

(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.	2219	Press
B.P. No.		Mis.
Dated	31-7-195	1875

Not to be folded or roughly handled

No. 839. Read the following letter from Captain L. CONWAY-GORDON, R.E.,
Controller of Public Works Accounts, to Lieutenant-Colonel J. MULLINS,
R.E., Officiating Secretary to Government, Public Works Department, dated
Fort St. George, 20th July 1875, No. 45 W:—

In the concluding paragraph of my letter, No. 13 W, dated June 16th 1875, I
remarked that I should take an early opportunity of bringing to the notice of Govern-
ment the existing state of the orders in Madras with regard to Public Works Accounts
and financial procedure generally. I have now the honor of submitting to Government
the views I have arrived at after further deliberation on this subject.

2. I find that the orders regarding Public Works Accounts are scattered through
the following authorities:—

1st.—The Manual of Public Works Accounts.

2nd.—The Madras Public Works Code.

3rd.—The numerous Orders of Government on subjects directly or indirectly
connected with accounts which have been passed during the last ten or
twelve years.

3. The present edition of the Manual of Public Works Accounts bears no date,
nor does it show to what year the orders contained in it have been revised and
corrected. Internal evidence would, however, point to no revision having been made
since the Manual was first issued in the year 1865. In the last edition notes have
been added of a few of the later Orders of Government regarding accounts. But these
notes are in many cases inconsistent with the original text, and, being printed in small
type with the original text unaltered, some doubt is raised as to which orders Officers
are intended to follow.

4. Although the greater part of the Madras Public Works Code was issued in
the years 1860 and 1861, the Code, as a whole, remains incomplete to this day. The
only attempt at any subsequent revision would appear to be the issue in the year 1873
of a single "*Chapter of a complete Code for the guidance of Public Works Department
Officers.*"

5. There is at present no Code of instructions containing all current orders to
date in a concise, convenient, and available form. Government Orders issued with
regard to accounts or account procedure frequently traverse previous orders contained
in the Manual without those previous orders being either cancelled, modified, or even
referred to, and as the Manual is, while a complete file of Government orders is not,
on record in the Range Offices, there is a constant tendency in those offices to revert
in the preparation of their accounts to some system or some form which, though
prescribed in the Manual, has long since been cancelled by a subsequent Government
Order.

6. This alone would be sufficient to create friction between the Executive and
the Accounts Branches. But when to this is added, that the Controller in his audit of
the Range Accounts is guided by the many Standing Orders issued by the Government
of India, as applicable to the Madras Presidency, and that these Standing Orders are
not as a rule communicated to either the District Engineers or the Range Officers, it
is not difficult to conceive the numerous points of collision which necessarily present

themselves when the disbursing officers of the department work under one set of rules and the audit officers under another.

7. The recent Orders of Government directing the introduction into this Presidency of the Government of India system of accounts, appears to me to afford the required opportunity for placing all the orders regarding accounts on a thoroughly satisfactory basis. At present Government has not expressed its views as to the Code of Regulations which is to take the place of the Madras Manual of Accounts, soon to be rendered obsolete by the abandonment of the system of Accounts it prescribes. Copies of the Government of India Public Works Code have lately been distributed to all the District Engineers and Range Officers in the Presidency, and it would certainly be convenient if this Code of Regulations, or at any rate such chapters of it as refer to account and audit, modified slightly to suit local requirements, were made applicable to Madras, and all other previous orders regarding accounts were at the same time cancelled.

8. This would give a definite point of departure, to which all in the department might turn to feel assured of the proper course to take on starting, but I feel that their position with regard to existing landmarks will soon again become doubtful if those landmarks are frequently changed without the changes being broadly advertised in a way which is readily found and easily understood by all. In other words, I would respectfully point out that whatever Code of Regulations be introduced, the present want of concentration with regard to the orders in force must inevitably in the course of time again supervene if the existing practice be continued of issuing instructions regarding accounts in the form of *Government Proceedings*.

9. The Proceedings of Government necessarily contain all the correspondence, opinions, &c., in the particular case, which leads to the Government order being passed, and which correspondence in many cases it is inconvenient and inadvisable as well as unnecessary to publish generally. The staff, as a body, are concerned with nothing but the resultant order itself, and this for reference they require in a form as concise and as simple as is possible.

