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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	393	(W)	Press ~~Mis.~~
Dated	5-2-	1877.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
5th February 1877. No. 393.*

No. 153. Read the following Circular from the Government of India, Public Works Department, (Account—General,) dated Fort William, 22nd January 1877, No. 1:—

Proposal to relieve Executive Engineers entirely of Account duties.

Read the following extract from the Report of the Committee appointed to report upon the working of Executive Engineers' Offices:—

The Committee have considered the practicability of relieving officers entirely of account-

Executive Engineers entirely relieved of account duties. keeping and disbursements. A step in this direction has been forcibly urged by one officer.

who proposes the Executive Branch shall only disburse the funds required for the payment of daily laborers. That all bills to be presented for payment to the Treasury Officer, on whom it is proposed all correspondence connected with accounts shall devolve. He considers a system similar to that under which the Royal Engineers work in Great Britain should be introduced, an Officer being merely responsible for measurements and the quality of work executed under his supervision. The proposal resolves itself into one for the organization of Treasury Offices of Public Works Accounts; of course, if simply the mere cash disbursements be dealt with by the Treasury Officer, the relief granted to the Executive would be but small, and the knowledge of the former would not allow of the correspondence connected with the accounts being disposed of by him. If the register of works has to be prepared by an Executive Engineer, accounts must of necessity be compiled in his office.

One objection to the system proposed may be specially noted. A man receiving a cheque has but to present it at the Treasury; but a bill on which the measurements and rates are merely noted would have to pass through other hands. In losing power of ensuring prompt payment to employees of the department, its efficiency might, and probably would, be most seriously affected.

But putting aside the foregoing proposal, the question arises—Could not the same result be attained by the organization of Offices of Account to which, they being under the control of the department, the same objections would not attach?

The Committee bear in mind that a system under which Executive Engineers were entirely relieved of the compilation of their accounts by a Central Provincial Office has already been tried, and that it was not deemed expedient to perpetuate it. It was found the results arrived at were incorrect, and that the absence of knowledge of work arrangements was attended with great disadvantages.

How such a system would work if the Head of the Office of Account had opportunities of personal communication with the Executive, is uncertain.

The Committee consider it very desirable a trial should be made, and indicate the following stations as those where under the present distribution of Divisions an experimental measure might be economically introduced, viz., Allahabad and Rawulpindee. At the first there are, it is believed, four Executive Offices—two of Military Works and two Provincial; at the second two of the former class and one of the latter.

A Deputy or Assistant Controller should be attached to each of the above stations, to whose Office Accountants and Cashiers should be transferred. The Executive to be responsible solely for measurements and rates entered in bills; no calculations, save those connected with the former, to be made in his office. The Accounts Office to arrange and be responsible for all payments, and for the compilation of the accounts in the desired form. He would pay contractors, or vendors, at his office, daily labor within the limit of the station by Cashiers, who under the improved forms proposed would be provided with nominal rolls. In most cases it would be

bulky. The work of the Executive Engineers in respect of them lies in the initial accounting, of which they cannot be freed without weakening their responsibility for cost, which is undesirable. It is to be borne in mind that the Executive Engineer has always the aid of a trained Accountant to do the compilation and book-keeping, and to lay the result, in the shape of compiled accounts and audit note, before the Executive Engineer for scrutiny. In the opinion of the Governor-General in Council, the compilation and business of accounting, which under the present system devolves on an Executive Engineer of the Military Works Branch, is such as can and should readily be done by his Accountant, with only such aid as ought to be supplied by no one except himself or one of his Engineer Assistants.

9. It is desired that all reasonable relief should be given to Executive Engineers, and to this end they should have, first, an Accountant, thoroughly up to his work, and generally kept entirely to it, at any rate not required to do any other work, unless his own is finished; second, a good head clerk for the management of ordinary office business; and third, a sufficiency of clerical assistance, supplemented by the free use of printed forms for routine work and statements.

10. On the first point it may be mentioned that for many years careful arrangements have been in force to provide really efficient Divisional Accountants; but to ensure these officers being effective, it is necessary to observe strictly the rules for their permanent appointment, for Accountants are not to be treated or paid as Divisional Accountants till they have passed an examination in Divisional Accounts, and have been reported by the Executive Engineer to be practically effective.

