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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 2479 Press ~~Mis.~~
373-374

Dated 21-10- 1872.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
21st October 1872.

No. 373. Read the following Circular from the Government of India, Public Works Department, (Account—Railway,), dated Simla, 13th September 1872, No. 42-R.:—

Relation between the heads of the Executive and Accounts Branches of the Public Works Department.

THE following extract from the Proceedings of the Government of India in this department, Nos. 586-97-A., dated the 10th August 1868, is forwarded to the Local Governments and Administrations, and officers noted in the margin, with the request of the Governor-General in Council that the system described therein, in respect to the relation to be observed between the heads of the Executive and Accounts Branches of the department, may be held to apply fully to the Railway Branch of the department.

Governments of Madras and Bombay.
The Chief Commissioners of Central Provinces and British Burmah.
The Resident at Hyderabad.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Officiating Chief Engineer, Punjab Northern (State) Railway.
The Engineer-in-Chief, Indus Valley (State) Railway.
The Superintending Engineers, Delhi and Agra Districts of the Rajpootana (State) Railway, Holkar (State) Railway and Neemuch (State) Railway Survey.
The Officiating Superintending Engineer, Northern Bengal Railway Survey.
The Accountant-General, Public Works Department.
The Deputy Controllers, Punjab Northern, Indus Valley, Holkar and Rajpootana (State) Railways.
The Controllers of Public Works Accounts, Bengal, Central Provinces and Hyderabad.
The Examiners of Railway Accounts, Calcutta, Lahore, and Lucknow.
The Financial Department.

2. Particular attention is invited to paragraph 2 of the Proceedings, in which it is prescribed that, in order to expedite work and to avoid, as far as possible, all formal and separate official correspondence; the communications between the Executive and Accounts Branches, should be chiefly of a personal nature, or by office note, original papers being sent whenever practicable.

3. These orders should also apply to the officers connected with State and Guaranteed Railways.

(By Order,)
(Signed) P. O'CONNELL, Lieut.-Colonel, R.E.,
Offg. Deputy Secretary to the Government of India.

From the Secretary to the Government of India, Public Works Department, to all Local Governments and Administrations in the Public Works Department, dated 10th August 1868, Nos. 586—97 A.

WHEN communicating the orders contained in Public Works Circular No. 66 of 1868, relative to the Accounts Establishments of the department, the Governor-General in Council thinks that it may be useful, if the opportunity is taken, to invite attention to the relations which, in the opinion of the Government of India, should be established between the heads of the Executive and Accounts Branches of the department, and the spirit in which the necessary communications between the two branches should be conducted.

2. The duties of the Controller, as the Chief Financial Officer of the department under each Local Government, are fully explained in the Public Works Department Code, Chapter III.,

Section vii. The Government of India is convinced that, for the satisfactory performance of those duties, it is desirable that the office of the Controller of Accounts should everywhere be located in close proximity to that of the Public Works Secretary. The Controller should be regarded as the financial adviser and assistant of the Public Works Secretary, who is the Chief Executive Officer of the Local Government, and their communications should be chiefly of a personal nature, as though they were members of the same office, all formal correspondence between them being, as far as possible, avoided. This arrangement will in no way interfere with the position of the Controller as the responsible executive head of the Accounts Branch of the department; as such, he would communicate with the Public Works Secretary by Office Note, and send up original papers whenever it was possible, instead of carrying on a formal separate official correspondence involving the copying and recording of a great mass of documents.

* * * *

4. The Government of India would desire to impress on the Controller that it will be his duty, not only to see that the account machinery is worked in strict accordance with the rules laid down by the central authority; but also to watch intelligently what goes on, and freely, as occasion may require, to suggest modifications in the account system, to suit any growth or change in the executive system, or to remedy what experience may have shown to be defective. The spirit of the accounts administration should be to exact the least possible from the Engineers in the matter of accounts and returns, and to take upon itself, to the utmost, the manipulation of the figures requisite to exhibit the financial or statistical results of the operations of the department.

