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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>2426</u>	Press Mis.
<u>482-483</u>	
Dated <u>23-8-</u>	<u>1864</u>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
23rd August 1864.*

No. 482. Read the following letter from Colonel R. STRACHEY, R. E., Secretary to the Government of India, Public Works Department, to the Secretary to the Government of Madras, Public Works Department, dated Simla, 17th June 1864, No. ^{155 A}2628. :—

SIR,

1. In the Proceedings of this Department, No. 4 A-1,408 of the 24th March, which were forwarded with Circular No. 14 of 1864, the conclusions of the Government of India were stated upon the proposals of the Commissioners on Public Works Accounts for altering the system of account throughout India, I am now directed, in continuation of those Proceedings, to state more specially what changes it appears to the Governor General in Council it is necessary to make in the Public Works Department at Madras in pursuance of the general objects in view.

2. It has been already stated (in paragraph 20 of Resolution No. 4 A-1,408 above referred to) that while the Government of India will henceforward require absolute uniformity in the accounts which are rendered to the Government of India of the expenditure incurred under Budget Estimates, and like uniformity in the operations by which those accounts are prepared in the Controller's Office, it was not intended to enforce the Establishment of one and the same system throughout India either in the detailed management of works, the actual disbursements of money, or the original accounts of such disbursements. The consideration of the changes to be made in these matters will rest with the Government of Madras, which is in possession of the Commissioners' Report, and will shortly be supplied with the detailed forms referred to in it. The Governor General in Council trusts that the Government of Madras will give that Report the attention which it can fairly claim from the value of the proposals in it, and the great authority of some of the Members of the Commission, and hopes that those proposals, so far as they may be found applicable to the circumstances of the Madras Presidency, will be adopted. It will no doubt be borne in mind that so favorable an opportunity for introducing reforms has never occurred before, and is not likely to occur again. It may be added that it is clear that the attainment of uniformity in the final accounts will be rendered easy in proportion as they are based on an uniform mode of exhibiting details. Further, the very completeness of the Report, which supplies definite forms and procedure for every stage of a system of accounts, from the first issue and disbursement of money to the final annual account of a Presidency, may probably render it a simpler and easier plan to adopt the proposed system in its entirety, than merely to introduce portions of the proposed changes into the existing system.

3. The Governor General in Council requests that the Government of Madras will favor the Government of India with their views on any of the recommendations made in the Report which they do not approve of, for the consideration of His Excellency in Council.

4. I am now to state the different main points which have to be carried out throughout India, in order to give effect to the general measure which the Government of India has determined to adopt as explained in Resolution No. 4 A-1,408.

5. *Supply of Funds.*—These are every where to be obtained by the Officers of the Public Works Department, for every description of expenditure to be incurred by them, on monthly Letters of Credit only.

6. *Audit of Accounts.*—Every Executive Engineer or other disburser of Public Works Funds is to be directly in account with the Controller of Public Works Accounts, and will submit the whole of his accounts to him monthly for audit. The whole of these charges should be passed to the Executive Engineer's credit and debited in the Controller's books, any objectionable items being reported for the orders of the Government. In connection with this subject I am to request that the designation of the Officer in charge of the Central Office may be changed from "Controller and Auditor of Public Works Accounts" to "Controller of Public Works Accounts."

7. *The substitution of Cash payments for liabilities in the accounts.*—This has already been ordered in Public Works Circular No. 8 of 1864. From the 1st May 1864, the accounts of each month to be brought on to the Controller's books will be based upon the actual payments made during the month.

*Proceedings of the Madras Government, Public Works Department,
23rd August 1864.*

8. *Classification of Expenditure.*—The new classification to be adopted from the 1st May 1864, has already been notified in Circular No. 13 of 1864. A Circular will shortly issue prescribing a new classification of the receipts of the Public Works Department, in accordance with the recommendations of the Commissioners.

9. *Modification in mode of dealing with the Reserve.*—The new rules on this head have also been notified in the same Circular.

