

8-3-90 / RH

- (1) பக்கங்களின் எண்ணிக்கை 30  
(2) புதுக்கித் திருப்பிய நாள் 6/89  
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/89

### தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

மெசைப்பி துறை

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|---------------------------------------|------------------------------|-----------------|
| அரசாணை எண்.<br>மு. கோப்புத் தாள் எண். | <u>302 (W)</u><br><u>303</u> | அச்சகம்<br>பலகை |
| நாள் : <u>29-1-1890</u> <u>19</u> .   |                              |                 |

(15)  
மடிக்கலோ கண்டபடி கையாளவோ கூடாது

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GOVERNMENT OF MADRAS.  
PUBLIC WORKS DEPARTMENT.

General.  
Account.

Read—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 20th January 1890, No. 269.

I venture to suggest that the Government of India should be moved to reconsider the resolution communicated in G.O., No. 3451 W., dated 5th December 1889, so far at least as it affects Madras.

2. It might be supposed, from the terms of the orders, that the Government of Madras has not hitherto been allowed any latitude in the matter of the modification of Public Works forms without the sanction of the Government of India; but the facts are quite otherwise.

3. Ever since the Government of Madras, with the knowledge and approval of the Government of India, started its own code, it has assumed and exercised the right of prescribing its own forms, modifying, where it seemed desirable, the forms prescribed by the Government of India, dispensing entirely with some of them, and occasionally substituting forms and procedure entirely different from those laid down by the Government of India, subject of course to compliance with the spirit and essence of the Government of India Code; and this has been done with the full knowledge, and with something more than the tacit approval of the Government of India.

4. It is not only that every standing order and every new form has been communicated to the Government of India when issued, because that might perhaps have been done without attracting real attention to the change made, but it is a fact—and in another connection it is, I think, a very significant fact—that many, if not most, of the changes introduced in Madras have been afterwards adopted by the Government of India; which clearly shows that the Government of India was well aware of what the Government of Madras was doing. Moreover very recently (see Proceedings of the Madras Government, No. 2871 W., dated 14th September 1888) when the procedure in connection with objectionable items was under discussion, the whole of the proceedings and orders of the Government of Madras came quite incidentally under the notice of the Government of India, and that Government never questioned the propriety of the action of the local Government in modifying the procedure and forms without previous reference to them; they simply asked that the forms adopted might be communicated to them, not for approval but for information. I believe I am right in adding that in no single case has the Government of India found it necessary to disapprove of any form or change of forms introduced by the Madras Government.

5. I have suggested above that the action of the Government of India, in adopting many of the changes originally introduced in Madras, is a very significant fact. I believe that, with the exception of those changes based on Madras initiative, there has been little or no modification of the standard forms of the Public Works Department, in which of course I do not include railway forms; that is to say that, for all practical purposes, and excepting only some changes (probably in part due to the initiative of the Civil Department) in the civil exchange and central adjusting account

forms, whatever improvements have been made during the last ten or twelve years have been entirely due to Madras initiative, and would probably never have been made at all if Madras had not had its own code and had not, rightly or wrongly, assumed the latitude which would seem to be the natural complement of a separate code. I may add that, in my opinion, so much of the new procedure in the matter of exchange accounts as affects only the Public Works Department, and is therefore free from the suspicion of being due to the initiative of the Civil Department, is very far from being a success, and is probably as good an example as could be got of the inexpediency of attempting to settle such matters entirely in the office of the Accountant-General, Public Works Department. From para. 53 of Mr. Macdonald's note on the reduction of my office work I observe that the question of simplifying the procedure is now under discussion; and I venture to think that the best plan would be to leave each Examiner to his own devices, subject to subsequent review.

6. It will of course be said that the result shows that, if these same modifications—modifications adopted as the result of Madras initiative—had been submitted for the previous approval of the Government of India, they would have been sanctioned. That is certainly possible; and it may be probable; but, for my own part, I feel pretty certain that, if the previous sanction of the Government of India had been an understood condition of each modification, nothing would ever have been done at all, because no proposals would ever have been made.

