

- (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.	1025	(W)	Press
~~B.P. No.~~			~~Mis.~~
Dated	24-4-		1876

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
24th April 1876.*

Read the following letters :—

No. 333. From Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts and Secretary to the Committee, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 28th October 1875, No. 118 W.

WITH reference to G.O., No. 1,769, dated 24th June, and subsequent correspondence on the same subject, I have the honor to forward, for the information of Government, ten printed copies of the Report of the Committee.

2. The Appendices to this report, as also the Note by the Controller of Public Works Accounts referred to in paragraph 50, will follow in the course of a few days.

No. 333-A. From the same Officer, dated Fort St. George, 5th November 1875, No. 126 W.

IN continuation of my letter, No. 118 W., dated 28th October 1875, I have the honor to forward ten copies of the Appendices to the Report of the Committee.

2. The Note referred to in paragraph 50 of the Report will follow.

No. 333-B. From the same Officer, dated Fort St. George, 19th November 1875, No. 143 W.

IN continuation of this office letter, No. 126 W., dated 5th November 1875, I have the honor to forward you ten copies of the Note referred to.

2. In forwarding this, the last paper connected with the Committee, I wish to place on record the obligations the Committee are under to Lieutenant Christie, the Deputy Controller, on whom devolved a considerable portion of the difficult and troublesome detailed work inseparable from duties such as the Committee were engaged upon. This extra work Lieutenant Christie cheerfully and readily undertook in addition to his own duties, which are by no means light and easy at present.

No. 334. ORDER THEREON, 24th April 1876, No. 1,025.

ESTABLISHMENT, No. 26.

ORDERED to be recorded with reference to G.O., No. 3,356, dated 23rd November 1875.

2. His Grace the Governor in Council takes this opportunity of acknowledging the labors of the Committee appointed in G.O., No. 1,769, dated 24th June 1875, and of the assistance afforded them by Lieutenant Christie, R.E., Deputy Examiner, Public Works Accounts.

(True Extract.)

Colonel,

Offg. Under Secy. to Govt., P.W.D.

To Major J. O. Hasted, R.E.
„ Captain J. Pennyquick, R.E.
„ Mr. G. D. Wybrow, through District Engineer, Trichinopoly.
„ Lieutenant C. H. P. Christie, R.E., through Examiner of Public Works Accounts.
„ Captain L. Conway-Gordon, R.E.

Exd. S. T. Austin.
Spare Copies

NOTE BY CONTROLLER.

At a time when it is proposed to introduce the Public Works Code into the Madras Presidency, and thus to assimilate the practice of the Public Works Department throughout India, it may be useful to take the opportunity of indicating several points in which the Madras practice is essentially different from that obtaining in Provinces directly under the control of the Government of India. Although these points are not such as could, under the instructions of Government, have been directly dealt with by the Committee, they are so intimately associated with other points on which the Committee have submitted definite proposals, that it would seem inadvisable for Government to come to a final decision on the latter without clearly seeing how far their decision may be indirectly affected by a consideration of the former.

2. The first point is the organization and grading of the whole Establishment of Clerks, *vide* Public Works Code, Chapter I., ii., 55, a question which is intimately connected with that of the grading of the Accountants. In other Provinces the whole Establishment of Clerks is divided into classes and grades with definite salaries attached to each; sanction is given for the Province for so many Clerks in each grade; all clerks entertained are brought on the general list; and on casualties occurring, promotions take place in the general list irrespective of the particular office in which either the casualty occurs or the promotion is made.

3. In Madras sanctions are given office by office, and the promotions are made in the particular office in which the casualty occurs. There can be no doubt that this system causes a certain amount of material injustice. In the case of two Clerks of equal merit and ability joining the service together, one may be promoted almost immediately and the other may not for years have a chance of promotion, simply because he happened to join an office where his senior Clerks are particularly healthy. Good men leave the service whenever a chance offers for bettering their position, whose services would be retained could they see a reasonable prospect of promotion in the event of their remaining.