10. *Stock Accounts.*—The recommendations of the Commissioners on this point are that materials should, as far as possible, be charged directly to the work on which they are supplied, but they advocate the retention of reserved stock account of those articles which have to be kept in store and are not required for immediate consumption. It will rest with the Government of Madras to apply the use of this reserved stock account so far as it thinks fit; the points which the Government of India requests may be strictly observed are—first, that all purchases of materials shall be passed at once to the credit of the Executive Engineer and debit either of the head of "Reserved Stock" in the Controller's books, or of the work on which they have been used, as the case may be; secondly, that the account of Reserved Stock shall be closed as the stock is issued on works, the latter being debited; thirdly, that stock shall be periodically "taken" in order to give a complete check on the transactions; and, fourthly, that the stock shall be distinguished from "tools and stores," so that the same terms may mean the same thing throughout India. The rules regarding the mode of dealing with "tools and stores," and a list of the articles to be included under that term have been already notified in Public Works Circular No. 15 of 1864, copy of which was forwarded to you with my letter No. 53 A-1,748 of the 13th April.

11. By the procedure described above, the balance at the debit of an Executive Engineer will consist only of his unexpended cash balance with occasionally such items as from want of vouchers or necessary explanation, the Controller may have been unable to pass in the monthly Account Current.

12. *Compilation of accounts in Executive Engineers' Offices.*—The Commissioners have recommended that this compilation of the monthly abstract of expenditure, which, in the provinces directly under the Government of India, is now made in the Central Offices, should be transferred to Executive Engineers. The actual procedure in this respect at present in force in Madras is not very distinctly known to the Government of India, but it is understood that the accounts of Executive Officers undergo some sort of compilation now in the Superintending Engineer's Office. However, that may be, it will be necessary for the requirements of the new system that such compilation should cease. The Officer who draws cash on a Letter of Credit, and makes disbursements on his own responsibility must be directly in account with the Controller, whatever be his designation, and his accounts must go monthly to the Controller's Office for audit and adjustment without undergoing any intermediate compilation.

13. *Mode of accounting for Local Funds spent by the Public Works Department.*—This matter is dealt with in paragraph 15 of Resolution No. 4 A-1,408, and the principles therein laid down are illustrated clearly in the Commissioners' forms. I am further to explain that while it will rest entirely with the Government of Madras to determine the extent to which the Public Works Officers shall be employed in the disbursement of Local Funds, the mode of accounting for them now prescribed is to be strictly followed. Such funds, so far as they are disbursed by the Public Works Officers, will, for the purposes of account, be dealt with in the same way as Imperial Funds. Both will be issued to the Public Works Department by the Deputy Auditor General in the same general Letter of Credit, and will be accounted for directly by the Executive Engineer to the Controller. The Local Fund expenditure to be disbursed by the Public Works Department will thus appear as a grant-in-aid of the Imperial Budget, and will be written off, as such, in the Local Fund Budget. At the end of the year the Public Works Controller will furnish the Deputy Auditor General or other Officer to be indicated by the Local Government, with an account of the Local Fund expenditure disbursed by the Public Works Department for incorporation in the general account of Local Funds of the Presidency. But so far as this

*Proceedings of the Madras Government, Public Works Department,
23rd August 1864.*

Department is concerned, the important point to be observed is that the Executive Engineer is to have only one drawing account...that against his Letters of Credit—and only one general account to be kept with the Controller for all the expenditure incurred by him.

14. *Accounts of the Controller's Office.*—The forms of these are now being prepared by the Accountant General, in communication with Messrs. Foster and Whiffin, and after approval by the Government of India will be issued for use. Such subsidiary instructions as may be necessary will be furnished from time to time from the Accountant General's Office to the Controller, who will be guided thereby in all matters relating to the accounts and procedure of his own Office.

15. *Formation of Controllers into one body for the purposes of appointment and promotion.*—The opinion of the Governor General in Council on this subject has been stated in paragraph 7 of the Resolution, and the views of the Government of Madras are now awaited. Under such an arrangement as has been proposed the appointment of the Madras Controller would no longer rest with the Government of Madras; but on the other hand, a wider field of service would be opened to the Officers of that Presidency, and the Government of India would expect to be able to find employment to many of them as might be desirous of joining this branch of the Department. Should a Controller be appointed to the Madras Central Office, he would become eligible, under the proposed system, for promotion to the charge in turn of the different Offices throughout India. Subject to the general necessities of the public service, the Government of India would naturally, at all times, be disposed to post to these Offices at Madras, persons approved by the Government of Madras.