7. I do not think anybody will suspect me of shirking trouble when there is any reasonable prospect of a useful result, but I have no hesitation whatever in saying that, if it had been understood that it would be necessary in every case to obtain the previous sanction of the Government of India, nothing would have induced me to take the initiative in such matters as objectionable item forms and procedure, voucher forms, contract forms, the definition of piece-work, the system of payments, and many others in connection with which, not altogether without result, we have been and are trying to work out *in necessary detail* a really practical, effective and workable body of rules and forms. The truth is that, to induce anybody to take the initiative in such things, there must be a reasonable prospect of securing some useful result in a reasonable time and with reasonable trouble. The necessity of a reference to the Government of India not only increases very greatly the trouble of a settlement, but also very seriously retards it. If a thing can be settled locally it is comparatively easy to explain the necessity, because all the circumstances are probably more or less known to all concerned; and if there is any little misunderstanding, or want of understanding, it can be cleared up in five minutes conversation. It is quite another thing to have to explain and justify fully *in correspondence* all the details of a proposed form, or of the proposed modifications of an existing form or procedure, and the difficulty increases enormously as the number of parties to the correspondence increases. Then again, taking into account the probability of requests for further explanation or justification, the chances are that a matter that would be settled locally in a fortnight would take six months to settle if it had to be referred to the Government of India. I venture to think that it is the knowledge of all this that prevents Examiners from initiating proposals for modifications and improvements. I know it would effectually prevent me in nine cases out of ten from doing anything at all.

8. I discussed this question with Colonel Filgate when he was here some two years ago; and I discussed it again with Mr. Macdonald when he was here with the Accounts Committee. I found them both, at starting, much opposed to the local code and freedom, but I believe I led them both to modify their views very considerably. In each case I was at first reminded that it was always open to Examiners to submit proposals for modification of forms, through the local Government, to the Government of India; to which I replied by asking whether, as a matter of experience, either of these officers found that Examiners ever did do this, to any extent worth mentioning; and in each case the answer was that they did not. And for my own part I am firmly convinced that they never will, because, though it may be difficult to prove it, the game is not worth the candle. An Examiner after all is only a human being, and though he may be willing to take a good deal of trouble about some reform that he may reasonably expect to see carried through in his own time, he will not take three or

four times as much trouble on the chance of carrying the thing to a half way stage at which his successor will very likely drop it. If leisure were more abundant it might perhaps be otherwise; but we have to deal with circumstances as they are.

9. It may of course be said that, if proposals for modifications are not more frequently submitted, it is because there is no real occasion for them; but I submit that that position is untenable.

10. In the first place, it is against all reason to suppose that it is possible for a body like the Government of India, completely removed from all direct contact with those who use and are affected by these forms and rules, to lay down *finally and in all necessary detail* all the forms and procedure required in connection with the multifarious transactions of this department. If I try—and lately I have had to do a great deal of this sort of thing—if I try to lay down *in all necessary detail* the forms and procedure for some small section of my own office, I discuss the matter probably for weeks with those who are daily and hourly in contact with the work, but, as soon as I attempt working, in accordance with the procedure formulated as the result of such discussion, I am almost certain to find that something has been overlooked, and that some modification, or at any rate some extension or improvement, is required. Therefore I venture to doubt the competence of the Government of India, *who are not at all in contact with the work*, to formulate, with practical finality, a system of forms and procedure completely sufficient and suitable for the needs of the department. I refer of course *only* to forms and procedure, and not to principles; and I lay particular stress on the words “*in all necessary detail*”—words which I have used several times: I do not for one moment question the propriety, or indeed the necessity, of having the outlines indicated by central authority: I simply dispute the possibility of getting the details filled in as to ensure smooth working, they should be filled in, by anybody who is not in real touch with the work.

10½. If any proof is needed, I would appeal to the experience derivable from the two codes. The present edition of the Madras Code, and the corresponding volumes, I and II, of the Government of India Code, were issued as under:—

Madras Code, issued December 1886, corrected to 31st March 1886.

Government of India Code, volume I, issue uncertain, corrected to January 1886.

Government of India Code, volume II, issue uncertain, corrected to 31st December 1880.

