M.R.O. 1—10,006—28-2-50.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	3201	Press
~~B.P. No.~~ 193-194		~~Mis.~~
Dated	12-11-1874	~~195~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 12th November 1874.

No. 193. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 9th September 1874, No. 5,136:—

I HAVE the honor to report, for the information of Government, that the Executive Engineer of the Vizianagram Range has, in his letter No. 637 of the 31st August 1874, asked me "whether it is still necessary to make entries of Local Fund payments in *red ink* in the cash account," an arrangement which was approved by Government in G. O., No. 2,724, of the 25th August 1868.

2. In my opinion the arrangement is not only unnecessary but objectionable—*unnecessary*, because without the aid of a distinguishing color, Local Fund Expenditure can be readily traced in a cash-book properly kept in respect to the entries in the column "Heads of Account;" and *objectionable*, because it is so difficult to get red ink which retains its color and so trying to read page after page of entries written with such ink. Red ink should be reserved for "*headings*" for *correction* entries, and for ruling tabular statements.

3. We have now to deal with the additional heads of "Extraordinary" and "Provincial," but I do not think that these extra heads ever suggested the idea that ink of different colors should be used to distinguish expenditure under them from those under Imperial and Local. No such arrangement as that referred to in the 1st paragraph was found to be necessary in other parts of India in which I have served.

No. 194. ORDER THEREON, 12th November 1874, No. 3,201.

ACCOUNT, No. 13.

THE Controller will issue such instructions as he may consider necessary in respect to entering Local Fund payments in the cash account.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

Office of the Controller of
P. W. Accounts
Madras 9 September 1874

No 5726

From

The Offg Controller of
P. W. Accounts

To

The Secretary to Government
Public Works Department
Fort St. George

Sir,

I have the honor to report for the information of Government that the Executive Engineer of the Tirunelveli Range has, in his Letter No 637 of the 1st August 1874, asked me whether it is still necessary to make entries of Local Fund payments in red ink in the Cash Account, an arrangement which was approved by Government in G. O No 2724 of the 25th August 1866.

In my opinion the arrangement is not only unnecessary but objectionable. Unnecessary because without the aid of a distinguishing color, Local Fund Expenditure can be readily traced in a Cash book properly kept in respect to the entries in the column "Heads of Account" and objectionable because it is difficult to get red ink which retains its

colour and to trying to read pages after pages of entries written with such ink. Red ink should be reserved for "headings" for corrections entries and for making tabular statements.

3. We have now to deal with the additional heads of "Extraordinary" and "Provincial" but I do not think that these extra heads ever suggested the idea that ink of different colors should be used to distinguish dependent under them from those under Imperial and Local. A black ink of such consistency as that referred to in the 2nd para was found to be necessary in other parts of India in which I have served.

I have the honor to be
Sir
Your most obedient servant
[illegible]
Offg Controller of Printing

No 3201 P.W.D. 74

Proceedings of the Madras Govt

Read the following:-

From the Offg: Controller of P.W. Accounts } (M. E. Do. 5136 of 9th Sept/74.)

The Controller will issue such instructions as he may consider necessary in respect to entering Local Fund Payments in the Cash Account.

Comm

Controller P.W. Accts
L. Copies despd 18/11/74.
[illegible]

P. W. 874 Despatch from the Offg Controller of P.W. Accounts to the Secretary to Government P.W. Department Fort St George

No 5697.

Dated 9th
Recd 10th September 1874

No 536
Re. Lr. 3201. 12-11-74.
Regarding the objectionable and unnecessary nature of the use of red ink when making entries of Local Fund payments in Cash Account.

Ans 19th
[illegible]
Despd 18th Oct 74

5697

Govt. of 1874 Madras.

PUBLIC WORKS.

To The Auditor of
B.M.C.

Dated

Recd. Encl.

G. O. 12 Law 1874, No. 3201

Nos. 193-194.

Entries of Local Funds
Payments in the Cash
Accounts - such instruc
tions as may be considered
necessary in respect to the
entries to be issued by
the Controller of Pub Accts.