10. I would therefore respectfully suggest that, so soon as a complete Code of Regulations is introduced, all orders regarding accounts be issued with the same deliberation and with the same safeguards as similar orders are issued by the Government of India.

11. I would respectfully suggest, when on any reference, a modification of the existing system may appear to hold out advantages which outweigh the complications, the waste of stationery, and the general irritation which all changes in a system of accounts usually produce, that before final orders are passed the Controller may be allowed an opportunity of pointing out how the proposal will affect the system of accounts in other respects, and how the orders in force will require to be modified or cancelled in order that the Code may remain consistent throughout.

12. I would respectfully suggest that when eventually final orders are passed, those orders issue to the staff in the form of a Standing Order printed like those of the Government of India, so as to be easily filed by each Officer in his copy of the Code.

13. I would respectfully suggest that copies of these Standing Orders be supplied not only to all Range and District Offices, but personally to every officer of the Engineer and Upper Subordinate Establishment, and that in accordance with the Public Works Code, Chapter IV., Section I., paragraph 50, all these officers be expected to keep their copy of the Code corrected to date.

14. Should Government approve of these suggestions, I should be glad to undertake the editing of a Manual of Accounts containing such portions of the Public Works Code as may be approved of as applicable to Madras, and further to edit in the form of Standing Orders, not only all such modifications in the Public Works Code as may at once be thought necessary to meet local requirements, but also, under the instructions of Government, to edit all further Standing Orders which may from time to time be required, such Standing Orders being printed in blue ink to distinguish them from the Standing Orders issued by the Government of India.

No. 840.

ORDER THEREON, 31st July 1875, No. 2,219.

ACCOUNT, No. 33.

THE Honorable the Governor in Council observes that in G. O., No. 1,769, of the 24th June last, the Controller's

proposals in connection with the assimilation of the accounts system in this Presidency to that under the Government of India were generally accepted as a basis for carrying out the details of the required arrangements. Captain Conway-Gordon now suggests, with reference to the incomplete and inaccurate state of the Manual of Accounts of this Presidency, that the Chapters of the Government of India Code relating to accounts should be adopted with such modifications as may be necessary to suit local requirements, and to this being done the Government have no objection. Indeed, the preparation of a complete and simple system of account has been committed to the Controller, and it is intended that, as far as practicable, this system shall conform to that in force under the Government of India, consequently it follows that the Bengal Code will be taken as a guide and altered only where really requisite.

2. The incomplete state of the Madras Public Works Code renders it desirable also that the Code of the Government of India generally should be made applicable to this Presidency so far as circumstances will allow, and the officers named in the order of the 24th June may, with advantage, give their attention to this subject when they meet at the Controller's Office, in order that it may be ascertained what portions of the Bengal Code can be adopted, either in their entirety or with slight alterations, and what chapters, on the other hand, will need to be recast to suit local circumstances.

3. It is clearly of great importance that all members of the Department should possess, for reference under all circumstances, a plain and definite Code of procedure containing instructions as to their powers and responsibilities, and as to their duties in relation to accounting for expenditure.

4. The Government entirely approve of the Controller's suggestions as to the way in which modifications of orders relating to accounts and audit should be decided upon and communicated to members of the Department. In future, therefore, all proposals of this kind will be reported on by the Controller, who will submit the

Proceedings of the Madras Government, Public Works Department,
31st July 1875.

exact wording of the alteration proposed or required, and show what rules of the Code it will cancel or modify.

(True Extract.)

Major, R.E.,
Offg. Joint Secretary to Government.

To the Controller of Public Works Accounts.
" District Engineer, North Arcot.
" " " Nellore.
" " " Trichinopoly.
To Major J. O. Hasted, R.E.

Supplied 17.8.75 to Mr. H. H. H. H.

Exd. S. T. Austin.
Spare Copies

[Cr. Wks. Form No. 2]

No. 45 W

FROM

THE CONTROLLER,

PUBLIC WORKS ACCOUNTS,

TO

The Secretary to Government,
Public Works Department,
FORT SAINT GEORGE, 20 July 1875.

