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MADRAS RECORD OFFICE.

Government of Madras. *P. H. M. S.* DEPARTMENT.

G.O. No. 2845	Press
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Dated 6-9-1866.	

Not to be folded or roughly handled

17

*Proceedings of the Madras Government, Public Works Department,
6th September 1866.*

No. 149. Read the following Circular of the Government of India, Public Works Department, (Account), dated Simla, 31st July 1866, No. 63 :—

Progress of the Public Works Offices of Account during the year 1865-66.

Read the accompanying Annual Report by Major G. CHESNEY, Accountant General, Public Works Department, dated 17th July 1866, on the state of business in the Public Works Accounts Department.

RESOLUTION.—His Excellency the Governor General in Council observes that Major Chesney's Annual Report on the state of the business in the Public Works Accounts Department is again most satisfactory, and that the continued success of the revised system of account, which has now been fully introduced, in respect of the precision and punctuality maintained, is highly creditable to all concerned.

2. The case of the Officers at Madras and Bombay is in many respects exceptional, as pointed out by the Accountant General, but the progress made during the year in overtaking arrears has been very satisfactory, and His Excellency in Council feels confident that continued exertions will be made to bring these Offices to an equality with the rest of the Offices in India.

3. The transfer of the duty of compilation of the original accounts of disbursers from the Controller's Offices to those of the Executive Engineers has now been completed, and the manner in which this change has been carried out reflects great credit on the executive branch of the Department.

ORDER.—Ordered that a copy of the foregoing Resolution be forwarded to all Local Governments and Administrations, and to the Financial Department, for information.

Also, that a copy of this Resolution and the accompanying Report be published in the *Gazette of India*.

(Signed) C. H. DICKENS, Lieut.-Colonel, R. A.,
Secretary to the Government of India.

*Proceedings of the Madras Government, Public Works Department,
6th September 1866.*

*Report by MAJOR G. CHESNEY, Accountant General, Public Works Department, on the state of
current business in the accounts of the Department, for the year 1865-66.*

I beg to submit the usual Statement showing the state of progress in the disposal of the Public Works Accounts throughout India at the end of the year 1865-66, as compared with its state at the beginning of that year.

*Arrears in the Public Works Offices of Account in receiving, auditing, and booking the
accounts of Executive Engineers at the beginning and end of 1865-66.*

Name of Province.	Place in the list.		Average arrears in all branches of the work in months and decimals of a month.		Gain during the year.	Loss during the year.
	On 30th April 1865.	On 30th April 1866.	April 1865.	April 1866.		
Oudh	1	1	0.00	0.00		
Straits Settlements	7	1	0.06	0.00	0.06	
North-Western Provinces	1	3	0.00	0.04		0.04
Mysore... ..	8	4	0.27	0.05	0.22	
Bengal... ..	9	5	0.10	0.06	0.34	
British Burmah	5	5	0.03	0.06		0.03
Hyderabad	4	5	0.03	0.06		0.03
Punjab... ..	3	8	0.01	0.08		0.07
Central Provinces	6	9	0.04	0.15		0.11
Rajpootana and Central India. [not formed]	10			0.16		
Bombay	Ditto.	11		1.22		
Madras... ..	Ditto.	12		1.31		
Total... ..			0.84	3.19		
General average for the whole Department... ..			0.09	0.26		

2. The process through which the Accounts Current pass consists of—

I.—Submission of a monthly Account Current with vouchers, and a detailed Rated Schedule of Charges, by the Executive Engineer to the Controller.

II.—Examination and Audit of these accounts.

III.—The Accounts are posted into the different Detail Books, Registers, Sub-Journals, &c., which contain the detailed record of the monthly transactions in a connected and complete form.

IV.—The accounts are posted into the Controller's Provincial Books, which bring together the expenditure incurred by the different Disbursing Officers under the prescribed heads of service, and from which the monthly accounts are prepared which the Controller renders to this Office.

3. One month is allowed for the first of these operations, half a month for the second, and half a month for the third and fourth, or two months altogether. Thus the accounts for April arrears. The figures in the Table are calculated on this principle.

4. It will be seen that the general average of arrears is shown to be 0.26 of a month at the end, against 0.09 of a month at the beginning of the year; but this falling off is apparent only.