16. *These are all the main point which appear to require notice at the present time.*—Possibly others may arise hereafter, and the Government of India will be glad to receive a communication from the Government of Madras on these, or any of the subjects of this letter which may require further elucidation.

17. I am to request that the changes notified in this letter may have effect from the 1st May 1864, so far as refers to the Controller's accounts and the credits to be given to the Executive Engineers for their expenditure since that date; also to the separation of tools and stores from stock. It will also be necessary to clear off the inefficient balances of the Department on the 30th April last, should there be any in the accounts of the year 1863-64 so that the balance standing at the debit of the Department on the 1st May may consist, as regards the Executive Engineers of the cash in hand on that date, and as regards the Controller's Office of the cash, stock, and advances to Contractors, or other unadjusted items outstanding.

No. 483.

ORDER THEREON, 23rd August 1864, No. 2426.

The attention of the Government of India will be requested to the letter marginally noted, communicating the views of this Government upon the several points referred to in the Proceedings of the Right Honorable the Governor General in Council, No. 4 A-1,408, dated 24th March last.

2. The designation of the Officer in charge of the Central Office of Account at Madras will be altered, in accordance with paragraph 6 of the foregoing letter.

3. Ordered that the following letter be sent:—

(Here enter, dated 23rd August 1864, No. 2427.)

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Deputy Secretary to Government.

To the Revenue Department,
with copy of letter No. 2,427, dated 23rd August 1864, to the Government of India.

Exd. T. O'Connor.

PUBLIC WORKS DEPARTMENT.
Public.

FORT SAINT GEORGE,
23rd August 1864.

No. 484.

No. 2,427.

From

MAJOR J. H. M. SHAW STEWART, R. E.,

Deputy Secretary to the Government of Fort Saint George, P. W. D.,

To

The Secretary to the Government of India, Public Works Department.

SIR,

1. I am directed to acknowledge the receipt of your letter No. 155 A-2,628, dated 17th June 1864, regarding the changes which are necessary in the Public Works Department at Madras, for carrying out the alterations in the system of Account throughout India proposed by the Commissioners, and to state, in reply, that the views of this Government upon the several points referred to in the Proceedings* of the Right Honorable the Governor General in Council, No. 4A-1,408, dated 24th March 1864, have been laid before His Excellency in Colonel Orr's letter No. 1,889, dated 29th June last.

2. Pending the receipt of sanction to the increased Establishment applied for in Colonel Orr's letter, just quoted, I am to state that it will be impracticable to introduce into this Presidency a complete monthly audit of the whole expenditure on original accounts, or to transfer the compilation of accounts from the Superintending Engineers' Offices to those of the Range Officers, and I am accordingly to request that early orders may be passed upon the application submitted by this Government.

3. The Orders of the Government of India in paragraph 6, regarding the designation of the Officer in charge of the Central Office of Account at Madras, have been attended to.

† See Government of India Circular, No. 24, dated 20th May 1864.

4. The new classification of receipts† and expenditure, alluded to in paragraph 8, has been ordered to be adopted.

5. With reference to paragraph 13 of your letter under reply, I am to state that the mode in which it is there proposed to deal with the expenditure from Local Funds is entirely opposed, both to the views of this Government, and to the practice which obtains in this Presidency. I am to point out that the scheme therein laid down seems to be altogether at variance with the principles already enunciated‡ by the Government of India, and I am further to state that, when replying to your previous§ letter, the Madras Government would have recorded their strongest protest against the proposal of the Commissioners, if it had not been distinctly stated by the Government of India that the arrangements under which the Local Funds are at present dealt with by the Local Governments should not be disturbed.

‡ Circular No. 85 of 1861, paragraph 27, Proceedings Financial Department, No. 4,559, dated 18th September 1863, paragraph 8.

