial Department, and is now forwarded to this Department for further consideration and orders.

2. The Report, the Government remarks, has been very carefully elaborated by the principal Officers of the Public Works and Account Departments, and the views it adopts will, if carried out, no doubt be found to be a great improvement on the former practice. The Government consequently directs that, with the exception pointed out in the Financial Resolution, No. 2992, Paras. 9 and 10*, the Report be adopted as the standard for the Public

9. The only point on which special orders appear necessary in this Department, is the question mooted in Para 24 of the Reports in which the Committee observe—“The Dead Stock entries, if the Accounts are properly kept, will hence be subject to correction. Annually, or at whatever intervals a re-adjustment of the Account is determined upon, according to the existing value as then ascertained, any deterioration being written off to Profit and Loss, or any incidental increase of value (such for instance, as might take place in House property) being in like manner debited to Dead Stock and credited to Profit and Loss; and any extraordinary outlay on work in the nature of additions or an absolute re-construction, being added to the Dead Stock debts, at the time it is incurred.” His Honor in Council observes, that to adopt this system would be contrary to the existing practice under which neither deterioration, nor incidental increase in the value of Works is taken into account (with the exception of deterioration in the Marine Department), and while he doubts whether it ever could be worked, he thinks that if worked it never could be of any use. He considers it much better to have the Dead Stock entry show the prime cost as long as the work stands, and when the work falls, to write off the whole cost to Profit and Loss in a lump, the result being the same as if it had been written off piece-meal.

Works Department, and that a Code of Rules be framed upon the Report for the guidance of all Public Works Officers throughout India in the matters treated of.

* Departments,.....	{ Foreign. Home Military. Financial. Fort Saint George. Bombay. Bengal.
† Governments,.....	{ North Western Provinces. Straits Settlements. Chief Commissioner Punjab. Oude.
‡ Administrations ...	{ Commissioner Pegu. " T. and M. Provinces. " Nagpore. " Mysore. Resident Hyderabad.

ORDER.—Ordered, that a copy of the Report and of the Rules above mentioned, be transmitted, with a copy of this Resolution, to all the Departments,* Governments† and Administrations‡ noted in the margin, for information and future guidance.

No. 7.

ORDER THEREON, No. 2145; dated 13th October 1858.

Ordered that the foregoing letters be recorded.

2. The Government have hitherto postponed the distribution of the Reports on the Classification of Public Works Expenditure in order to issue with them, when the rules referred to in para. 3, of the 2nd letter above recorded are received; any instructions which may be found

Fort Saint George, Public Works Consultation of 19th October 1858.

necessary for the introduction of the forms of account therein prescribed. These rules have not yet been received, and the Governor in Council therefore deems it proper to order the following distribution of the Reports at once, so that the Officers concerned may peruse them and be prepared to give effect to the rules, when received, without delay.

Chief Engineer.....	10 Copies.
Accountant General.....	10 do.
Principal of the Civil Engineering College.....	8 do.
Consulting Engineer for the Railways.....	2 do.
In Store.....	20 do.
	50

(Signed) T. PYCROFT,
Chief Secretary.

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* CIRCULAR.

No. 3110

FROM

MAJOR R. STRACHEY,
Offg. Secretary to the Government of India,

TO

*H. Forbes Esquire,
Acting Secretary to the Govt. of
Fort Saint George*

PUBLIC WORKS DEPARTMENT,
PUBLIC.

Dated Fort William, the 30th June 1858. 1858

SIR,

WITH reference to Resolution No. 3105 of this date, I am directed to forward, for the information and guidance of the *Honble the Governor in Council* and of the Public Works Offices of Account in *the Presidency of Fort Saint George* copies of a Report on the Classification of Public Works expenditure and the Returns required by the Government of India for the Public Works Offices of Account, which has received the general approval of the Hon'ble the President in Council.

2. The Government of India is daily becoming more strongly impressed with the necessity for complete uniformity in the system followed in all branches of the Public Works Department, and particular attention should be paid to the introduction of the modifications of Classification, &c., now determined upon, with all practicable despatch.

