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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

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No. 408. Read the following letter from Captain L CONWAY-GORDON, R E, Controller of Public Works Accounts, to Major-General G W. WALKER, R E., Secretary to Government, Public Works Department, dated Fort St. George, 5th November 1875, No. 129 W. —

With reference to my letter No. 118 W., dated 28th October 1875, forwarding ten copies of the Report of the Committee appointed to consider the modifications necessary in the Public Works Code of the Government of India to adapt it to this Presidency, I have the honor to request, if it is likely that delay will take place in passing orders on the whole of the matters touched upon in the Report, that paragraph 100 together with Appendix L. may be separately dealt with.

2. This Appendix L has reference merely to the manner in which advices of estimates are to be communicated to the Controller, a matter entirely outside the general question of the system of account.

3. Were I to receive as soon as possible the views of the Government on this single point, it would enable me to get ready the District Estimate Registers and to have the system of recording sanctioned estimates fairly started before any change is made in the system of account. It is, I need hardly say, very important to carry through these reforms gradually to prevent harassing the staff by a number of changes being introduced at once.

No. 409. ORDER THEREON, 16th November 1875, No. 3,290.

ACCOUNT, No 9-B

HIS EXCELLENCY the Governor in Council accepts the proposals of the Committee for modifying those portions of the Public Works Code of the Government of India relating to accounts, set forth in Appendix L of their report now under consideration. The Controller will fix the date from which the Registers shall commence to be kept, and report it for information.

(True Extract)

Major-General, R E.,
Secretary to Government.

To the Controller of Public Works Accounts
" Under Secretary to Government, Public Works Department.

Exd. S T Austin

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To

THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT

SIR,

In conformity with the instructions conveyed in the proceedings of Government in the Public Works Department, under date the 24th June and the 31st July, appointing us a Committee to consider and report on the modifications that should be introduced into the Public Works Code of the Government of India in order to make that Code generally applicable to the Madras Presidency, we have the honor to submit, for the consideration of Government, the conclusions we have arrived at as to the modifications necessary in those portions of the Public Works Code that relate to Accounts

2 The last Proceedings of Government in the Public Works Department, under date the 30th September 1875, cancelled the two previous orders referred to, and directing the Executive Officers, who with the Controller constituted the Committee, to return as soon as practicable to their respective charges in order to prevent the injury that would necessarily result from their absence from their districts for an indefinite time, did not return to Madras until the subjects treated of in this Report had practically been disposed of by the Committee.

3 For, although, prior to receipt of this order, no meeting of the Committee had actually taken place, the whole of the proposals regarding Accounts, which the Controller was to submit to the Committee, and on which he required the assistance of their views and experience, had sometime previously been printed and circulated to the members for consideration. Only had the members of the Committee thus formed their opinions on most of the points referred to them, but they actually arrived at Madras before the orders of Government could be communicated to them.

4 Under these circumstances the Committee felt assured of the approval of Government to their not separating without formally recording their opinion on the proposals regarding accounts and audit which had been previously circulated and considered; the more especially as the Controller pointed out that without some such expression of opinion with regard to abstract principles he felt a disinclination to proceed with details of a system of Accounts, even the broad outlines of which he had no guarantee would be acceptable to the Executive Officers of the department, and further that the concurrence of opinion between the Controller and the Executive Members of the Committee with regard to the proposals brought forward appeared to be so complete that a report submitted by the Committee would differ but little from a report independent

submitted by himself, and would therefore be in effect a practical compliance on his part with the orders of Government.

5. After a very careful consideration of all the orders of Government, the Committee came to the conclusion that they would best meet the spirit of those orders by dealing finally with those chapters of the Public Works Code, the revision of which they had already virtually completed, leaving the remaining parts of the Government of India Code to be dealt with by the Under Secretary to Government in the Public Works Department.

6 The above remarks will be sufficient to explain to Government the circumstances under which the present report of the Committee treats only of those portions of the Public Works Code of the Government of India which have reference to Account and Audit

7. Before proceeding to consider in detail the modifications proposed by the Controller in those chapters of the Public Works Code which had been circulated for consideration, the Committee deemed it advisable to come to some agreement as to the broad abstract principles on which the system of Public Works Accounts in this Presidency should, in their opinion, be based.

8. The principles once definitely determined, the Committee believed that by reading each clause of the Public Works Code in the light of those principles, by rejecting all such clauses as were wholly inconsistent with the fundamental position assumed, and by modifying or adding to the remaining clauses according to the necessities of each case, a Code of Accounts might be obtained which, while retaining all the essential features of the Government of India system of accounts, would at least avoid inconsistency, and which, as a logical expression of principles previously enunciated, could be objected to only by those who refused to accept the principles themselves

9. The Committee agreed to the following principles —

ACCOUNT.

I.—That the transfers of value, with which the Public Works Accounts have to deal, and of which those accounts are simply statistical records, resolve themselves into three classes —

Cash transfers, i.e., receipts and payments of cash.

Stock transfers, i.e., receipts and issues of all materials of which a record is kept both in quantity and in value

Book transfers, or simple acknowledgments of debts due and acceptances of credits afforded, by which value is transferred from one head of account to another without affecting either cash or stock.

II —That the process of accounting consists of two distinct operations —

1st —The initial record in some suitable form, of each transfer of value in the order in which it occurs, which record should be made at the time by the person effecting the transfer. In other words, the entry which must be made at the time in the books provided for the purpose by every person in the Public Works Department who receives or pays away cash, who receives or issues stores, or who accepts a book transfer, in order to prevent the transaction from being forgotten or neglected.

2nd —The subsequent classifying, abstracting, and compiling of all these initial entries so as to arrive at the aggregate net result of all the transfers under each head of account

III —That, the first of these operations completed, and the original transactions once properly recorded, the subsequent compilation is a mere mechanical process, which can be undertaken at any time or place, and by an agency quite distinct from the disburser who makes the original entries

IV —That the duties of the Public Works Department, as a whole, will be best carried out by a recognition of the principle of "*Division of Labor*," and, this principle accepted, that the natural distribution of the duties in connection with accounts, and the distribution which interferes least with the professional duties of the Executive Branch is for them to carry out the first alone of these two operations in accounting; and for the second to be left entirely to the Accounts Branch of the Department.