An absolutely correct comparison of standing orders is therefore hardly possible, but for practical purposes, it will be sufficiently correct to compare the numbers issued from 1st January 1886, and if such a comparison errs at all it will be in the direction of understating the relative activity of codification in Madras. From January 1886 then the numbers of standing orders issued have been—

Madras Code ..... 915  
Government of India Code, volume I—311, and volume II—57: total 268

The numbers in each case are the numbers actually issued to the department. Now what is the explanation of the very much greater activity of codification in Madras? To some small extent, but only a very small extent, the greater number of the Madras Standing Orders is due to the fact that during the earlier portion of the period under comparison the Government of India adopted a different system of numbering, two or three standing orders sometimes appearing under a single number, but, making every allowance for this, the number of standing orders to the Madras Code has been quite three times the number to the corresponding volume of the Government of India Code. What is the explanation of the difference? Some no doubt will say that it is entirely my fault, but my action in connection with the introduction of standing orders is confined to submitting drafts embodying general orders and decisions by certain specified authorities, in accordance with a code rule which requires that all such orders and decisions shall be codified, and, if I initiate unnecessary proposals, there are two other members of the Code Committee to check me. I suppose that I am personally responsible for the initiation of some 750 of the standing orders of the present code, but I could certainly count on the fingers of one hand the

draft standing orders proposed by me and rejected by the Committee. There must therefore be some other reason for the comparatively larger number of standing orders to the Madras Code, and the reason, I take it, is simply that the deficiencies and impracticabilities of the code do not come under the notice of the Government of India, as they do under the notice of the local Government, because the former are not, as the latter are, through the officers immediately attached to them, in practical contact with the work concerned. Difficulties of course occur elsewhere just as they do here, but they are probably got over as they used at one time to be got over here, almost entirely by that most inconvenient of makeshifts *case-law*, rules and rulings hidden away in old Government Orders, orders that most officers never hear of, and never have an opportunity of seeing, until they are brought out for intruding the rules contained in them, or as often as not only implied in them, for in many such cases it is necessary, every time that the old order is brought out for quotation, to reconstruct the rule or principle involved in it, a process which frequently entails re-perusing a whole file of correspondence on each such occasion; and as often as not when you have found such an old order, put a meaning to it, and quoted it, the person at whom you quote it caps it by another of later date, which you have overlooked because the system (or rather the want of system) makes effective correction of orders impossible.

11. I am now aware—I only came to the knowledge of it a few days ago—that according to the letter of the Government of India Code the Madras Government has never had the power to modify any standard form. The Government of India Code is quite clear upon this point, see volume I, chapter I, para. 1, and chapter VI, para. 30. But the fact remains that, as I have pointed out above, the Madras Government has for years assumed and exercised this power with something more than the tacit consent of the Government of India, and if this power is now to be withdrawn we shall immediately find ourselves involved in serious practical difficulties. As a result of the liberty tacitly allowed hitherto we have a body of forms and rules of procedure differing in many details from those prescribed by the Government of India. I presume that in any case we shall not be required to at once undo what we have already done. But how about the future? There is probably no part of departmental procedure, and no single form, which can be absolutely dissociated from all others and dealt with without any reference to any others; all parts hang more or less together. As a consequence of the numerous resolutions that the Government of India is now issuing, with reference to the recommendations of the Accounts Committee, we shall in due course have prescribed a number of new forms and rules of procedure, or modifications of old ones. By reason of the interdependence of the different parts, many of these are pretty sure to clash more or less with our existing forms and rules. Must we in every such case obtain previous sanction for every trifling modification of the new forms to suit our local conditions? Or failing this, must we undo whatever it may be that makes the modification necessary?

12. Then again are we — that is practically am I — to go on at once with such codification as may seem necessary for giving effect to the series of resolutions now issuing? Or are we to wait for the issue of standing orders to the Government of India Code? It seems to me that it would be waste of time to attempt independent codification, seeing that much of what we do may probably have to be altered when the Government of India standing orders are received.

13. It will perhaps be said that all this is no business of mine, and that my duty is simply to carry out the orders, and not to question their expediency. The orders in question however are only means to an end, and that end is the efficient and economical working of the department, and convinced as I am that the attainment of all that is really essential in the requirements and orders of the Government of India is, in the long run, defeated rather than promoted by insistence on uniformity in non-essentials, such as forms and procedure, I should, I think, be wanting in my duty if I did not draw attention to the probable consequences of the new departure, more especially as it is by no means clear that there has been any deliberate intention on the part of the Government of India to interfere with the existing practice in Madras, a practice which has continued for ten or twelve years or more, without, as I believe,

any occasion having once arisen for the Government of India to veto the action of the Madras Government, whilst, as already pointed out, they have frequently adopted changes initiated in Madras.