5. First, the standard of punctuality has been raised. Formerly two and a half months were allowed for carrying the accounts through all their stages, but this time was reduced from the beginning of 1865-66 to two months. Therefore, according to the old standard, the arrears at the end of that year would be 0.20 instead of 0.27 of a month.

*Proceedings of the Madras Government, Public Works Department,
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6. Secondly, in the Report for the previous year, the accounts of Madras and Bombay were not taken into consideration. Omitting them from the Report now submitted, the arrears would be reduced to .07 of a month, while, according to the old standard, there would be no arrears.

7. Therefore an accurate comparison between the two Reports will give the following results:—

	Old Standard.	New Standard.
Arrears on 30th April 1865... ..	.69	.11
Ditto. 1866... ..	.00	.07

8. The two Provinces which stand first on the list, Oudh and the Straits Settlements, are shown to be absolutely free from arrears. The next five—North-Western Provinces, Mysore, Bengal, British Burmah, and Hyderabad—have only arrears measured by one and a half working days.

9. Bombay and Madras stand last on the list, but their case is exceptional. The Madras Office is of comparatively recent creation, as an Office of Account, and till lately has been under-handed. Further, the peculiar organization of the Department in that Presidency, whereby the Controller is directly in account with nearly three times as many Disbursing Officers as are maintained in the other large Provinces where the expenditure however is larger, necessarily throws extra work on the Central Office. However that Office has lately been strengthened, and the progress made during the year in overtaking arrears justifies the hope that it will soon take an even place with the rest.

10. The case of Bombay is still more exceptional. That Office began indeed to render accounts to this Office from May 1864, but the regular system of account as now prescribed, under which the Disbursing Officers' Accounts are subject to a monthly audit, and the whole expenditure incurred is booked to the proper heads monthly, was not introduced until the beginning of 1865-66, when, of course, the work to be done was quite new to the Office, which, moreover, was not completely organized until some months afterwards. The Bombay Accounts have therefore been heavily weighted, and the great progress made in overtaking arrears calls for special acknowledgment. I may add that the arrears shown in the Table have almost disappeared at this date [7th July].

11. It may be useful to explain that the operations above described comprise all that has to be done to complete the record of each month, and that the posting of the accounts into the Controller's Provincial Books, by which the rate of progress is tested, is the last process to be performed, all the subsidiary details having to be first written up. For example, if the total "Miscellaneous Advances" of the Department in a Province amount to a lakh of rupees, as shown by the balance at debit of that head in the Provincial Ledger, the rules provide that this balance shall be verified by the detailed balances at debit of the same account in the different executive divisions, and each of these has to be verified by a detailed list of the items which compose the divisional balance. The same system is observed in regard to every other head of account, the balance shown against which should always be capable of immediate verification by a record of detailed items working up to that balance; and by the Code Regulations the Controller is bound to have these details complete before he strikes the monthly balance on his main Ledger, and renders his monthly accounts to this Office. And in the same way the Executive Engineer is bound to post and balance his Ledger, and write up his Journal for the month before rendering his Account Current and Schedules to the Controller. The object of the rules is thus to ensure that, whatever may be the stage at which the accounts have arrived, they shall be complete as far as they go. The difficulties met with in the accounts of this Department are not in the record of expenditure against the service heads, but in the suspense or non-service heads,—deposits, advances, stock, &c., especially the Stock Accounts; and the rules are designed to prevent the occurrence of virtual arrears, concealed by an exhibition of apparent punctuality. And although it might be possible by posting the main books first, and writing up the details and adjustments afterwards, to make a slight advance on the progress now maintained in the former, the experience of former years furnishes a warning against the adoption

*Proceedings of the Madras Government, Public Works Department,
6th September 1866.*

of such a course. In fact, it may be said in a general way that the main point to be provided for in the system of book-keeping, is the maintenance at every stage of a complete accordance between the principal books and the subsidiary accounts and registers, and to allow no part of the accounts to be in arrear of the rest. Certainly the confusion which prevailed some years ago was principally due to this agreement not being sufficiently provided for, to the books being posted first, and the details left to be written up at a more convenient season, which of course never arrived.

12. The foregoing remarks refer to the accounts up to the point of their being recorded in the Controllers' Offices. There remains to notice the accounts rendered by them to the Accountant General. Two months are allowed by the rules for dealing with the former, and it is expected that the accounts for this Office will, as a rule, be despatched within that time, while they must never be more than three months after date. Thus the accounts of a Province for March should be at latest despatched to this Office before the end of June.