V.—That in accordance with this principle the functions of the Executive Branch as regards accounts should be strictly limited to the initial record, in suitable forms, of all payments and receipts of cash, receipts and issues of stock, and book transfers for which they in their executive capacities as Disbursers, Storekeepers, &c, may be immediately responsible

VI —That the Accounts Branch being furnished with copies of these initial records, should be responsible for compiling the entries therein shown through all the stages necessary for the preparation of the various account statements required for either financial or administrative purposes

VII —That in accordance with the above principle, in all cases in which information is required regarding receipts or expenditure, it is to the Accounts Branch that application should be made

VIII —That the final results, which for administrative or financial purposes may be required to be shown from the accounts,

directly determine the particular heads under which the initial entries are to be abstracted. Given the results required, the heads of account necessarily follow.

From this three corollaries are evident—

(a)—Every reduction in the number of final results required to be shown from the accounts reduces the number of heads, and thus increases the simplicity of the accounts.

(b.)—A system of accounts drawn up under certain heads will show corresponding results, and no others. If other results be required, they can only be obtained by a re-compilation of the original entries under new heads of Account, a consideration which should be borne in mind when calling upon the Accounts Branch to furnish information, as the rules permit of no departure from the heads of account prescribed.

(c.)—That the compilation being arranged with exact reference to the results required, all periodical account statements should be extracts from books expressly maintained *ad hoc*.

IX.—That every entry made in an initial record should truthfully represent a *bonâ fide* transfer between the heads of account indicated and to the value specified, and that *vice versa* no transfer known to have taken place should be omitted from the record. In no case should expenditure incurred on one account be debited even temporarily to another, nor indeed should any entry be made which is not in strict accordance with fact.

X.—That in the case of a transfer from one head of account to several others when the exact apportionment of the value transferred to the several heads cannot be accurately known, a reasonable amount of latitude should be allowed to the Executive Staff in apportioning the value transferred to the several heads concerned. In many cases of expenditure on works, on manufactures, and on freight of materials, it is impossible to divide the expenditure accurately amongst different heads. In such cases it should be recognized that a division by the Executive Officer, according to the best of his judgment, is the only apportionment practicable under the circumstances.

XI.—That for purposes of account, the initial records of the different classes of transfers referred to in Principle I are all equally important, the Committee deprecating the undue relative prominence which in nearly every Accounts Code is given to *Cash* as compared with *Stock* Accounts; the value of stock for which an officer is responsible is, as a matter of fact, in many cases considerably greater than the amount of cash, and the importance of maintaining a complete account

of the transactions involved appears to the Committee to be at least as great in the one case as in the other

XII.—That suitable forms should be provided for recording every step in the operation of compiling, so that every item may be immediately traceable both backwards to the original entries and forwards to the ultimate result, and that as far as possible these forms should be so arranged that all steps in the compilation may be carried forward simultaneously.

XIII.—That all nomenclature, classification, weights, measures, and units used for either professional or accounts purposes be uniform throughout the Department

XIV.—That in all indexes, lists of names, &c &c, an alphabetical classification is generally the simplest possible

AUDIT.

XV.—That in auditing, *ie*, in carrying out a check over the transfers of value shown in the initial accounts of disbursers, four points should principally be attended to —

1stly —For each transfer recorded in the initial accounts, there should exist full authority for effecting the transfer, the authority necessary in the ordinary case of expenditure on works being the sanction to the estimate and the allotment of funds

2ndly —Proof should be forthcoming that no transfer has been omitted from the accounts

3rdly —Vouchers should be furnished to prove that the transfers shown in the accounts are *bonâ fide* transactions

4thly —It should be ascertained as far as practicable that in the transfer from one head of account to another no loss of value has taken place, in other words that the work done or the material purchased is a fair equivalent for the value given in exchange

XVI.—That the natural division of duties between the Executive and Accounts Branches as regards the work of auditing is for the Accounts Branch to carry out all paper checks, leaving to the Executive Branch all such checks as require personal supervision and professional skill

XVII.—That in accordance with the last principle the Accounts Branch should be responsible for the first check, *ie*, for bringing to notice all cases in which expenditure takes place without an estimate sanctioned and an allotment made by competent authority, and that the Controller should be advised of all estimates sanctioned and allotments made, so as to allow of this check being properly carried out

XVIII.—That the Accounts Branch should be responsible for seeing, as far as it can be seen, that no transfer is omitted

from the accounts; and that for this purpose executive disbursing Officers should furnish to the Controller periodical statements of their cash and stock balances based on actual counting; the officers of the Executive Branch being held responsible for occasionally checking, also by actual counting, the cash and store balances of their subordinates.

XIX.—That the third check in auditing should also be carried out by the Accounts Branch, every disburser being required to submit with his accounts to the Controller vouchers for all his expenditure, excepting petty bazaar purchases and payments for labor, and that with regard to the latter item of expenditure, the Officers of the Executive Branch should be held responsible for seeing by occasional inspection that proper Muster-rolls are filed in support of all payments for labor shown in the accounts of their subordinates.

XX.—That the responsibility of the Accounts Branch as regards the last check exercised in audit should be limited to pointing out to the Directing Officers of the Executive Branch all rates or prices that appear in any way abnormal, and that the Executive Branch should be wholly responsible for seeing that *all* rates and prices are fair and reasonable in relation to the description of work done or of materials purchased.

XXI.—That in all cases in which it is necessary to check the rates for different items of work, the Accounts Branch should be furnished with a Progress Report showing the amount of work executed to date.

XXII.—That, audit being of the nature of an insurance against fraud and other financial irregularities, the cost of auditing should bear some proportion to the risk involved; in other words, that the check exercised over the expenditure incurred by the Disbursing Officers of the Department should be carried out only to a *reasonable* extent, with due reference to the amount of the expenditure and the position of the officer who incurred it.

10 Having agreed upon these principles, the Committee proceeded to discuss the most convenient and economical course to be adopted in practice where those principles could be carried out in more ways than one.