§ 50A-1,733, dated 12th April 1864.

6. The existing practice with regard to the administration of the Local Funds in the Madras Presidency will be seen from the Order|| of this Government in the Revenue Department, under date the 4th March 1864, a copy of which is enclosed; and I am directed to express a confident hope that the Government of India will not insist upon the complete alteration in that practice which the adoption, by this Government, of the rules contained in the 13th paragraph of your letter, would involve. The centralizing tendency of those rules is only too apparent; and I am to observe that they strike at the very root of that self-government, the germs of which, as so forcibly remarked by the Government of India, it is a matter of much public interest to cherish.

|| No. 392.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Deputy Secretary to Government.

Exd. T. O'Connor.

original proceedings
to

No 155ct
2628.

7

From

The Secretary to the Government of India
Public Works Department.

To

The Secretary to the Government of Madras
Public Works Department.

Public Works Department

Simla 14th June 1864

Sir,

In the proceedings of this
Department No 148-1408 of the 24th March
which were forwarded with Circular
No 14 of 1864, the conclusions of the
Government of India were stated
upon the proposals of the Commis-
sioners on Public Works Accounts
for altering the system of account
throughout India, I am now directed
in continuation of those Proceedings,

to show more of a uniformity in
it appears to the Governor General in
Council it is necessary to make
in the Public Works Department at
Madras in pursuance of the general
objects in view.

2.- It has been already stated
(in para 20 of Resolution No. 1108
above referred to) that while the
Government of India will hence-
forward require absolute uni-
formity in the accounts which
are rendered to the Government of
India of the expenditure incurred
under Budget Estimates, and like
uniformity in the operations by
which those accounts are prepared
in the Controllers' Office it was not
intended to enforce the establishment
of one and the same system throughout
India

either in the detailed management of
works, the actual disbursements of
money, or the original accounts of such
disbursements. The consideration
of the changes to be made in these
matters will rest with the Government
of Madras, which is in possession
of the Commissioners' Report, and will
shortly be supplied with the detailed
forms referred to in it. The Governor
General in Council trusts that the
Government of Madras will give that
Report the attention which it can
fairly claim from the value of the
proposals in it, and the great autho-
rity of some of the members of the
Commission, and hopes that those
proposals, so far as they may be
found applicable to the circumstances
of the Madras Presidency, will be
adopted. It will no doubt be
borne

borne in mind that so favorable an opportunity for introducing reforms has never occurred before, and is not likely to occur again. It may be added that it is clear that the attainment of uniformity in the final accounts will be rendered easy in proportion as they are based on an uniform mode of exhibiting details. Further the very completeness of the report, which supplies definite forms and procedure for every stage of a system of accounts, from the first issue and disbursement of money to the final annual account of a Presidency, may probably render it a simpler and easier plan to adopt the proposed system in its entirety, than merely to introduce portions of the proposed changes.

changes into the existing system.

3.- The Governor General in Council requests that the Government of Madras will favor the Government of India with their views on any of the recommendations made in the report which they do not approve of, for the consideration of His Excellency in Council.

4.- I am now to state the different main points which have to be carried out throughout India in order to give effect to the general measure which the Government of India has determined to adopt as explained in Resolution No. 1408.

5.- Supply of funds. These are every where to be obtained by the Officers of the Public Works Department.

Department, for every description of expenditure to be incurred by them, on monthly letters of credit only.

6. Audit of accounts. Every Executive Engineer or other Disburser of Public Works funds is to be directly in account with the Controller of Public Works Accounts and will submit the whole of his accounts to him monthly for audit. The whole of these charges should be passed to the Executive Engineers credit and debited in the Controllers books, any objectionable items being reported for the orders of the Government. In connection with this subject I am to request that the designation of the Officer in charge of the central office may

13
may be changed from Controller and Auditor of Public Works Accounts to Controller of Public Works Accounts.

7. The substitution of cash payments for liabilities in the accounts. This has already been ordered in Public Works Circular No. 8 of 1864. From the 1st May 1864 the accounts of each month to be brought on to the Controllers books will be based upon the actual payments made during the month.