11. On the second point the Government of India has reason to suppose that in many instances Accountants have been employed as clerks at a time when the state of the accounts was complained of and required their full attention. This was wrong. If Superintending Engineers see that Accountants are kept to accounts and held responsible for them, and that only after their accounts work is done, shall they be allowed to work as clerks, the Government of India believes that there will be sensible relief to Executive Engineers, and, at any rate, a clear partition between the burden of work resulting from accounts and that resulting from ordinary business.

12. On the third point, of additional clerical assistance, the Government of India cannot help thinking that, so far as the Military Works Branch is concerned, there is already a sufficiently strong staff as regards numbers and cost combined. Possibly a smaller number of a better class would in some cases be more efficient. The present strength of the offices of the several Divisions is as follows:—

ORDINARY DIVISIONS.			
		Cost.	Monthly outlay.
		RS.	RS.
1 Division, Meerut, has 10 Clerks		... 450	... 44,000
1 Ditto, Lucknow, " 7 "		... 270	... 31,000
4 Divisions have each 6 " average		... 272	... 20,000 to 26,000
7 Ditto ditto 5 " "		... 260	... 20,000 to 30,000
1 Division, Dinapore, has 5 " cost		... 220	... 13,500
1 Ditto, Saugor, " 5 " "		... 210	... 9,500
3 Divisions have each 4 " average cost		... 215	... 14,000 to 22,000
1 Division, Darjeeling, has 3 " "		... 195	... 11,000
1 Ditto, Peshawar, " 2 " "		... 115	... 7,500

SPECIAL OR CONSTRUCTION DIVISIONS.			
		Cost.	Monthly outlay.
		RS.	RS.
3 Divisions have each 3 Clerks		... 170	... 20,000 to 24,000
2 Ditto ditto 3 " "		... 175	... 9,000 to 12,000
1 Division, Kooldana, 3 " "		... 180	... 3,000
4 Divisions ditto 2 " "		... 125	... 17,000 to 28,000

The Government of India do not think that these figures indicate that insufficient sums are allowed for clerical assistance.

13. On the whole, while considering that it is not possible to relieve an Executive Engineer from a considerable amount of detailed work in connection with accounts, the Government of India is quite prepared to recognise any arrangement under which the Executive Engineer's responsibility should be confined to what may be called initial accounts. In this view the Executive Engineer should not be required to prepare statistical returns, or any complicated statements in connection with accounts, but merely to give the fundamental data, in the shape of actual expenditure, which will enable the Accountant of the Division to compile the accounts in any shape that may be required. The rules in force already provide for this being done, and any further orders that may be necessary to make those rules effective will be issued from time to time as circumstances require.

ORDER.—Ordered that this Resolution be communicated to the several Local Governments and Administrations noted in the margin, to the Inspector-General of Military Works, and the Director of State Railways, for information.

The Governments of Madras and Bombay, in the Public Works Department, Buildings and Roads, Irrigation and Railway Branches.
The Governments of Bengal, North-Western Provinces, and the Punjab, in the Public Works Department, Buildings and Roads and Irrigation Branches.
The Chief Commissioners, Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident, Hyderabad.
The Agents of the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

No. 154. ORDER THEREON, 5th February 1877, No. 393.

ACCOUNT, No. 9.

ORDERED to be recorded.

(True Extract.)

Colonel,

Acting Joint Secretary to Government.

To the Examiner of Public Works Accounts.
Secretary, Public Works Code Committee.

Exd. J. Wright.
Spare Copies

P.W.D.

2 FEB 77

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

A C C O U N T.

General.

To

The Governments of Madras and Bombay, in the Public Works Department, Buildings and Roads, Irrigation and Railway Branches.
The Governments of Bengal, North Western Provinces and the Punjab, in the Public Works Department, Buildings and Roads and Irrigation Branches.
The Chief Commissioners, Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident, Hyderabad.
The Agents of the Governor General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.

Circular No. 1 Public Works.

Dated January 22, 1877.

Received

No 393 of 5 Feb 77

Recorded.

W. G.

Copy to Mr. A. S. J.
Copy to Mr. J. S. J.
Dated - 22-2-77

Proposal to relieve Executive Engineers entirely of account duties.

No. 615, P. W. D. Press—22-1-77—973.

No 1158
 OF 1871
 PUBLIC WORKS

The ~~Govt~~ of P. W. & C.

Dated _____
 Approved _____
 Recd _____
 1871 No. 393

No. 153 - 154

Accounts Resolution of
 the Govt of India containing
 proposal to relieve Executive
 Engineers entirely of account
 duties. Recorded.

Govt of India