11. The principal point for consideration under this head had reference to the compilation of accounts. Granted that all compilation should be carried out by a separate Accounts Branch, the question still remained open whether this compilation would best be carried out;

1stly —By an Accountant attached to the Division* or Range, or

2ndly —By an Accountant attached to the District, or

3rdly —By Accountants in the Controller's Office, the initial accounts being sent by the Executive Officer directly to the Controller at Madras and there compiled

12. In discussing this question it was necessary to bear carefully in mind the great differences both in external circumstance and internal organization which distinguish the Public Works Department in this Presidency from that in the Provinces directly under the administration of the Government of India

13 In the Madras Presidency the executive charge is comparatively small, requiring a proportionately small office establishment at the head-quarters of each Division. A considerable number of these executive charges are held by Sub-Engineers or Supervisors, a few even by Overseers. Under the existing organization therefore, if accounts are compiled in the Divisional Office they must be compiled by comparatively ill-paid and inefficient Accountants, supervised in many cases by Officers who know little or nothing of accounts

14 On the other hand, the works in this Presidency, consisting chiefly of agricultural repairs, although individually small, are exceedingly numerous. The Accountants of each division have to deal with expenditure not only from Imperial Ordinary, Imperial Extraordinary, Provincial, and Local Funds, but with expenditure from about a dozen Special Funds, for all of which the accounts have to be kept separately. Although the aggregate expenditure shown in the initial accounts of each division may be comparatively small, the large number of separate heads of account necessitated by the numerous works and funds renders the compilation of the accounts of this expenditure exceedingly intricate and harassing

15 For these reasons the Committee are of opinion that the compilation of accounts by Divisions cannot be carried out in a satisfactory manner unless Government are prepared to adopt the scale of establishment contemplated in the Public Works Code, and to incur the large expenditure which would be entailed by appointing to Divisions really efficient 3rd or 4th grade Accountants on salaries ranging from Rupees 80 to Rupees 240 per mensem; an expenditure which, in the present state of the Department, the Committee are unable to recommend

16 Nearly equal difficulties present themselves in the way of an efficient compilation of the initial accounts by an Accountant attached to each District, to whom copies of all the initial accounts would have to be submitted from the Divisional Offices

* Throughout this Report the executive charge or range is called a 'Division,' in accordance with the nomenclature of the Public Works Code, the officer in charge of a division being termed an Executive Officer

17. The District Engineer, seldom at head-quarters, would be unable to exercise any efficient supervision over the Accountant, and could be of no assistance whatever to him in settling the incidence of doubtful items shown in the Divisional Accounts.

18 Numerous references regarding accounts would necessarily pass between the District and Divisional Offices. If all such references, initiated by the Accountant at head-quarters, have to be sent out to the District Engineer for signature, prior to despatch to the Divisional Office, the Committee foresee greater delay than at present not only in despatching the accounts to the Controller, but also in their final disposal, each reference from the Controller having necessarily to pass in a similar manner through the District Office.

19 On the other hand, the Committee cannot overlook a probably fertile source of friction and misunderstanding if references from the District to the Divisional Offices are addressed directly by the Accountant to the Executive Officer.

20. On the whole, the Committee believe that if the agency for compilation be removed from the Divisional Office it should be placed in the office of the Controller, where alone it can be properly supervised.

21. After a careful consideration of the comparative merits of the three systems under discussion, the Committee are unanimously of opinion that in this Presidency the system of compiling the initial accounts in the office of the Controller possesses advantages which outweigh all the arguments that can be brought against it.

22. The system is direct and simple. It retains the advantages of immediate communication between the Controller and the Disbursing Officers of the Department. It puts an end to all references arising from compilation of accounts being carried on in one place and audit of accounts in another. It reduces to the simplest proportions the questions on which other references can arise. It increases very much the facility and certainty of auditing. It gives greater scope as well for the division of labor, as for the introduction of the many labor-saving devices for which there is so much room in every purely mechanical process; and further as compared to a system of decentralization it reduces the balance of labor which must be provided to meet an occasional press of work.

23. The change of system wherever practicable can be introduced gradually without any change in the existing organization, and can be easily abandoned.

24 The Committee therefore recommend that the compilation of accounts should be carried out in the Controller's office in every case in which owing to the Division being within easy reach of Madras, or for any other cause, the Controller and District Engineer may be of opinion that such an arrangement is feasible.

25. To carry out this arrangement it would be necessary to transfer to the Controller's office, establishment somewhat as follows —

From each—

First-class District Office	one Accountant	at Rs	50
Second-class	"	at	" 45
Third-class	"	at	" 40
First-class Divisional Office	"	at	" 30
Second-class	"	at	" 25
Third-class	"	Nil	
Special	"	one Accountant	at " 30

The Committee cannot recommend any weakening of the third-class Divisional establishments, and even as regards the second-class Divisional establishments the Committee believe that the reduction above proposed might interfere with their efficiency.

26 But the Committee are convinced that along with the duty of compiling the account it will be practicable to transfer to the Controller, from each District, an establishment aggregating from Rupees 100 to Rupees 120 per mensem without sacrifice of efficiency, and this they consider will be sufficient for the purpose.

27. With regard to Principle XIII, the Committee are of opinion that the unit of length to be adopted generally throughout the department should be the English foot* with decimal multiples and sub-divisions, (5,000 feet being for brevity termed a mile,) the English foot being the unit that the Irrigation Department of Northern India have adopted for years past with the happiest results. That, in a similar way, the square foot and the cubic foot be the units for area and capacity respectively.

28 The Committee consider that the nomenclature and units for the different descriptions of work should conform to the schedules attached to the Provincial Book† of specifications.

* The Committee would have preferred the introduction at once of the French metrical system, but the adoption of the metrical system by English people without considerable amount of opposition they considered hopeless in the present state of general education.

† This has been prepared by Major Hasted, who has left the MSS with the Controller to edit and forward the drafts to Government for approval.

29. Also that the nomenclature and units for the receipt and issue of tools and plant and stock conform to the Provincial List of Stores.*

30. These general questions settled, the Committee next took into consideration clause by clause the chapters of the Public Works Code with regard to which the Controller had circulated proposals. These chapters are enumerated below. They appear to be the only parts of the Public Works Code that treat of the duties of the Accounts Branch of the Department:—

Chapter II.—*Rules for Candidates for Appointment and Promotion*

Section iii.—Accountants.

Section v.—Superior Officers of the Accounts Branch.

Chapter III.—*General Rules for Departmental Officers.*

Section vii.—Controllers

Chapter XVI.—*Budget Rules and Annual Reports.*

Section i.—Budget Rules.

„ ii.—Extraordinary Irrigation Works.

„ iii.—Progress and Administration Reports.

Chapter XVII.—*Cash and Stores.*

Section i.—Cash.

„ ii.—Stores.

Chapter XVIII.—*Transfers*

Chapter XIX.—*Accounts of Executive Engineers and their Subordinates.*

Section i.—Original Accounts of Disbursers.—

a Sub-Divisional Officers.

b. Cashiers

c. Storekeepers.

d. Contract and Purchase Accounts

Section ii.—Accounts compiled in Executive Engineer's Office.

Chapter XX.—*Duties of Controller's Office.*

Section 1.—Budget Credits and Appropriations

„ ii.—Audit and Booking of Executive Engineer's Accounts.

„ iii.—Accounts of Civil Officers.

„ v.—Accounts of Public Works Revenue.