8. Classification of expenditure. The new classification to be adopted from the 1st May 1864, has already been notified in Circular No. 13 of 1864. A circular will shortly issue prescribing a new classification of the receipts of the Public Works Department, in accordance with

with the recommendations of the Commission-
ers.

9. Modification in mode of dealing with the Reserve. The new rules on this head have also been notified in the same circular.

10. Stock Accounts. The recommendations of the Commissioners on this point are that materials should, as far as possible, be charged directly to the work on which they are supplied, but they advocate the retention of reserved stock account of those articles which have to be kept in store and are not required for immediate consumption. It will rest with the Government of Madras to apply the use of this reserved stock account so far as it thinks fit; the points which the Government of

518
of India requests may be strictly observed are, first, that all purchases of materials shall be passed at once to the credit of the Executive Engineer and debit either of the head of "Reserved Stock" in the Controller's books, or of the work on which they have been used, as the case may be; secondly, that the account of Reserved stock shall be cleared as the stock is issued on works, the latter being debited; thirdly, that stock shall be periodically "taken" in order to give a complete check on the transactions; and fourthly, that the stock shall be distinguished from "Tools and Stores" so that the same terms may mean the same thing throughout India. The rules regarding the mode of dealing with "Tools and Stores" and

See 60

and a list of the articles to be included under that term have been already notified in Public Works Bureau No 15 of 1864 copy of which was forwarded to you with my letter No 53 A-1748 of the 13th April.

11.- By the procedure described above, the balance at the debit of an Executive Engineer will consist only of his unexpended cash balances with occasionally, such items as from want of vouchers or necessary explanation, the Controller may have been unable to pass in the monthly account current.

12.- Compilation of accounts in Executive Engineers Offices. The Commissioners have recommended that the compilation of the monthly abstract of expenditure, which, in the provinces directly

14
directly under the Government of India, is now made in the Central Offices, should be transferred to Executive Engineers. The actual procedure in this respect at present in force in Madras is not very distinctly known to the Government of India, but it is understood that the accounts of Executive Officers undergo some sort of compilation now in the Superintending Engineers Office. However that may be, it will be necessary for the requirements of the new system that such compilation should cease. The Officer who draws cash on a letter of credit, and makes disbursements on his own responsibility must be directly in account with the Controller, whatever be his designation, and his accounts must go monthly to the Controllers Office for Audit and Adjustment without undergoing

undergoing any intermediate compilation--

13. Mode of accounting for Local Funds spent by the Public Works department. This matter is dealt with in para 15 of Resolution No. 11408, and the principles therein laid down are illustrated clearly in the Commissioners' forms. I am further to explain that while it will rest entirely with the Government of Madras to determine the extent to which the Public Works Officers shall be employed in the disbursement of Local Funds the mode of accounting for them now prescribed is to be strictly followed. Such funds, so far as they are disbursed by the Public Works Officers, will for the purposes of account be dealt with in the same way as imperial funds. Both will be issued to the Public Works department by

7 14
by the Deputy Auditor General in the same general letter of Credit, and will be accounted for directly by the Executive Engineer to the Controller. The Local Fund expenditure to be disbursed by the Public Works department will thus appear as a grant in aid of the imperial budget, and will be written off, as such, in the Local Fund Budget. At the end of the year the Public Works Controller will furnish the Deputy Auditor General or other officer to be indicated by the Local Government, with an account of the Local Fund expenditure disbursed by the Public Works department for incorporation in the general account of Local Funds of the Presidency. But so far as this Department is concerned, the important point to be observed

observed is that the Executive Engineer is to have only one Drawing Account - that against his letters of ~~credit~~ credit - and only one General Account to be kept with the Controller for all the expenditure incurred by him.

14. Accounts of the Controller's Office. - The forms of these are now being prepared by the Accountant General, in communication with Messrs. Foster and Whiffin, and after approval by the Government of India will be issued for use. Such subsidiary instructions as may be necessary will be furnished from time to time from the Accountant General's Office to the Controller, who will be guided thereby in all matters relating to the accounts and procedure of his own Office.