4. Moreover, I do not think any Government can well afford to disregard the element of individual temperament. An Executive Officer and his Clerk may each be admirable in his own way, and yet they may not suit each other. In other Provinces, such cases are met by a timely transfer. Here, sanctions being recorded for *special* appointments, transfers are practicable only in the few cases where the two Clerks available for transfer happen to draw exactly the same salary, a coincidence that would seldom occur. But practically there appears to be no machinery for effecting such transfers at all, and cases may occur in which old servants of Government, even the most meritorious, have to resign their employment for no other reason than incompatibility of temper between themselves and their superior officer.

5. The chief element of attraction in the service of Government being its permanence and the certainty of the prospects it holds out,

I think that the grading of the Clerks would tend to gradually attract a superior class of men.

6. Another point is the assimilation of *all* printed forms used in the Department. The Report of the Committee deals only with *Account forms*, but there are many others, such as letter forms, &c. &c., with regard to which it would be as well to lay down some uniform practice. Elsewhere the Controller keeps the stock of all the printed forms used in the Department, and issues them as required, a procedure which certainly tends to economy in printing and uniformity of practice.

7. It seems to me that in Madras too little attention is paid to the details of office routine, such as correspondence forms, numbering and registering of letters, filing correspondence, &c. &c. Every new incumbent of an office seems to be at liberty to bring with him his own system, or, if he pleases, to dispense with system. Even in a matter apparently so trivial as the folding of papers, it is astonishing how much inconvenience may be caused by a want of uniformity; for the last five or six years the Public Works Department here has adopted the plan of folding the half sheet of foolscap lengthways, but the quarter sheet or docket form is still folded in the old way. The breadth of the two not being the same, nobody can handle a case without the smaller docket forms falling out. Moreover, it is only Government Orders in the Public Works Department, that are folded lengthways; Government Orders in all other Departments, and most papers other than Government Orders even in the Range Offices of the Public Works Department, are, I believe, still folded in four in the old inconvenient way.

8. In their Report, the Committee have laid special stress on the necessity for *division of labor*, and I think with reason; for it is to the want of a recognition of this principle, considered in its broadest aspect, that I should feel inclined to attribute nearly all the differences, which distinguish this Province from the rest of India.

9. But the recognition of the principle to the extent recommended by the Committee will hardly be sufficient to meet the case, if it is decided to introduce the Public Works Code in its entirety, and thus to adopt the practice of working in other Provinces. The division of labor must, I think, in this case, commence with the Heads of the Branches into which the Department is divided.

10. Here, as elsewhere, the Heads of the Executive and Accounts Branches have nominally each two separate and distinct functions. The Heads of the Executive Branches unite the functions of Secretary and Chief Engineer, while the Controller is at the same time Financial Assistant to the two Secretaries and independent Auditor of Accounts.

11. But in other Provinces these functions would appear to be kept much more distinct. Communications from the Superintending Engineers are addressed to the Chief Engineers, who dispose of all trifling and routine matters on their own responsibility, and refer to the Government only matters which involve principles or are otherwise beyond their own independent powers.

Public Works Code, Chapter III., 1.9. The Controller besides carrying on his independent duties as Auditor of Accounts, in the disposal of all

financial work to be laid before Government, personally assists both Secretaries as a member of the same office.

12. In Madras, one of the two functions of each Officer, if not altogether in abeyance, would appear from disuse to have sunk into a state almost rudimentary. The Chief Engineer and Secretary appears to do comparatively little work as Chief Engineer; the Chief Engineer and Joint Secretary for Irrigation comparatively little work as *independent* Joint Secretary; while the Controller if he in any way exercises his functions as Financial Assistant, does so as an *ex post facto* financial critic on the Resolutions of Government, rather than as a financial adviser prior to their deliberations.

13. I have noticed these differences simply as differences between the system here and that contemplated by the Public Works Code. I wish to confine my detailed remarks to the manner in which these differences affect the working of the Accounts Branch.

14. The only way in which the present division of Executive and Administrative duties between the two Chief Engineers affects the Accounts Branch is in the delay and uncertainty which it causes in connection with Accounts. As regards Irrigation Accounts, it has certainly appeared to me that finality is sooner reached where the whole Irrigation work is dealt with by one Officer; and in the general branch, it is somewhat disappointing after having freely sought the personal advice of the Chief Engineer on some petty matter of departmental routine to have the communication formally answered by Government, who should have been addressed, if addressed at all on the subject, in an entirely different tone.