„ vi.—Monthly and Annual Returns and Accounts.

31. In addition to this, the Controller had called attention to Chapter XII., Section i, paragraph 35, and had suggested certain forms in which sanctioned estimates should be communicated to his office.

32. From a consideration of these chapters as a whole, the Committee are of opinion that the Public Works Code, with a few exceptions hereinafter discussed, recognizes generally in the system of accounts prescribed the abstract principles put forward by the Committee.

33. It prescribes a system of compilation by Divisions on the assumption that the Divisional Accountants will be efficient men of either the 3rd or 4th grade, drawing salaries ranging from Rupees 80 to Rupees 240 per mensem, and the financial difficulties that present themselves in Madras in meeting this essential requirement of the Government of India system of Public Works Accounts, together with the alternative system of a compilation in the Controller's Office proposed with the object of meeting this difficulty, have already been sufficiently commented upon by the Committee

34 Subject to such alterations as may be necessary to obviate the difficulty of providing efficient Accountants in so large a number of Divisional Offices, and subject also to the few modifications hereinafter proposed by the Committee, there appears to be no obstacle to the introduction of the system of accounts prescribed in the Public Works Code of the Government of India

35 The modifications which the Committee have to recommend are only such as are necessary to meet the few cases in which the Public Works Code appears to have departed from the principles affirmed by the Committee as the basis of their recommendations. They are no more than are necessary to make the Public Works Accounts Code a consistent and logical expression of the abstract principles accepted by the Committee and recognized generally in the Code itself. They are all in the direction of simplicity and completeness; they can be readily understood by the Accountants who will be required to apply them, and can be introduced with little delay

36. The Committee are, however, constrained to remark that the Public Works Code, when viewed simply as a Code of Regulations, apart from the system of accounts which it prescribes, appears to be capable of considerable improvement

37. It seems to them to be rather a compilation, since modified and supplemented, of such pre-existing orders as on the introduction of the Public Works system of accounts were found to be suitable than a finished and consecutive narrative of a system of accounts already in operation. The Committee observe in some places a certain amount of unnecessary repetition and needless elaboration of minutiae, together with a poverty of detail in others which renders it necessary to supplement the Code to an undesirable extent by tradition and uncoded case law. The Committee also notice a want of logical sequence and a general absence of arrangement and co-ordination of parts

38. However useful it may be as a book of reference to people fairly acquainted with accounts, the Committee are of opinion that as a manual of instruction to unprofessional Accountants, the utility of the Public Works Code might be considerably increased by a more methodical arrangement of the matter which it contains.

39. In two respects the Public Works Code appears to the Committee to be remarkably deficient. In the chapter containing general rules for the Departmental Officers, there is no section prescribing the duties of the Accountants. Neither is there anything in the shape of an introductory chapter, giving a brief sketch of the financial system of the Department as a whole, explaining generally the nature and object of account and audit, pointing out the abstract principles on which the system is based, rigorously defining the technical terms employed, and finally exhibiting in one statement the classification of receipts and expenditure which Government have adopted for the Accounts of the Empire.

40. Something of this sort, the Committee believe, is required to enable the officers of the Department to grasp the meaning and object of the numerous disconnected and apparently arbitrary instructions of which the Code at present consists.

In the absence of such an introductory Chapter, the Committee are afraid that many clauses in the Public Works Code will either not be understood by the less-educated Subordinates of the Department, or will be understood as entailing on them a certain amount of work of no apparent necessity; while with regard to the utility of definitions, the Committee are convinced that a great part of the confusion, which in the minds of even the more educated members of the Department now appears to surround all subjects connected with accounts, is due to the technical terms not having as yet been restricted to single and definite meanings.

41. The Committee now proceed to indicate in detail the principal modifications in the Public Works Code which they have to propose. The actual verbal alterations necessary to give effect to these modifications will be found in the Appendices to this report.

CHAPTER II—RULES FOR CANDIDATES FOR APPOINTMENTS AND PROMOTIONS

Section III—Accountants.

42. The provisions of this Chapter appear to the Committee to be generally applicable to Madras, subject to the following remarks—

Para. 1.—The scale of salaries for the Accountants as laid down in the Public Works Code is much in excess of that obtaining in Madras. The 4th or lowest grade Accountant contemplated by the Public Works Code draws a salary of Rupees 80, rising by annual increments to Rupees 150.

43. The 143 Accountants now employed in this Presidency in the Divisional offices and in the office of the Controller, if graded according to the Government of India scale, would appear as follows—

1st Grade	..	..	..	None
2nd "	..	.	.	2
3rd "	.	...	.	None
4th "	..	...		29
Total Graded Accountants ...				31
Accountants under 80 } and over 40 Rupees }				82
Accountants under 40 Rupees .				30
Total Ungraded ..				112
Total ...				143

44. Considering only the thirty-one graded Accountants, the number in each grade, if fixed according to the Public Works Code, Chapter I, Section II, paragraph 61c, would compare as follows, with the present Madras Establishment—

	As fixed by the Code		Present Establishment
1st Grade	..	2	None
2nd "	..	2	2
3rd "	...	8	None }
4th "	...	19	29

a comparison which again shows the weakness of the Accounts Establishment in Madras as compared with that contemplated in the Public Works Code.

45. Although the scale of salaries for Accountants, as laid down in Chapter I, 1, 12, of the Public Works Code, is applicable only to a small proportion of the Accountants in Madras, the principles on which the scale is drawn out, *i.e.*, that of having the whole establishment divided into grades with a fixed maximum and minimum salary for each grade, within which the salary rises by small annual increments, might, the Committee think, be introduced into this Presidency with the best results.

46. The Committee are so impressed with the advantages attendant on a scale of salaries rising by annual increments, under which it becomes possible to acknowledge length of approved service in cases where an employé is obviously unfitted for a higher and more responsible appointment, that they recommend the formation in this Presidency of a 5th Grade, with a salary of Rupees 40, rising to Rupees 75 by annual increments of Rupees 2½.

47. *Para. 2*—With regard to the qualifications required in candidates for appointment as Accountants, it is a point for Government to decide, whether the candidates should be further required to pass the General Test Examination before appointment. The examination laid down in the Public Works Code appears to the Committee to meet all practical requirements.

CHAPTER II.—RULES FOR CANDIDATES FOR APPOINTMENT AND PROMOTION.

Section v.—Superior Officers of Accounts Branch.