3. The Rules based upon the Report, will be drawn out without loss of time and sent to you as soon as ready.

I have the honor to be,

SIR,

Your most obedient Servant,

R. Strachey
Offg. Secretary to the Government of India.

Memo. ^{7^m} ^{CH. 10}

Fifty copies of the
"Classification Report"
are forwarded to the
Govt. of Madras for
distribution as follows

Secy to Govt. Madras - *20.
Cons^d Eng^r do - 2.
Chief Engineers - do - 10.
Civil Eng^r College - do - 8.
Accountant - do - 10.
Total 50.*

* Put up in a tin box.

* This forms one of the Enclosures
of P.W. Dep^t Resolution No 3110
of 30 June 1859

16th August 1859.
Ch. Secy to Govt.
Madras

No. 3105

FORT WILLIAM.
PUBLIC WORKS DEPARTMENT,

PUBLIC,

The 30th June 1858.

EXTRACT.

READ Financial Resolution, No. 2992, and papers cited therein.

OBSERVATIONS.—The Hon'ble the President in Council observes, that a Report on the classification of Public Works Expenditure and on Public Works Returns, having recently been submitted to the Government of India in the Financial Department, (in pursuance to orders passed in Public Works Department, No. 4255, of 25th September 1857,) has been generally approved in the Financial Department, and is now forwarded to this Department for further consideration and orders

2. The Report, the Government remarks, has been very carefully elaborated by the principal Officers of the Public Works and Account Departments, and the views it adopts will, if carried out, no doubt be found to be a great improvement on the former practice. The Government consequently directs that, with the exception pointed out in the Financial Resolution, No. 2992, Paras 9 and 10*, the Report be adopted as the standard for the Public Works Department.

* 9. The only point on which special orders appear necessary in this Department, is the question mooted in Para. 24 of the Report in which the Committee observe—"The Dead Stock entries, if the Accounts are properly kept, will hence be subject to correction. Annually, or at whatever intervals a re-adjustment of the Account is determined upon, according to the existing value as then ascertained, any deterioration being written off to Profit and Loss, or any incidental increase of value (such, for instance, as might take place in House property) being in like manner debited to Dead Stock and credited to Profit and Loss, and any extraordinary outlay on work in the nature of auditions or on absolute re-construction, being added to the Dead Stock debits, at the time it is incurred."

10. His Honor in Council observes, that to adopt this system, would be contrary to the existing practice under which neither deterioration, nor incidental increase in the value of Works, is taken into account (with the exception of deterioration in the Marine Department), and while he doubts whether it ever could be worked, he thinks that if worked it never could be of any use. He considers it much better to have the Dead Stock entry show the prime cost as long as the work stands, and when the work falls, to write off the whole cost to Profit and Loss in a lump, the result being the same as if it had been written off piecemeal.

ment, and that a Code of Rules be framed upon the Report for the guidance of all Public Works Officers throughout India in the matters treated of.

- * Departments. { Foreign.
Home.
Military
Financial
Fort St. George.
Bombay.
- † Governments, { Bengal
North Western Provinces.
Straits Settlements
Chief Commissioner Punjab.
Oude
- ‡ Administrations, { "Commissioner Pegu.
" T and M. Provinces.
" Nagpore.
" Mysore.
Resident Hyderabad.

ORDER.—Ordered, that a copy of the Report and of the Rules above mentioned, be transmitted, with a copy of this Resolution, to all the Departments,* Governments† and Administrations‡ noted in the margin, for information and future guidance.

19th

No 2669

From Major R. Strachey
 Offg Secy to the Govt of India
 To H. Forbes Esquire
 Acting Secretary to the Govt of Port of George
 Dated the 11th June 1858

Public Works Dept. Sir, Your letter No 1329, dated
 2nd August 1856, requesting that the
 Government of India would consider the
 possibility of simplifying and consolidating
 the orders then in existence in relation
 to Public Works Returns and Accounts
 was duly laid before the Governor &
 General in Council, and immediately
 received the careful attention which so
 important a subject demanded.
 The Government of India
 referred the question raised by the Right
 Honble the Governor of Madras to a
 Committee composed of the Secretary
 and Under Secretary in this Department
 and the Accountant General, and
 the results of their consideration of
 the subject have been embodied in a
 Report

the

Recd 24 Nov 1857 / 1858 / 31.132
 From Mr. Henry H. H. H. H.
 1858 25/14/5-

27 Nov 1858 / 1858 / 19.1067
 1858 25/14/5-

From the Offg Secy
 to the Govt of India

Dated 30th June 1858
 Received 26th July 1858

27.3110.
 28.3110. 19th October 1858.
 For forwarding from the

information and guidance of
 the Govt of India of a Report
 on the classification of
 P. W. Works for the purpose
 and suggesting that the
 attention may be paid to the
 introduction of the measure
 is a kind of a copy of the
 with all the necessary details

24 Oct 1857

106.