15. But the object of these remarks is chiefly to bring forward the more serious inconvenience that results from the Controller carrying out only his duties as Auditor to the exclusion of his other functions, and to point out the difference that this has caused in the relations between the Secretary and the Controller in Madras as compared with the relations between these Officers contemplated in the Public Works Code and existing, I think, universally elsewhere.

16. Although the Committee are correct in stating, in paragraph 50 of their Report, that the Madras Public Works Code does not contain any orders relative to the duties and functions of the Controller, it appears that so early as the year 1863 the Government of India proposed that the relations between the Controller and the Head of the Executive Branch should be assimilated throughout India; and in their letter, No. 586-A, dated 10th August 1863, they made certain suggestions as to the manner and the spirit in which these relations should be carried on. In the Proceedings of Government, under date 28th August 1863, the Madras Government formally recorded their concurrence "*in the views expressed by the Government of India, and more especially as to the manner in which his (the Controller's) communications with the Secretary in this Department should be conducted.*"

17. But no change in the relations between the two Officers seems to have followed the approval of Government to the system proposed, and in fact the order of Government appears to have remained a dead letter. It is certainly not in operation at the present time, nor can I trace in the records of the past any indication, that formality duplication of work and waste of time in the communications between the Secretary and the Controller were at any time less than they are now.

18. From a reference to the Government Order above referred to, it will be seen that the point considered most essential is the intimacy of the relations between the Secretary and the Controller in his capacity of Financial Assistant. The two Officers are to work in the same building,

presented to the Committee

and their communications are to be of a personal nature as between members of the same office; even in the Controller's separate capacity as Head of the Accounts Branch, the communications are to be by office note, all formal correspondence being as much as possible avoided.

19. As far as my experience extends, the duties of the Controller in his capacity as Financial Assistant to the Secretary are somewhat as follows:—

Working in a room close to the Secretary, he carries on much the same sort of work with regard to cases referred to him as would be done by an Under Secretary in the Accounts Branch, if such an Officer existed. He sees, and, if necessary, notes upon all cases connected with Public Works Finance and Accounts at some stage prior to their final disposal by the Secretary. At what prior stage is a mere detail of office arrangement; all that is essential is that, before orders are passed, the Secretary and the Government shall have before them not only the aspect of the case from a purely accounts point of view, but also the purport of all the existing rules and financial orders bearing on it.

20. On a decision being arrived at on the case, it is the duty of the Controller, when required, to aid the Secretary to the utmost of his power, by making such suggestions as will secure the object aimed at without conflicting with the other Financial Departments of Government; by seeing that the order to issue is properly drafted in technical accounts language, by pointing out the modifications required in the existing Code of Accounts, and by seeing these modifications carried through when approved.

21. In all this the Controller acts as Financial Assistant to the Secretary without prejudice to his own independent functions as Auditor. Such intercommunication between the Secretary and the Controller in no way affects the separate personal responsibilities of the two Officers concerned. The Secretary still remains wholly responsible for the tenor of the proposals put before Government, and the Controller, even though he may himself have suggested the technical wording of the order to issue, is in no way barred from independently placing his views before Government, should he be of opinion that the course adopted is in any way opposed to the orders of the Government of India, or is incorrect in principle. But where all the necessary information is laid before Government previous to the question being decided, such cases can seldom occur.

22. In Madras, the Secretaries and the Controller work in different buildings, and consequently personal communication with the object of facilitating business is utterly unknown. Even a form of office note has not yet been printed, and all cases which are referred to the Controller, as Head of the Accounts Branch, come under a regular numbered and registered official endorsement. The opinion recorded by the Controller on the reference is another separate official communication, which is printed in extenso in the Proceedings of Government, instead of being treated as elsewhere as nothing more than an office note. In the disposal of account cases the Controller affords the Secretary no assistance whatever.