48. The Government of India having, by Resolution No. 1,565-S3 E. G., dated 10th September 1874, expressly reserved to itself the right of making all first appointments to the superior grades of the Accounts Branch, no remarks from the Committee with regard to this section appear to be necessary.—*Vide Appendix B.*

PUBLIC WORKS CODE

CHAPTER III —GENERAL RULES FOR DEPARTMENTAL OFFICERS.

Section vii —Controllers.

49. To this section laying down the duties of the Controller, the Committee would gladly see added the following two clauses, the first being Railway Standing Order, No 16 of 1874 in extenso, and the second an extract from a Resolution by the Government of India in the Public Works Department, No. 1,814, under date the 7th November 1874.

“Controllers and Deputy Controllers in independent charges should be guided by the spirit as well as by the letter of the rules and orders in force, or that may from time to time be issued. Whenever the Controller (or Deputy Controller) exercises the discretion provided for in this ruling, he should, after communicating freely with the Chief Engineer, report his action to the Accountant-General, Public Works Department, suggesting at the same time such verbal alterations as may appear necessary to render the rules more perfect.”

“It is conducive to the interests of the public service, if information is freely exchanged between the Executive and the Accounts Branches of the Department, for such intercommunication need in no way affect the personal responsibility of Officers for the conduct of their respective duties or change the existing system of Control”

50. With regard to the section generally, the Committee do not feel themselves called upon to make any other remark than that up to the present time there would appear to have been no orders whatever in the Madras Public Works Code which prescribe the duties either of the Controller or of his office. On the relations between the Controller on the one hand, and the Government and the Chief Engineer on the other, the Controller submits an independent note,

CHAPTER XVI.—BUDGET RULES AND ANNUAL REPORTS.

51. The Committee were here met by the obvious difficulty that this Chapter of the Code, as it stands, does not prescribe the existing practice even of those Provinces in which the Public Works Code of the Government of India is in force. So far as the Committee are aware, this Chapter has never been thoroughly revised since the powers and responsibilities of the

Local Governments were enlarged by the establishment of the Provincial Funds in the year 1870, although nearly every clause in it would appear to have been modified by various Circulars and Resolutions of the Government of India subsequently issued

52. The practice obtaining in Madras with regard to the subjects treated in this Chapter is, however, the Committee believe, much the same as that in other Provinces, with the single exception of the system here in force for appropriating funds, and in this respect, as the Committee have occasion to remark further on, it is the system in Madras that should be modified to bring it in accordance with the Public Works Code.

53 The provisions of this Chapter, therefore, appear to the Committee as applicable to this Presidency as to any other, and the Chapter may be accepted, subject to the general revision of the Public Works Code now being undertaken by the Government of India

54 As regards the system obtaining in Madras, under which appropriations are made by District Engineers for each work *monthly*, the Committee remark that these appropriations are, and practically must be, based on the expenditure as exhibited in the Progress Reports of the month. Such a system answers neither of the two ends aimed at in making appropriations. The appropriations being subsequent and not prior to the expenditure, are of no use to the Controller as a financial check; and the Executive Officer, in ignorance of the sum at his disposal for expenditure during the year, is unable to make satisfactory arrangements for the prosecution of his works

55 The Committee recommend that the system of appropriating funds, as laid down in the Public Works Code, be adopted in Madras, and that on the sanction of each estimate a sum be allotted at once for the expenditure which is estimated will be incurred during the official year; such appropriations being revised from time to time with a view to the transfer of sums, which cannot be utilized

56 On this subject the Committee deem it pertinent to remark that the greater success that has lately been attained in working up to the grants allowed to this Presidency is due, in their opinion, to the greater attention lately paid to the subject, and not to the change of system in appropriating. Success in working up to the Budget Grant can only be attained by a careful comparison of the expenditure incurred with the budget allotments, and this the Committee remark can be secured without re-copying the Progress Report and calling it an Appropriation Return

57 The Committee recommend that rather than the present fictitious system should continue, all pretence of appropriating be abandoned

58 Both in the District and Control offices a considerable amount of labor is at present expended in recording so-called appropriations which often unblushingly agree even to the

last pie with the expenditure of the month, and in the Controller's Office much further time is wasted in comparing figures which represent expenditure with other figures which are supposed to represent appropriations, but which at the very best are nothing more than the expenditure converted into even rupees. The Committee further recommend that the appropriation returns submitted by District Engineers to the Controller should include only such appropriations as are made by District Engineers from the funds placed at their disposal. It seems unnecessary to swell the District returns by entering the appropriations made by Government, the Board of Revenue and other authorities who advise the Controller direct of the appropriation they make.

CHAPTER XVII.—CASH AND STORES.

59. The modifications in this Chapter which the Committee have to recommend are chiefly verbal and involve no principle. They will be found in detail in Appendices E. and F.

Section i.—Cash.

60. *Para. 18*—The Committee are doubtful as to the necessity of retaining this paragraph, permitting an Executive Officer to empower any of his Sub-divisional Officers to draw cheques against his own Treasury Drawing Account up to a certain specified limit. The easier and simpler course would appear to be for the Executive Officer to draw in favor of his subordinate cheques payable to order, and make them over to him. For the sake of uniformity, however, the Committee have allowed the paragraph to stand.

61. The only other point in this section that requires the attention of Government is contained in paragraph 19. Here the Public Works Code prescribes that cheques drawn on the Huzur Treasury may be made payable at District Sub-Treasuries. This system is not known in this Presidency, but in certain cases it might be convenient and should, the Committee think, be introduced.

Section ii.—Stores.

62. *Para. 1*—The stock list given in part I. of the forms belonging to the Public Works Code is incomplete. It contains only those articles most commonly in use, whereas the chief object of a stock list is to indicate the proper classification and nomenclature of articles which are so seldom met with that their classification is doubtful. To make the list thoroughly complete, the Committee have not only added articles omitted under the present sub-heads, but have added five new sub-heads.

63. The proposed alterations in paragraph 18 are based upon the system at present in force for landing and surveying English Stores.

CHAPTER XVIII.—TRANSFERS.

64. The Committee have no material alterations to propose in this Chapter. The verbal alterations required are shown in

CHAPTER XIX.—ACCOUNTS OF EXECUTIVE ENGINEERS AND THEIR SUBORDINATES

Section i.—Original Accounts of Disbursers

65. Referring to Principle I, the Committee observe that the forms provided in the Public Works Code for the initial record of *cash* transfers are the two forms of Cash-book, Nos. 3 and 4. These the Committee think cannot well be improved upon.