Sir,

In the concluding para of my letter N^o 13 W, dated June 16th 1875, I remarked that I should take an early opportunity of bringing to the notice of Government the existing state of the orders in Madras with regard to Public Works accounts and financial procedure generally. I have now the honor of submitting to Government the views I have arrived at after further deliberation on this subject.

2. I find that the orders regarding Public Works Accounts are scattered through the following authorities:-

1st The Manual of Public W. Accounts.

- 2nd The Madras Public Works Code.
3^d The numerous orders of Government on subjects directly or indirectly connected with accounts which have been passed during the last ten or twelve years.

3. The present edition of the Manual of Public Works Accounts bears no date, nor does it show to what year the orders contained in it have been revised and corrected. Internal evidence would, however, point to no revision having been made since the Manual was first issued in the year 1865. In the last edition notes have been added of a few of the later orders of Government regarding accounts. But these notes are in many cases inconsistent with the original text, and being printed in small type with the original text unaltered, some doubt is raised

raised as to which orders Officers are intended to follow.

4. Although the greater part of the Madras Public Works Code was issued in the years 1860 and 1861, the Code, as a whole, remains incomplete to this day. The only attempt at any subsequent revision would appear to be the issue in the year 1873 of a single Chapter of a complete Code for the guidance of Public Works Department Officers.

5. There is at present no Code of instructions containing all current orders to date in a concise, convenient and available form. Government orders issued with regard to accounts or account procedure frequently traverse previous orders contained in the Manual without those previous orders being either cancelled

cancelled, modified or even referred to; and as the Manual is, while a complete file of Government orders is not, on record in the Charge Offices, there is a constant tendency in those offices to revert in the preparation of their accounts to some system or some form which though prescribed in the Manual has long since been cancelled by a subsequent Government order.

b. This alone would be sufficient to create friction between the Executive and the Accounts Branches. But when to this is added, that the Controller in his audit of the Charge accounts, is guided by the many Standing Orders issued by the Government of India as applicable to the Madras Presidency and that these Standing Orders are not as a rule communicated to

either

83
either the District Engineers or the Charge Officers, it is not difficult to conceive the numerous points of collision which necessarily present themselves when the disbursing officers of the Department work under one set of rules and the audit officers under another.

7. The recent orders of Government directing the introduction into this Presidency of the Government of India system of accounts appears to me to afford the required opportunity for placing all the orders regarding accounts on a thoroughly satisfactory basis. At present, Government has not expressed its views as to the Code of Regulations which is to take the place of the Madras Manual of accounts, soon to be rendered obsolete by the abandonment

As a preliminary
to the introduction
of the Government
system of accounts
it is suggested
that the Government
should express its
views on the subject
before the new
Code of Regulations
is introduced.

abandonment of the system of accounts it prescribes. Copies of the Government of India Public Works Code have lately been distributed to all the District Engineers and Range Officers in the Presidency, and it would certainly be convenient if this Code of Regulations or at any rate such chapters of it as refer to account and audit, modified slightly to suit local requirements, were made applicable to Madras, and all other previous orders regarding accounts were at the same time cancelled.

8. This would give a definite point of departure, to which all in the Department might turn to feel assured of the proper course to take on starting, but I feel that their position with regard to existing land marks will soon again become doubtful, if those land-marks are frequently changed without

p 4

without the changes being broadly advertised in a way which is readily found and easily understood by all. In other words, I would respectfully point out, that whatever Code of Regulations be introduced, the present want of concentration with regard to the orders in force must inevitably in the course of time again supervene if the existing practice be continued of issuing instructions regarding accounts in the form of Government Proceedings.

9. The Proceedings of Government necessarily contain all the correspondence, opinions, &c &c in the particular case, which leads to the Government order being passed and which correspondence in many cases it is inconvenient and inadvisable as well as unnecessary to publish generally. The staff, as a body, are

are concerned with nothing but the resultant order itself, and this for reference they require in a form as concise and as simple as is possible.

10. I would therefore respectfully suggest that so soon as a complete Code of Regulations is introduced, all orders regarding accounts be issued with the same deliberation and with the same safeguards as similar orders are issued by the Government of India.