23. On the whole, it would be difficult to conceive anything more formal than the relation between the two offices. Exactly the same course is pursued by the Public Works Secretariat towards the Head of the Accounts Branch of their own Department as towards the Head of a separate Department of Government.

24. The inconvenience of this system is very great. The opportunities which oral discussions afford for then and there correcting

misconceptions regarding the drift of questions are absent when these questions are settled in correspondence; and in most cases it will be found that the chief difficulty in disposing of a question is to find out exactly what people want, and what is no less important, what they want it for. It not unfrequently happens, after considerable labor has been expended in drawing up voluminous statements in compliance with a distinct request, that the whole work has to be done again owing to some trifling misconception as to the object to which it is intended to apply the information; a misconception which a few minutes' conversation would have removed.

25. Another inconvenience is the unnecessary formal record of trivial differences in opinion, which, when printed in the Proceedings of Government, not only appear so much larger and more important than they really are, but sometimes even attract the notice of either the Government of India or the Accountant-General. It would be quite sufficient if such records were confined to the few cases in which, after personal discussion, officers find not only that they really do differ, but also that the difference is of such importance that one or other Officer insists on its being placed on record.

26. The practice of passing orders on matters relative to Public Works Finance and Accounts, without reference to the Officer who is responsible for the working of the branch of the Department peculiarly affected by them, undoubtedly introduces an element of uncertainty and inconsistency into the orders of Government, as the order is always liable to revision on a subsequent representation from the Controller, and in every case where the order is so revised the Department is unsettled by the double change. The brief order passed by Government frequently requires not only the issue of an explanatory Circular by the Controller, but also the issue of instructions, which however obviously required in connection with the Order of Government, should in strict propriety have the authority of Government.

27. Again, however carefully a Code of Regulations may be drawn out, instances will occur in auditing which are not exactly covered by the written law, and which are only decided after reference to the Accountant-General, or to other Controllers to find out whether any ruling exists on the point at issue. In every well managed Controller's Office, books are maintained for recording such rulings, each in its proper place, under the clause of the Code concerned; and thus in time a considerable mass of case law is accumulated. It is easy to see that if Government pass final orders on references made by District Engineers, without regard to this law, a certain amount of inconsistency is introduced into the working of the Accounts Branch.

28. There are again cases in which a thorough technical knowledge of accounts and financial rules, and the free use of technical language, are absolutely necessary to do justice to the subject treated of in the Government Order. In the scale of Controllers drawn out by the Government of India, provision is made for the Controllers at Madras and Bombay being of the 1st class, 1st grade, ranking with a Superintending Engineer of the highest grade. The only reason that could justify the retention of an officer of such high standing appears to me that he is intended to place before Government considerations of finance and account advanced from an entirely different point of view to those brought forward by the Chief Engineer, the professional adviser of Government in all matters of Engineering.

29. The formality of the communications between the Heads of two offices intended to work together naturally produces a re-action, which

errs as much the other way. Information is supplied from the Controller's office on applications from subordinates in the Secretariat, which applications do not come before me; of the correctness of the information thus supplied there is no official guarantee, and it is obvious that if required by Government, the information should be supplied by the Controller. It would moreover be far easier and far more direct for the Secretary in these cases to address his office note to the Controller, as is done elsewhere.

30. And, lastly, amongst other inconveniences, I may specially mention the delay and duplication of work that all this formality causes. Twenty days may be considered a fair average time for getting a reply to a reference to the Head of the Executive Branch of my own Department. Owing to the formality of the communications and to nearly all of them being printed before they reach me, it is not too much to say that it takes me as many weeks to get things settled here as it would hours in any other Province. Questions drag on for weeks, for months, and even for years, that in personal discussion might be finally settled in a very short time.

31. To illustrate the general in the particular, I will take an actual case, and so simple a case as an ordinary Gazette Notification.

On the 21st September last a Superintending Engineer, A., returned from leave. On the 11th October an Officiating Superintending Engineer, B., went on leave. It was, therefore, necessary to gazette one of the Officiating Superintending Engineers as having reverted to his substantive appointment on the 21st September, and as having been re-appointed on the 11th October. In this particular case it was doubtful of two Officiating Superintending Engineers, C. and D., which was to revert, and C. and D. consequently both submitted bills for deputation allowance for the whole of September.