66. As regards *stock* transfers, the initial record prescribed in the Public Works Code, *i.e.*, Form No. 12, does not appear to the Committee to be simple or complete; for where the articles issued are very numerous, this form is hardly applicable, and where the transactions are few, the form appears unnecessarily complicated. Before submission to the Divisional office for incorporation in the Divisional accounts, it would appear to be necessary for the disburser to abstract the initial entries, first in the form itself, and secondly in two other forms Nos. 8 and 9—a proceeding contrary to Principle V., that no compilation whatever is to be thrown on the Executive Branch.

67. In accordance with Principle XI, the Committee can see no reason for treating *stock* transfers in any way differently to *cash* transfers, and they consequently propose for the initial record of stock transfers a form very similar to that of the Cash-book, the original, as shown in Appendix H, having columns for recording quantities only, and the copy for submission to the Divisional Office having extra columns for the entry of rates and values.

68. For the record of *book* transfers the Public Works Code makes no provision. Transfers of materials from one work to another, credits to the Military Department for Sapper labor, and to the Forest Department for supplies of timber, are specimens of such transactions which, though comparatively few in number, appear to the Committee to require a proper form of initial record as much as any other class of transfer. At present whether such transactions are or are not included in the month's accounts would appear to depend almost entirely on the memory of the Accountant, and the frequent occasions on which such transfers are forgotten and omitted from the accounts prove to the Committee the necessity of properly recording them. This it is proposed to do in the form shown in Appendix H.

69. Thus, for the initial record of the three classes of transfers of value enumerated in Principle I, the Committee propose three separate books, *viz.* —

The Cash-book, Public Works Forms Nos. 3 and 4

The Stock Waste-book, a modification of Public Works Form No. 12

The Journal of Book Transactions, a proposed new form

70. These three books are the sole *accounts* which the Committee recommend should be kept by disbursers, taken together, they form a complete initial record of all their financial transactions.

71. In accordance with Principle XVIII, the Committee accept, as forms of Balance Statements, Public Works Forms Nos 1 and 2 for Cash Balance Statements, which can hardly be simplified, and so much of Public Works Form No 13 as shows the balance of stock actually counted.

72 In accordance with Principle XIX, the Committee adopt as appropriate forms of Vouchers, Public Works Forms No 14 Contract Certificate, No 15 Contractors' Bill, No 16 Contractors' Receipts, and No 18 Bill for Purchases, remarking at the same time that by trifling modifications in one or two of these forms they hope to be able to reduce their number. The Public Works Code prescribes no form of Muster-roll, this the Committee think advisable to add to the list of forms

73 The Committee further accept Public Works Form No 7 Requisition for petty works, as a useful form for all works which can be sanctioned by Local Authorities without the preparation of a regular estimate. The form is accepted as combining in a convenient shape the requisition, the sanction, the estimate and the completion certificate, but not as forming any link in the accounts. In this view the expenditure on the work will be entered in the aggregate, without details

74 The Committee further desire to retain the Daily Report of Materials, 2nd half of Public Works Form No 5, to be printed without a duplicate in the form of a Note-book in which the Sub-divisional Officer may record the daily receipts and issues of materials at the site of all works requiring to be kept by sub-heads, *i.e.*, of all works costing over Rupees 10,000.

75 The Committee are strongly opposed to the retention of the Day or Station-book, Public Works Form No 6, as being a compilation which in Madras must practically fall upon the Subordinates of the Executive Branch, and which in this Presidency is actually prescribed as part of their duties. All the Members of the Committee were thoroughly agreed as to the needlessly complicated manner in which the accounts of each separate work are dealt with in this Form

76 The greater part of the Station-book, consisting of an abstract of the Muster-rolls, is, the Committee consider, absolutely useless, as payments to work-people must be made on the Muster-rolls themselves, and the form of Muster-roll proposed readily admits of keeping on the form itself a record of unpaid wages

77 The abstract of such of the entries in the Disburser's accounts as relate to the work is certainly a compilation which must be made somewhere, but this compilation, the Committee believe, could hardly be carried out in a more inconvenient way than by abstracting into a large number of separate sheets of paper, each difficult to find, awkward to handle, and liable to be mislaid. It is further most inconvenient to have the whole account of the work broken up into disconnected monthly parts.

78. As carried in Madras, the Station-book compiled by the Subordinate forms so doubtful a link in the accounts of the Divisional office that it is frequently more convenient for the Accountant to abstract *de novo* all the entries in the Sub-divisional accounts and to keep up regular books for doing so

79 The Committee propose, as will hereafter be seen, that the abstracts now shown in separate Day-books shall be brought together in an Abstract-book with a page for each work and proper columns for each class of transfer, so as to combine in one the essential portion of the Day-book and the Register of Works

80 The Daily Report of labor. Public Works Form No 5, is not properly an accounts form; it is used only in the preparation of that portion of the Day-book which the Committee propose to omit as a non-essential process in compilation. But for purely executive purposes, to enable an Executive Officer to judge of the amount of labor employed by the Sub-divisional Officers on his several works, the Committee think that the Daily Report of labor may usefully be retained

81 P. W. Forms Nos. 9 and 10 have already been commented upon; they will not be required with the form of Stock Waste-book proposed by the Committee.

82. Public Works Form No 11, Monthly Return of Receipts and Issues of Stock, and Form No 17, Account of Petty Contracts, are forms which as involving compilation the Committee do not consider should be retained

83 Form No. 19 might also be omitted, as the details of the materials purchased can be entered more simply in the Cash-book itself than in a separate statement

84 Form No. 20, however suitable for a Province in which there are purely Road Divisions, is not, in the opinion of the Executive Officers of the Committee, required in this Presidency

85 In conclusion, it will be understood that the accounts and returns which the Committee are of opinion should be maintained by Disbursing Officers are the following —

For Account purposes

Cash-book	.	Public Works Form Nos 3 and 4
Stock Waste-book		Modification of Form 12.
Journal of book transactions	..	New form

For Audit purposes

Balance returns—

Cash balance returns	Form Nos 1 and 2
Stock do	Part of Form No 13

Vouchers—

Contractor's Certificate	.	Form No 14
Do Bills ...	.	" " 15
Do Receipts ...	.	" " 16
Bill for purchases	..	" " 18
Muster-roll	..	New Form

Rates—

Daily account of materials at site . 2nd half of Form No 5

For Administration purposes.