5. There is, the Government of India believes, a tendency to look upon the orders of the central authority, in relation to accounts and returns, as inflexible and unchangeable in an extreme degree, and too little disposition to endeavour to adjust the letter of the law to its real spirit. It is known that angry correspondence has arisen from the accounts administration having required the Engineers to adopt, in accordance with the Code Rules, forms in relation to certain kinds of work, which the Engineers alleged could only be used by making fictitious entries. In such cases, it is true the Executive Branch would seem to be little less responsible for the result than the Accounts Branch; for it is, obviously, equally the duty of both branches, as soon as such a difficulty arises, to obtain authority to modify the forms so as to make them suit the actual facts to be dealt with. It must, however, be understood, that the object of these remarks is not to attribute blame, but only to point out that more elasticity in the working of the present system of account seems desirable, which elasticity can only be obtained by the intelligent supervision and co-operation of the highest officers in the department, and their constantly endeavouring to smooth down asperities which experience may show to exist.

6. The Governor-General in Council does not overlook the circumstance that the officers of the department may be discouraged from asking for change by the anticipated difficulty in convincing the superior authority that change is really needed. Possibly, this difficulty is at times a cause of obstruction to proper progress. But every one has to encounter such obstructions, and one of the primary duties of persons in responsible positions is to contend with these difficulties, whatever cause may have produced them and, notwithstanding possible failure of their attempts, to introduce improvements which they deem important.

7. In the sense of the above remarks, it is the special desire of the Governor-General in Council, that the Deputy Controller, who is placed in charge of the Irrigation Branch Accounts, should be brought into as intimate relations, as possible, with the Joint-Secretary in the Irrigation Branch, in respect to all that relates to the account business of the works carried out under this branch of the administration.

8. Both as regards the system of accounts in use on works in execution and practical operation as well as in all that appertains to the revenue returns, the active co-operation of the Deputy Controller will, it is hoped, be given for the purpose of establishing and working in harmony with the Executive Officers a system, which shall be in all respects suitable to the circumstances of

Proceedings of the Madras Government, Public Works Department, 21st October 1872.

each case, and conformable to the known established principles for accounting, as adopted by the Government in the public accounts of the country. It is of course not the intention of the Government of India that any change of system should be made, which is not shown to be really important. But equally this Government has no desire to require conformity to rules which may be shown to be unsuitable to the particular conditions of any class of works; and the Governor-General in Council will give careful attention to any proposal made to remove obstacles in the path of progress when they are fairly brought to notice.

No. 374. ORDER THEREON, 21st October 1872, No. 2,479.

RAILWAY, No. 55.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts for information and guidance.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.
„ Examiner of Railway Accounts.

Exd. E. C. Shunker.

Ab 475

Govt. of {1872} Madras.

PUBLIC WORKS.

To Lieutenant Hogg
for Railways

Dated

Rcvd. Encl.

G. O. 21 Pub. Wks. No. 2479.

Nos. 3738 374

Re Establishment. Circular
From Govt of India Respecting
the relation between the heads
of the Executive and
Accounts branches of
the P. W. Dept: of Govt:
with Engineer & Officers in
Charge Accounts.

Communicated to the Controlling Engineer for Railways
and Superintending Engineer for Railway Accounts for information
and guidance.

Sd/ [illegible]
Secy to Govt.

To the Superintending Engineer for Railways
Copy of Railway Circular No. 2479 dated 29th Nov 72

No. 872 Depart
No 4751.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Railway.

To

CIRCULAR No. 42 RAILWAY.

Dated SIMLA, 13*th September* 1872.

Received 30 ——

Relation between the heads of the Executive and Accounts Branches of the Public Works Department.

No 2119 dated 28th Oct 72
To the Consulting Engineer for Railways
Ex: of Railway Accounts
Simla
Sir,
I am directed to transmit for information
and guidance, a copy of Railway
Circular No 42 dated 13th September 1872
on the subject of the relation between the
heads of the Executive and Accounts Branches
of the Public Works Department.
I have &c