Central Provinces, December 1865.
Rajpootana, ditto.
Bombay, ditto.
Rajpootana, November 1865.
Madras, ditto.

13. This rate had not been generally maintained at the end of the year under review. On the 30th April last, accounts were still due to the extent noted in the margin.

14. There has subsequently been a considerable improvement, and on the 1st July the accounts for March were only due from one Province, British Burmah, and probably these had been despatched before that date.

15. Still the advance on this rate maintained by some Offices seems to indicate that the month's grace now allowed is not needed. The Controller being required to close his own accounts within the second month after date—the rule, as it stands, allows a month for despatching the Monthly Returns to this Office. But these Returns are merely a transcript of part of the Controller's books, involving no original compilation, and a week at the outside ought to suffice for preparing them; and I hope that, in a short time, two months may be the practical limit everywhere, and that the Controllers' accounts for next March—the last month of the financial year—will be despatched from every Office in the following May. In this view I hope shortly to submit a proposal for shortening the dates prescribed by the Code.

16. When this rate shall be everywhere attained, there will, I conceive, be nothing further to be desired in this head. It is some times said indeed that even too much stress is now laid on punctuality, that too much rather than too little attention is paid to it; and as some misapprehension would appear to be felt on this head, it may not be amiss to offer a passing remark on this point. The objections referred to, so far as I remember to have seen or heard them stated, may be described as two fold. First, it is said that punctuality in accounts does not ensure that the accounts shall accurately represent the facts they profess to record, or, in other words, that the accounts rendered by disbursers shall be *bona fide* uncooked accounts; secondly, it is alleged that undue prominence is given to the accounts business of the Department at the expense of its other duties. Now as regards the first criticism, it may be at once admitted that the system, as now established, does not necessarily ensure accuracy in the representation of results, but the same may safely be said of any system that ever has been or ever could be devised. Accurate accounts can only be ensured by the character of the Disbursing Officers who render them. But, on the other hand, it may be asserted with confidence that the evils referred to, if not eradicated by enforcing punctuality, will certainly be aggravated just in proportion as arrears are permitted. To admit delay is in effect to offer encouragement to the practice euphemistically known as cooking. When, however, the disburser renders to the Executive Engineer his record of expenditure daily, as the system contemplates he should, the *bona fide* character of the accounts is guaranteed so far as can be done by mere force of rules.

17. As to the second point, it may surely be urged that to require order and regularity in one branch of the business of the Department, is not in itself calculated to render the members of it less punctual and generally efficient in other respects. While so far from this same punctuality causing any additional trouble, the smallest consideration will show that the contrary is the case.

*Proceedings of the Madras Government, Public Works Department,
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It is manifestly a less troublesome arrangement to dispose of each month's accounts in turn, and have done with them finally as soon as the month has come to an end, than to take them up three or four months after date, when the transactions of the succeeding months already expired must necessarily engage a share of and tend to distract attention. And the experience of every one practically conversant with the business will bear out the assertion, that the difficulty of obtaining explanations and settling doubtful entries increase invariably with lapse of time. In fact, the simplest accounts tend at once to become troublesome, if suffered to fall into arrears.

18. To return to the immediate subject of this paper. A considerable part of the reports of previous year has been devoted to describing the changes of system carried out during the year. On the present occasion I have only to note one change, a very important one however, and which completes the measures ordered to be carried out in 1864 in pursuance of the recommendation of the Accounts Commission. I allude to the transfer which has taken place of the duty of compilation of the original Accounts of disbursers from the Controllers' Offices to those of the Executive Engineers. This has everywhere been carried out during the year, the establishment of graded Accountants being at the same time expanded sufficiently to provide, with the men set free from the Central Offices, an Accountant for each Executive Engineer.

19. The Executive Engineer now keeps his own accounts by double entry in a systematic though brief form, and renders a monthly Account Current with a Rated Schedule to the Controller, upon which the audit is made and the books of the latter are prepared.