Formation

15. Formation of Controllers into one body for the purposes of appointment and promotion. - The opinion of the Governor General in Council on this subject has been stated in para 7 of the Resolution, and the views of the Government of Madras are now awaited. Under such an arrangement as has been proposed the appointment of the Madras Controller would no longer rest with the Government of Madras; but on the other hand, a wider field of service would be opened to the Officers of that Presidency, and the Government of India would expect to be able to find employment for as many of them as might be desirous of joining this branch of the Department. Should a Deputy Controller be appointed to the Madras Central Office, he would become

become eligible under the proposed system for promotion to the charge in turn of the different Offices throughout India. Subject to the general necessities of the public service the Government of India would naturally, at all times, be disposed to post to these Offices at Madras, persons approved by the Government of Madras.

16. These are all the main points which appear to require notice at the present time. Possibly others may arise hereafter, and the Government of India will be glad to receive a communication from the Government of Madras on these, or any of the subjects of this letter which may require further elucidation.

17. I am to request that the changes notified in this letter may have

9/23
have effect from the 1st May 1864, so far as refers to the Controllers accounts and the credits to be given to the Executive Engineers for their expenditure since that date; also to the repayment of Tools and Stores from Stock. It will also be necessary to clear off the Insufficient Balances of the Department on the 30th April last, should there be any ⁱⁿ the accounts of the year 1863/64 so that the balance standing at the debit of the Department on the 1st May may consist, as regards the Executive Engineers of the cash in hand on that date and as regards the Controller's Office of the cash, stock, and advances to Contractors, or other unadjusted items outstanding.

I have the honor to be,
Sir
Your most Obedt Servt

W. Thackeray Colonel R.E.
Secretary to the Govt of India P. W. &

2126 Pub: H. R. Report
 Proceedings of the Madras Government
 Under date the 29th June 1864.

Read the following from
 the Secy to the Govt of
 India.

9/5 17th June/64
 No. 155 2628

Noting that the changes
 that are necessary to be made
 in the A.C.D. at Madras in
 pursuance of the alterations
 recommended in the system
 of Accounts throughout India

The attention of the
 Government of India
 will be requested to the
 letter marginally noted,
 communicating the views
 of this Government
 upon the several points
 referred to in the Pro-
 ceedings of the

No. 1889 dated 29th
 June 1864

The draft order of the
 Govt of India the
 copy of the draft order
 is forwarded to the
 Secy to the Govt of India
 for his consideration
 and signature.

2126
 165-164
 193-194
 204-215
 209-610

21/11/64
 Secy to Govt of India

From the Secy to the
 Govt of India
 21/11/64

21/11/64
 Secy to Govt of India

21/11/64
 Secy to Govt of India

Noting the change
 that are necessary to be made
 in the A.C.D. at Madras in
 pursuance of the alterations
 recommended in the system
 of Accounts throughout India
 21/11/64-23/11/64

The draft order of the Govt of India the copy of the draft order is forwarded to the Secy to the Govt of India for his consideration and signature.

Right Honorable
the Governor General in
Council No. 4, dated

24th March last

The designation
of the Officer in
charge of the Central
Office of Account at
Madras will be altered
in accordance with para
6 of the foregoing letter
Para 12 of the
letter will be referred to the
Revenue Department with
reference to the orders
in that Department No. 3202

~~that is March 1861.~~

To The Rev. Secy to the
~~Govt. of India~~
Copy of letter No. 2427
of 25th August/61 to the
Govt. of India ✓
Dated 24th August.

Ordered that the
following letter be
sent. 21st 7
No. 2427
To
The Secretary to the
Govt. of India
C/S.O.
Sir,
I am directed to
acknowledge the receipt
of your letter No. 155
2628 A,
dated 17th June 1861, re:
regarding the charges
which

24th Monoh last

in accordance with force
b of the foregoing letter.

~~Received of the~~
~~performed to the~~

~~in the Report No. 3002~~

Oct 24 August.

(Received Mr. Allen
your kind letter. I
sent.