Requisition for petty works Form No 7

Daily report of labor 1st half of Form No 5

and this recommendation, the Committee wish to point out as clearly as possible, *is absolutely independent of the further question regarding the place of compilation*

86. Whether the compilation be carried out in Divisions or in the Controller's office, these and these only are the Forms which the Committee recommend should be used by Disbursers

CHAPTER XIX — ACCOUNTS OF EXECUTIVE ENGINEERS AND THEIR SUBORDINATES

Section ii — Accounts compiled in Executive Engineer's Office

87. This Section relates to the compilation in the Divisional office of the original accounts of Disbursers—a compilation which the Committee have already recommended should be carried out as far as possible in the office of the Controller

88 But whilst the Committee look upon the system of compilation in a Central Office as, on the whole, the best, and consider it their duty to recommend it to Government for eventual adoption, they are compelled to point out that before any attempt can be made to introduce this system, it will be necessary to provide the Controller with suitable accommodation for the largely increased establishment which will be transferred to him, that some little time will be necessary for the Controller to devise and print the forms necessary for carrying out this compilation and to prepare instructions for the use of these forms; and further, that when these preliminaries are completed, the system recommended by the Committee can only be gradually introduced

89 The Committee thus foresee that some delay must inevitably precede the complete introduction of the system of compiling accounts in the Controller's office they recognize the present unsatisfactory condition of the accounts in the Divisional Offices they accept the assurance of the Controller that until some steps are taken towards improving the form and matter of the accounts submitted to him he is unable to make such arrangements in his own office as will enable him to carry out an effectual audit of the accounts, and to prepare from them punctually and satisfactorily such further accounts as are required by higher authority they therefore resolve to carry out the revision of this Chapter (dealing with the compilation of accounts by Divisions), either for the guidance of Divisional Accountants until such time as the compilation of accounts can be transferred to the Controller's office, or for general adoption, should the Government decide that the present system of compiling accounts by Divisions is to continue

90 The compilation of accounts, wherever carried out, will be conducted on the same general principles, and it will therefore be understood that the provisions of this revised Chapter, although primarily intended for the compilation of accounts by Divisions, will apply, so far as applicable, to the compilation of the accounts in the Controller's office.

91. It will be understood that if the accounts are compiled in the Controller's office, Progress Reports will be furnished by the Controller to the District Engineers, who will furnish Executive Officers and Local Fund Boards with extracts relating to the works with which they are concerned

The Controller will also furnish the Chief Engineer with such Progress Reports as he may require

92 The modifications proposed by the Committee in this Section are unimportant A modification of form in the two Abstract books, Public Works Forms Nos 21 and 23, is recommended, the two being combined in one form with a third column added for book transfers. Provision is at the same time made for readily tracing the items from the Abstract-book back to the initial accounts

93 A modification in the form of Register of Works has already been noticed as necessitated by the abandonment of the Day-book. The Register of Works in its proposed form admits of being posted daily, thus showing the financial position of the work to the latest date It also provides the means of tracing items back to the initial accounts

94 The preparation of the Schedule of Receipts and Expenditure, Public Works Form No. 26, has here been made a distinct and recognized step in the process of compilation, the course prescribed in the Public Works Code of picking out from various forms and accounts the entries for so important a return appearing to the Committee to be far from satisfactory.

95 In the Account Current, the receipts and expenditure in all three classes of transfers are brought together, as a more convenient step to the preparation of the Monthly Provincial Accounts

96. The accounting for stock under sub-heads of classification is abandoned, it being more simple to keep the account of all stores in a single stock ledger as is done in all railway accounts

97 Paras 81 to 84 are omitted, as the Executive Officers on the Committee did not consider them applicable to this Presidency

98 The only other modification proposed, with the exception of a few unimportant ones suggested with a view to doing away with everything fictitious and untrue in the accounts, is the discontinuance of the present system of making advances to Civil Officers for specific works The Committee recommend that a Civil Officer carrying out Public Works, should receive advances on general account to avoid the unnecessary labor

which results from having to keep separate balances for each work

CHAPTER XX —DUTIES OF CONTROLLER'S OFFICE

99 The Committee, recognizing the fact that the Controller is alone responsible for the conduct of the duties of his own office, abstain from making any remarks with regard to this Chapter.

100 The proposals of the Controller with regard to the manner in which advices of sanctioned estimates are to be furnished to him are approved by the Committee and recommended to Government for adoption *Vide Appendix L*

101 As regards the actual preparation of a complete Code of Accounts for this Presidency, the Committee are unable to offer definite suggestions, in ignorance of the exact weight which the Government of Madras may attach to the attainment of complete uniformity throughout India in the financial system of the Public Works Department.

102 The Committee fully recognize the importance of such uniformity, and would be prepared to recommend that considerable sacrifices be made for the attainment of so desirable an end. But this uniformity of practice to be of any real advantage must be permanent, a condition which can only be secured so long as no orders modifying the Code adopted for the whole of India are issued by Local Governments without reference to the Government of India.

103 Should the Madras Government attach to the attainment of uniformity sufficient importance to decide on complying with this necessary condition, the Committee would recommend that such of their suggestions as receive the approval of Government be forwarded to the Government of India for consideration in the revision of the Public Works Code

104 But should the Government of Madras desire to retain their present liberty of action in introducing modifications of detail according to local requirements, the Committee would recommend that the Public Works Code for all India be limited as to detail to those subjects with which the Government of India are immediately concerned, and on all other subjects to the enunciation of principles, within which the Local Governments should have the power of prescribing details.

105 In this view, the rules relating to the appointment of the Superior Officers of the Accounts Branch, to the duties of Controllers, to Budget Rules and Annual Reports, to the duties of

the Controller's Office together with such principles and classification as are required to be recognized generally throughout India, would find a place in the Indian Public Works Code, while such rules as relate to the appointment and duties of Accountants, to Cash and Stores, to Transfers, to the Initial Accounts of Disbursers, and to the compilation of these accounts for incorporation in the accounts of the empire, would be included in the Madras Public Works Code

106 But whatever decision may be arrived at, the Committee would earnestly deprecate any further delay than is absolutely necessary, the state of affairs as well in the present Range Offices as in the Office of the Controller is so unsatisfactory that the Committee think no time should be lost in passing such orders as will relieve the Executive Branch to some extent of the clerical labor in which so large a portion of their time is at present engaged, and give the Controller an opportunity of placing the Public Works Accounts of this Province in a thoroughly healthy condition.