32. In any other Province I should merely have walked into the Secretary's room, learned that D. was to revert, and seen that a notification properly worded went up for the Secretary's approval that day. Knowing that the notification was to issue, I should have been able then and there to have passed C.'s bill and dealt finally with D.'s.

33. Here I had first to address Government formally to ask who was to revert; in doubt I had to write a disallowance list to both C. and D.; thirteen days afterwards a notification issued as regards D., but owing to one of those slight verbal omissions so common where the exact requirements of an Audit Office rigidly fettered by financial rules are not understood, the notification only admitted of pay being drawn from date of notification and not from date of B.'s departure as was intended; another formal letter to Government was required, another Government order; replies were received, and final orders had to be sent on the two disallowances. Altogether more than a month passed before I could deal finally with D.'s pay.

34. Below I contrast the two systems:—

Madras.

- (a.) 1st day.—Formal letter to Government.
- (b.) " Disallowance Statement to C.
- (c.) " Do. do. to D.
- (d.) 12th day.—Answer from C. in reply to (b).
- (e.) 13th day.—First Notification in Gazette about D.
- (f.) 17th day.—Answer from D. in reply to (e).
- (g.) 18th day.—Formal letter to Government with reference to first Notification.
- (h.) 27th day.—Reply from Government to (a).
- (i.) 35th day.—Reply from Government to (g).

- (k.) 35th day.—Final disposal on (f).
- (l.) 35th day.—Do. do. (d).
- (m.) (?) —Second Notification in Gazette (?).

Other Provinces.

- (a.) 1st day.—Five minutes' conversation.
- (b.) " D.'s final disallowance statement.
- (c.) (?) but the 7th day as a maximum.—Issue of Notification regarding D.

35. From this, the simplest possible case involving no thought whatever, Government will have some idea of how a really important question that requires the intimate co-operation of both offices is delayed by all this useless formality. As a striking instance of this, I may quote the case of the Capital and Revenue Accounts of Irrigation Works to which I have lately called the attention of Government. This has been discussed in correspondence nearly seven years and the preliminaries are not yet settled.

36. I do not think the relations between the Heads of the Executive and Accounts Branches of the Department will ever be materially improved; certainly, they will never be brought on the easy and intimate footing contemplated by this Government seven years ago and now existing elsewhere, until the practical step is taken of placing the Secretaries and the Controller in the same building and thus rendering personal communication convenient to all parties. And in the present case, there would appear to be no difficulty in carrying out this arrangement at once.

37. This practical step effected, the rest will follow as a matter of course; the offices though separated for the present will gradually become as one; communications will be carried out by office note on the original papers; misconceptions will be cleared away by personal discussion; differences of opinion, if they exist, will be unknown; a great deal of the present labor will be saved; and the working of the Executive and Accounts Branches brought completely into consistent and harmonious working.

L. CONWAY-GORDON, Controller,
Member of Committee.

November, 1875.

Secretary to the Committee

No. 143 W

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO The Secretary to Government,
Public Works Department.

FORT SAINT GEORGE, 19th November 1875.

Sir,

In continuation of this office letter
No. 126 H, dated 5th November 1875, I have the
honour to forward you 10 copies of the
note referred to.

In forwarding this, the last paper
connected with the Committee I wish to
place on record the obligations the Committee
are under to Lieutenant Christie the Deputy
Controller, on whom devolved a consider-
able portion of the difficult and troublesome
detailed work inseparable from duties such
as the Committee were engaged upon. This
extra work, Lieutenant Christie cheerfully
and readily undertook in addition to
his own duties, which are by no means
light and easy at present.

I have the honour to be
Sir

Yours most obedient servant

Lowry Gordon

Secretary to the Committee

20. 21 Sept/73. 394
 28 Aug/68 - 619-620
 23 Nov/73. 538-539
 13 Dec/75. 208-206
 30 Sept/78. 684.
 31 July/78. 834-840
 24 June/78. 494-496

P. W. 1875 Dept
 No 7433

From
 The Controller of
 Public Works Accounts

To
 The Secretary to Government
 P. W. Department.