20. It is satisfactory to be able to report that this difficult operation has been very successfully carried out. From the reports received from Controllers of the inspections made by them of executive offices, it may be concluded that much pains have been taken by Executive Engineers in the exercise of the new duties placed on them; the system would appear to be now generally well understood and closely adhered to; while, in the important respect of punctuality, it has already been explained that the rate of progress has been more than maintained. It was in this last respect that the decentralization carried out, in other ways so desirable, might have been expected to operate disadvantageously, and it is very gratifying to find that any anxiety felt on this head has proved groundless.

21. Thus the revised system of account has been finally launched, and although it will continue to require the unremitting attention of Superintending and Executive Engineers and Controllers to ensure its regular working, the result so far would appear to be decidedly satisfactory; while, on the whole, the manner in which the charge has been carried out, is, I think, highly creditable to the executive branch of the Department.

G. CHESNEY,
Accountant General, P. W. D.

No. 150. ORDER THEREON, 6th September 1866, No. 2,845.
Communicated to the Controller of
Public Works Accounts for information.
(True Extract.)

To the Controller of Public Works Accounts.
Exd. S. T. Augustin.

Colonel, R. E.,
Secretary to Government.

47

*Report by MAJOR G. CHESNEY, Accountant General, Public Works Department,
on the state of current business in the Accounts of the Department, for the
year 1865-66.*

I BEG to submit the usual Statement shewing the state of progress in the disposal of the Public Works Accounts throughout India at the end of the year 1865-66, as compared with its state at the beginning of that year.

Arrears in the Public Works Offices of Account in receiving, auditing, and looking the Accounts of Executive Engineers at the beginning and end of 1865-66.

NAME OF PROVINCE.	Place in the list.		Average arrears in all branches of the work in months and decimals of a month.		Gain during the year.	Loss during the year.
	On 30th April 1865.	On 30th April 1866.	April 1865.	April 1866.		
	1	1	0-00	0-00		
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Straits Settlements	1	3	0-00	0-04	...	0-04
North-Western Provinces	8	4	0-27	0-05	0-22	
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Central Provinces	[not formed]	10	...	0-16		
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Madras			0-84	3-19		
Total ...			0-09	0-26		

General average for the whole Department ...

2. The process through which the Accounts Current pass consists of—
- I.—Submission of a monthly Account Current with vouchers, and a detailed Rated Schedule of Charges, by the Executive Engineer to the Controller.
 - II.—Examination and Audit of these accounts.
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V.—The accounts are posted into the Controller's Provincial Books, which bring together the expenditure incurred by the different Disbursing Officers under the prescribed heads of service, and from which the monthly accounts are prepared which the Controller renders to this Office.

3. One month is allowed for the first of these operations, half a month for the second, and half a month for the third and fourth, or two months altogether. Thus the accounts for April should be finally disposed of by the end of June, and any delay beyond that is held to constitute arrears. The figures in the Table are calculated on this principle.

4. It will be seen that the general average of arrears is shown to be 0·26 of a month at the end, against 0·09 of a month at the beginning of the year; but this falling off is apparent only.

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6. Secondly, in the Report for the previous year, the accounts of Madras and Bombay were not taken into consideration. Omitting them from the Report now submitted, the arrears would be reduced to ·07 of a month, while, according to the old standard, there would be no arrears.

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Arrears on 30th April 1865...	Old Standard.	New Standard.
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13. This rate had not been generally maintained at the end of the year under review. On the 30th April last, accounts were still due to the extent noted in the margin.

Central Provinces, December 1865.	
Baluchistan, ditto.	
Bombay, ditto.	
Bengal, November 1865.	
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Madras, ditto.	

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G. CHESNEY,
Accountant General, P. W. Dept.

W. W. 1866
 GOVERNMENT OF INDIA
 PUBLIC WORKS DEPARTMENT.

Account. *Rs 3525*

To *The Secy. Board No.*

CIRCULAR No. 63 PUBLIC WORKS.

Dated 31st July 1866.

Received *24 Aug 1866*

Car. one.

Progress of the Public Works Offices of Account during the year 1865-66.

With an Order
encl 28451-6th Sept 1866

Work of Public Works Accounts for the year 1865-66
Submitted by the Secy. Board
28th Sept 1866

A 149. 150
28th Sept 1866

REPORT

MAJOR G. CHESNEY,
 Accountant General, Public Works Dept.

The state of current business in the Public Works Account Department for the year 1865-66.

28th Sept 1866