107. The Committee therefore earnestly recommend—

1st—The acceptance by Government of the principles advanced by them as the proper basis on which to construct the system of Public Works Accounts

2nd—The approval, for eventual adoption, of the proposal to compile the accounts in the Central Office

3rd—The acceptance by Government as a Code of Public Works Accounts of the Chapters of the Public Works Code enumerated in paragraph 30 with the modifications proposed in the Appendices to this Report, together with an introductory Chapter and a Section prescribing the duties of the Accountants, as proposed by the Committee in paragraph 39. These addenda to be written by the Controller in communication with the other members of the Committee

108 The Committee recommend that the whole be printed as a Code of Accounts for this Presidency and furnished to all Officers of the Engineer Establishment and to the Superior Officers of the Accounts Branch at cost price, to the Upper Subordinate Establishment, to the Accountants, and to all Divisional and District Offices gratis. The Committee further recommend that the Chapter relating to the initial accounts of Disbursers be bound up as a separate small volume to be furnished gratis to each Lower Subordinate.

To this recommendation the Committee wish to add that on the adoption of this Code all previous orders regarding accounts be considered as cancelled, and that all subsequent orders passed by Government on the same subject should be communicated to the Staff through the Controller in the form of Standing Orders

109 The Committee recommend that the proposed introduction of the Public Works System of Accounts, as well as the subsequent introduction of the system of compilation in the Controller's Office, be carried out gradually, and they think that the former may be to a great extent facilitated by deputing Accountants from the Controller's Office to teach the use of the new forms, and to see that the accounts for the first month are despatched to the Controller's office in a complete manner. This, however, will be necessary, the Committee believe, in but few cases, the modifications introduced being of so simple a character.

The system of Public Works Accounts once introduced, the further change of withdrawing the Divisional Accountants and placing them in the Controller's office, being simply a transfer of the Accountant establishment, will probably be carried out district by district without the majority of the Officers of the Executive Branch being aware of any change having taken place.

110 Until the whole compilation is carried on in the Controller's office, the Committee have no doubt that the Controller, by placing the best Accountants at his disposal in those Divisional offices where the present system of compilation is retained, will provide as far as lies in his power for the compilation being there carried out in the efficient manner contemplated by the Public Works Code.

111 In conclusion, the Committee beg to point out that their proposals in themselves do not involve increased expenditure.

L CONWAY-GORDON,
Controller of Accounts

J O HASTED,* Major, R E,
District Engineer, Kistna.

R. SMITH,
District Engineer, Nellore

JOHN PENNYCUICK, Captain, R E,
District Engineer, North Arcot.

G. D WYBROW,
Ex Engr, Trichinopoly Division.

23rd October 1875.

* Major Hasted had left Madras before a fair copy of the Report could be got out. He however read over and approved of the rough draft before leaving.

Interpersonal writing - indeed then need
be very little writing of any kind - as the Public Works Department
the accounts of the P.W. of India
and the Revenue
I hope that all Dep. Revenue and all other
will aid in meeting with success
the wishes of the Govt of India
11/11 1875

The Controller of P. Works (No. 129 W d/s Kistna/75)

to the Govt. of India
the accounts of the P.W. of India
and the Revenue
I hope that all Dep. Revenue and all other
will aid in meeting with success
the wishes of the Govt of India
11/11 1875

I do not see how
it can be done
without the aid of
the Govt. of India
and the Revenue
I hope that all Dep. Revenue and all other
will aid in meeting with success
the wishes of the Govt of India
11/11 1875

His Excellency the Governor
in Council has no objection to
sanction the immediate intro-
duction of the proposals made
in para 100 of the Controller's
report and Appendix I in
respect to the manner in which
advices of estimates are to be
communicated to the Controller,
but paras 3, 8, 9 and 10 of Ap-
pendix I treat of subjects of
a different character, requiring
mature deliberation before
decisions on the several points
involved can be made to.
The remaining paras of Ap-
pendix I may however be
carried

... ..

Mr. W. in the Committee
 1. Motion of reference
 2. State not willing to pay any
 inter-departmental
 13-11-25
 9-11-25
 13-11-25

1. North American continent
 2. residence of the people
 3. the climate of the country

[illegible]

Designs (with Ex. Arch.
Ex. Engr. Wynne
Contracted
China for Engr.)

Cr Wks Form No 21

No. 129 W

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS

To The Secretary to Government
Public Works Department.

FORT SAINT GEORGE, 5. November 1873

With reference to my letter No. 1874,
dated 28th October 1875 forwarding
two copies of the report of the
Committee appointed to consider
the modifications necessary in
the Public Works Code of the
Government of India to adapt
it to this Presidency, I have the
honour to request if it is likely
that delay will take place in
passing orders on the whole
of the matters touched upon in
the report that para 100 together
with appendix L may be se-
parately dealt with.

2. This Appendix L has re-
ferences merely to the manner
in which advice of Estimates
are to be communicated to

the Controller, a matter entirely outside the general question of the system of account.

3. ^{as soon as possible} These I, to receive, as soon as possible, the views of the Government on this single point, it would enable me to get ready the District Estimate registers and to have the system of recording sanctioned estimates fairly started before any change is made in the system of account. It is, I need hardly say very important to carry through these reforms gradually, to prevent harassing the staff by a number of changes being introduced at once.

I have the honor to be

Yours

Your most obedient servant

Horway Gordon

Controller of the Accounts

Committee's Report with enclosure

W. 1875 Depts
trans No 7139.

The Controller
P. & Accounts

To

The Secy to Govt
P. & Department

Dated 5th Nov/75
Recd 1st Nov/75

No 1290

G. O. No 3290 - 16. 11. 75

Requesting that peruse 100 of
the report of the Committee
together with Appendix I
may be separately dealt
with, so as to cause no de-
lay in passing orders on the
whole matters touched
upon in the report.

No 408/2

Recd 13-11-75
Cir 9-11-75 R 13-11-75

No 3290 16 Nov/75

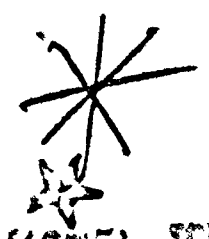
H. I. The Govt. accept
the proposals of the Com-
mittee for modifying
those portions of the
Pub. Ac. Code of the
Govt. of India relating
to accounts, set forth
in Appendix I of
their Report now un-
der consideration.

The Controller will fix
the date from which
the Registers shall
commence working,
& report it for infor-
mation.

W. S. Secy to Comr
17-11-75

W. S.
13. 11. 75

7139



Gobt. of 1875 Madras.

PUBLIC WORKS.

To *Genl. Plw Acc't*

Date

Inst

Ref

Encl

G. O. 16 Nov 1875. No 3290

Nos. 408 - 409

For [unclear] 17/11/75

Public Works Code approves
of the proposals of the Committee
for modifying portions of the
Public Works Code of the Govt
of India in respect to the
manner in which advice for
Estimates are to be communi-
cated to the Controller -

213-11-75
7-11-75 R 13-11-75