Report which has recently been submitted to the Honble the President in Council, and a copy of which is annexed for the information of the Government of Fort Saint George. -

3rd The conclusions of this Report have been approved by the Government of India, and it will henceforth serve as the standard for the guidance of the Public Works Department in the matters to which it relates, in supersession to all former orders. -

11th The President in Council regrets that unavoidable changes in the constitution of the Committee, added to the great complexity of the subject with which it had to deal, should have led to so long a delay in making this reply to the valuable suggestions of the Madras Government for the revision of the orders in question. But the service which has been done by raising the question is cordially admitted, and it is hoped that the careful analysis of the entire subject, ^{which} has now been made by the Committee, will entirely obviate for the future, all those doubts and difficulties of which the Madras Government before

before had to complain. - 17th
5th It would not lead to any useful result. I am further directed to observe, to follow in detail the contradictions, real or supposed, in the successive orders issued by the Supreme Government, the discussion of which occupies the greater part of your letter under reply. It is sufficient to say that, in the opinion of the Government of India, the obscurities complained of, hardly appear to have called for such serious complaint, and that they were in reality either emendations introduced with the gradual growth of the system, or so trifling that they could have caused no practical difficulty. -

1st In some points, there has been evident misapprehension on the part of the Madras Government, - doubtless arising from the system of Account followed at Madras being different from that adopted in Bengal. Sufficient attention was not paid to this circumstance when issuing some of the general instructions regarding

the

regarding Public Works, but it is hoped that the detailed discussion into which the Committee's Report goes, will obviate all risks of misconception hereafter. —

^{9th} The Government of India is daily becoming more strongly impressed with the necessity for complete uniformity in the system followed in all branches of the Public Accounts in every part of the Empire, and it cannot look for harmonious or regular results in the Public Works Department, the accounts of which are in their nature more than usually complicated, till this uniformity has been thoroughly introduced. —

I have the honor to be,
Sir,

Your Most Obedient Servant

Fort William.
The 11th June 1868

W. Mackenzie
Offg Secy to the Govt of India

5.70

the forms of account therein prescribed. These Rules have not yet been received and the Governor in Council therefore deems it proper to order the following distribution of the Reports at once so that the officers concerned may peruse them and be prepared to give effect to the rules, when received, without delay.

Chief Engineer	10 Copies
Accountant General	10 do.
Principal of the Civil Engineering College	8
Consulting Engineer for the Railways	2
In Store	20
	<hr/> 50

10 Copies to the Offr Chief Eng^r Dated 15th
1 - " Account Genl
1 - " Principal of the Civil Eng^r College
1 - " Consulting Engineer for Railways

~~6 copies to the Chief Engineer pursuant to the order No 2356 of 13th Novr/60.~~

* 1 Copy to the Fin^r Railway Dept
No Order No 2356 of 13th Novr/60.
1 - D^r Public Works vide order D^r -
1 - D^r Marine D^r vide order D^r -
1 - D^r Sup. Elect Telegraph vide order D^r -
1 - D^r Consulting Eng^r No 66 vide order D^r -
1 - D^r Agent D^r vide order D^r -
1 - D^r Accountant Gen^r vide order D^r -

- 6 mi: 24th Nov 57/58 43 1132
 - 5th Dec 57/58 - 43 1144

Dec: 6th Nov 1858 43 1144
 Dec 10 to 19th Dec

4 21 1145

Dec: 13th Dec 58
 Dec: 13th Dec 58

Dec: 13th Dec 58
 Dec: 13th Dec 58
 Dec: 13th Dec 58

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containing the
 statement to certain
 named, of the
 received from the
 Govt on the
 of the

Oct 112