Dated 19 November/75
 Received 20

No 113 W.
 E.1.

Desiring to
 place on record the
 obligations the Committee
 were under to the
 Deputy Controller for the
 assistance rendered
 by him.

22 April/76 No 1025

Recd from 26-4-76
 Cir - 20/4/76 No. 24-4/76
 T. H. P. 9 apt

[Cr. Wks. Form No. 1.]

No. 113 W.

13

FROM

THE CONTROLLER,
 PUBLIC WORKS ACCOUNTS,

TO

The Secretary to Government,
 Public Works Department.
 FORT SAINT GEORGE, 28th October 1875.

Sir,
 With reference to G. O. No. 1769
 dated 24th June and subsequent
 correspondence on the same subject,
 I have the honor to forward for the
 information of Government 10 printed
 copies of the Report of the Committee.
 2. The Appendices to this report,
 as also the note by the Controller of
 Public Works Accounts referred to in
 para 50 will follow in the course
 of a few days.

I have the honor to be
 Sir
 Your most Obedt. Servant.
 Lowrey-Jordan.

Controller, P.W. Accounts and
 Secretary to the Committee.
 J. L. D.

P. W. 1875 Deph.
No: 5969

From

The Controller of
P.W. Accounts

To

The Secretary to Government
P.W. Department

No. 118 W.

Dated 28th October 75.
Rec 29

E.1.

Forwards for information
Copies of the Report of
the Committee...

90-24 April 76 N 1025

Ch. Wks. Form No. 1.]

No. 126 W

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

The Secretary to Government,
Public Works Department.

FORT SAINT GEORGE, 5 Nov^r 1875.

Sir, In continuation of my letter
No 118 W. dated 28th October 1875, I
have the honor to forward ten
copies of the Appendices to the report
of the Committee...

2. The note referred to in para
50 of the report will follow...

I have the honor to be

Sir

Yours most Obedt. Servt.

L. M. Gordon

Controller, P.W. Accounts

A.

Guad.

N-333

Cii-20-74-76 P.W. 24-4-76
O.H. Shull 9 Apr

Mr. 1875 Sept.
No 7136.
From

The Controller
P. W. accounts

To

The Secy to Govt. Secy.
P. W. Department

£.1

Dated 5th 9
Recd 6th 9
No 128W.

Forwarded see appendices
to the report of the
committee -

N. 333a

Recd from 6/26/76
at 22-4876 Oth 24.476
d.k. shut gate.

No 1025

Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

UNDER date the 24 April 76

Read the following:—

From

The Examiner of Public
Works Accounts

N.E. No 118 W 4/28th Oct 75

— do — do — (No. 126 W. 5th Nov. —)

— do — do — (No. 143 W. 19th —)

Ordered to be
recorded with reference
to G.O. No 3356, dated 23rd
November 1875

His Grace the
Governor in Council takes
this opportunity of ac-
knowledging the labors
of the Committee appoint-
ed in G.O. No 1769, dated
24th June 1875, and of
the

9/24 April 76 No 1025

the assistance afforded
them by Lieutenant
Christie R.E. Deputy
Examiner, Public Works
Accounts.

Major Hasted R.E. ✓
Capt. Pungnick R.E. ✓
Mr. Wybrow thro' Dist. Eng. Irish ✓
Lt. Christie R.E. thro' Ext. P.W. Accts. ✓
Captain Conway-Gordon R.E. ✓

Desd 8/5/76.

26.8.04
22.12.09

7433
713 66969

Gobi. of (1876) Madras.

PUBLIC WORKS.

To

Major Hackett B.E.

Dated

Issued

Recd.

Encl.

G. O. 24 April 1876, No. 1025

Hos.

223

Ent. m. 1876
1-5-76

Revised Code for the

Ton Cept

Receiving

Liters from the ~~Committee~~
Mr Ceeto forwarding
Copies of the Report of the
Mr Code Committee &
acknowledging the ~~letter~~
letters of the committee &
thanking Mr Christie for