50

The Secretary to the
General Assembly
of the State of New York

(Lynn attached to
 acknowledge. Receipt
 of your letter. No. 132
 dated 17th June 1854

Right Honorable
the Governor General in
Council No. 4/1408, dated

24th March last

The designation
of the Officer in
charge of the Central
Office of Accounts at
Madras will be altered
in accordance with para
6 of the foregoing letter.
~~Para 12 of the~~
~~letter will be framed to the~~
~~Revenue Department with~~
~~reference to the order~~
~~in the Department No. 200~~

W/F

29/2

and before

To The Rev. Secy. Genl.
~~for the Secy. Genl.~~
Copy of letter No. 2427
of 25th August/1910
lost by Secy. Genl. ✓
Sept 24th 1910

(Ordered that the
following letter be
sent.)

To

The Secy. Genl.
for the Secy. Genl.
1910

(I am directed to
acknowledge the receipt
of your letter No. 2427
dated 17th June 1910)

which are necessary in the
Public Works Department
at Madras, for carrying
out the alterations in
the system of account
throughout India pro-
posed by the Com-
missioners, and to state,

in reply, that the views
of the Government
upon the several points
referred to in ~~the~~ the

Proceedings of the Right

Honorable the Governor

General in Council

No. 4, dated 21st March/62

pages 3-6-7-8-9 to 14-
17-18 & 20

have been laid before
His Excellency in
Colonel Cur's letter
No. 1889, dated 29th
June last.

Pending the receipt
of sanction to the in-
creased Establishment
applied for in No. 11
Cur's letter, just quoted,
I am to state, that it will
be impracticable to intro-
duce into the Treasury
a complete monthly audit
of the whole expenditure
on original accounts, or
to transfer the compilation

of Accounts from the
Superintending Engineers
Officers to those of the
Range Officers, and
I am accordingly to

request that early orders
may be passed upon

the application submitted
by the Government.

The orders of
the Government of
India in para 6 regarding

the designation of the
Officer in charge of the
Central Office of Account
at Madras, have
been

* See Govt. of India
Circular No 24 dated
20 Dec 1964

13
31
been attended to.

The new classifi-
cation of receipts and
expenditure, alluded to in
para 8, has been ordered
to be adopted. ~~from the~~
~~the following~~

With reference to
paragraph 13 of your
letter under reply, I am to
state that the mode in
which it is there pro-
posed to deal with the
expenditure from Social
Funds is entirely opposed,
both to the views of the
Govt., and to the prac-
tice which obtains in
the

This Presidency. I am to
point out that the scheme
therein laid down seems
to be altogether at variance
with the principles already
enunciated by the Govt.
of India, and I am further

* Circular No 85 of 1861 - Para 27.
Proc: Finl Dept. No 4559
7/18 Sept 1863 - Para 3

to state that, when re-
plying to your previous
letter, the Madras
Govt would have recorded
their strongest protest
against the proposal
of the Commissioner,
if it had not been
distinctly stated by the
Govt of India that the
arrangements under
which the Local Funds

*
No 392.

are at present dealt with³³
by the Local Government
should not be disturbed.

The existing prac-
tices with regard to the
administration of the
Local Funds in the
Madras Presidency will
be seen from the Order
of the Govt. in the
Revenue Department, under
date the 4th March/64,
a copy of which is
enclosed; and I am di-
rected to express a con-
fident hope that the
Government of India
will not insist upon the
complete alteration in that
practice which the adoption
by the Govt. of the
rules

rules contained in the
13th paragraph of your
letter, would involve -

The centralizing tendency
of those rules is only too
apparent; and I am to
observe that they strike
at the very root of that
Self Government, the
germ of which, as so
forcibly remarked by the
House of India, is a
matter of much public
interest to China.

Chepauk
22nd August 1865

24th

1822 @ 484

P. W. 1865 Department
Proc. of Govt. for August

No. 2426. 2427.
Proc. of the Madras Govt.
Of 23 August 1864.

Letter from the Govt.
of India regarding the changes
which are necessary in the Public
Works Dept. at Madras for
Carrying out the alterations
in the system of account
throughout India proposed
by the Commissioners with
Orders thereon.

No. 482 @ 484