11. I would respectfully suggest, when on any reference, a modification of the existing system may appear to hold out advantages which outweigh the complications, the waste of Stationery, and the general ~~irritation~~ ^{irritation} which all changes in a system of accounts usually produce, that

70 5
that before final orders are passed, the Controller may be allowed an opportunity of pointing out how the proposals will affect the system of accounts in other respects, and how the orders in force will require to be modified or cancelled in order that the Code may remain consistent throughout.

12. I would respectfully suggest that when eventually final orders are passed, those orders issue to the Staff in the form of a Standing order printed like those of the Government of India so as to be easily filed by each Officer in his copy of the Code.

13. I would respectfully suggest that copies of these Standing orders be supplied not only to all Range and District Officers, but personally to every officer of the

the Engineer and Officer Subordinate Establishment, and that in accordance with the Public Works Code Chapter IV. Section I Para 50 all these officers be expected to keep their copy of the Code corrected to date.

14. Should Government approve of these suggestions I should be glad to undertake the editing of a Manual of accounts containing such portions of the Public Works Code as may be approved of as applicable to Madras, and further to edit in the form of Standing Orders, not only all such modifications in the Public Works Code as may at once be thought necessary to meet local requirements, but also under the instructions of Government to edit all further Standing Orders which may from time to time be required, such

of the 2781 such Standing orders being printed in blue ink to distinguish them from the Standing orders issued by the Government of India.

I have the honor to be
Sir
Your most Obedt^t Servant
Lowry Gordon.

Controller of P.W. Accts

GBD

SP

1811 - June 1873 No 142. Extra 18 months.
- 31st Dec 174 - 698-702 extra 18 months.
- 26th June 75 - 696-696

P. W. 1878 Dept
No: 4714

From
The Controller of
P.W. Accounts

To
The Secretary B.G. Govt.
P.W. Department
Madras.

No 45 W

Dated 20
Rec 21 July 75.

95/41

No. 2219. 31-7-75

Offers observations on the
existing system of P.W. Accts.
in the Madras Presidency &
suggesting the compilation
of a revised Edition of
the P.W. Accts.

No 539

Cd - 26.7.75 Dtd 31.7.75
Despatched 26.7.75 R 2-8-75.

Account
Public Works Dept
No 2219

Proceedings of the Madras Government
Under date the 31st July 1875
Read the following

From
The Cont. of Public
Works Accounts } H.C. No 45 W 20th July 1875

The Honble the
Governor in Council
observes that in G.O.
No 4769 of the 24th June
last, the Controller's pro-
posals in connection
with the assimilation
of the accounts system
in this Presidency to
that under the Govt
of India were generally
accepted

LK
24/7

accepted as a basis for carrying out the details of the required arrangements. Captain Conway Gordon now suggests, with reference to the incomplete and inaccurate state of the Manual of accounts of this Presidency, that the Chapters of the Govt. of India Code relating to Accounts should be adopted with such modifications as may be necessary to suit local requirements, and to this being done the Govt. have no objection. Indeed the preparation of a complete and simple system of account has been

108
been committed to the Controller and it is intended that as far as practicable, this system shall conform to that in force under the Govt. of India, consequently it follows that the Bengal Code will be taken as a guide and altered only where really requisite.

2. The incomplete state of the Madras Public Works Code renders it desirable also that the Code of the Govt. of India generally should be made applicable to this Presidency so far as

as circumstances will allow, and the officers named in the order of the 24th June may with advantage give their attention to this subject when they meet at the Controllers' Office, in order that it may be ascertained what portions of the Bengal Code can be adopted either in their entirety or with slight alterations, and what chapters in the other hand will need to be recast to suit local circumstances.

3. It is clearly of great importance that all

193
all members of the Department should possess for reference under all circumstances a plain and definite code of procedure containing instructions as to their powers and responsibilities, and as to their duties particularly to accounting for expenditure.

4. The Govt. entirely approve of the Controller's suggestions as to the way in which modifications of orders relating to accounts and audit should be decided upon and communicated

to

~~4714~~ 4714
Govt. of 1875 Madras.

PUBLIC WORKS.

To

Embroider
and

Dated

P. H.

Issued

Recd.

Encl.

G. O. *11 July* 1875, No.

2219

Nos. 839-843

Bengal P. W. Code.

Passing orders on letter from
the Controller of P. W. Works
suggesting the introduction
of the — with certain
alterations to suit local
requirements.

Exd. M. to Major H. H. H.