14. I could say much more on the subject if necessary, but much of what I have already said, in my office note No. 183 of 15th January 1890, regarding the expediency of leaving the Examiner, at any rate in the present crisis, to settle (subject to *after-control*) the procedure of his own office, is equally applicable to the present case, and it would be waste of time to repeat here what I have said there.

15. In conclusion, I venture to hope that measures may be taken to get the question settled at an early date, because, pending its settlement, it seems useless to attempt action on the many resolutions issued, and still issuing, on the recommendations of the Accounts Committee. It seems useless, *because codification is practically impossible until the question is settled, and because the issue of the resolutions to the department prior to codification, or in any other shape than that of perfected standing orders, must I submit result in unutterable confusion.* With reference to the latter part of my last sentence, I would ask you to consider, for instance, Government of India Circular No. 37, regarding "Forms for making payments": and by way of making the situation as simple as possible, I would ask you to imagine that we are now working, not under the Madras Code, but under the Government of India Code. Now, even on that supposition, it seems to me clear that to issue the resolution to the department, "for information and guidance," can only produce the utmost confusion: for such action would mean that every officer and subordinate in the department, whether in the Executive branch or in the Accounts and Audit branch, would have to work out for himself, from the Committee's recommendations and from the orders of the Government of India, the precise effect of the latter (orders of the Government of India) and then to correct his code, either actually or in imagination, and to modify his procedure accordingly. As a matter of fact however, we are not now working under the Government of India Code: we are working under the Madras Code, under rules and with forms which, though their general effect is practically the same as that of the rules and forms of the Government of India *quoad* the essential requirements of the Government of India, yet differ from the latter in numberless little details — details which, I may observe, it would be very difficult indeed to specify completely — which, even if the reference to the forms numbers and code paragraphs of a foreign form book and code were intelligible to Madras officers, must as regards many details make it exceedingly difficult, if not quite impossible, for any Madras officer to appreciate accurately either the meaning of the Committee, or the effect of the orders of the Government of India.

ORDER—dated 29th January 1890, No. 302 W., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 303 W., dated 29th January 1890.)

(True Extract)

(Signed) R. E. E. DRAKE-BROCKMAN, Lt. Col., R.E.,  
Ag. Joint Secy. to Govt., P.W.D.

To the Examiner, Public Works Accounts.

Exd. J. Moses.

Spare Copies

GENERAL.  
ACCOUNT.

Govt. of {1890} Madras.  
PUBLIC WORKS.

Dated January, 29th.

Recd.

Encl.

G.O., 29th Jan. 1890, No. 302 W.

JANUARY.

### Public Works Forms

Ordered that the Government of India be addressed as to whether the latitude hitherto allowed this Government in the matter of prescribing — suited to local requirements can no longer be exercised.

29TH JANUARY 1890, No. 302 W., PUBLIC WORKS.

### PUBLIC WORKS DEPARTMENT.

General.  
Account.

LETTER—from

Lt.-Col. R. R. E. DRAKE-BROCKMAN, R.E.,  
Ag. Joint Secretary to the Government of Madras,  
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,  
PUBLIC WORKS DEPARTMENT.

SIR,

With reference to Government of India Circular No. 33, Public Works, dated 20th November 1889, I am directed to forward the accompanying copy of a note from the Examiner, Public Works Accounts, and to inquire whether the latitude hitherto allowed this Government in the matter of prescribing forms suited to local requirements can no longer be exercised.

2. I am to say that this Government does not consider the circular in question to be absolutely binding on it, but if such be the intention of the Government of India, I am directed to state that His Excellency the Governor in Council entirely concurs in the views expressed by the Examiner, and is convinced that the utmost confusion will result if the numerous forms which now accompany and agree with the provisions of the Madras Public Works Code are to be regarded as cancelled, in every case in which they do not absolutely conform to Government of India forms.

I have the honor to be,

Sir,

Your most obedient servant,

Lt.-Col., R.E.,  
Ag. Joint Secy. to Govt., P.W.D.

FORT ST. GEORGE,  
29th January 1890.

Exd. J. Moses.  
Spare Copies

GENERAL.  
ACCOUNT.  
Govt. of {1890} Madras.  
PUBLIC WORKS.

Dated January, 29th.

Recd.

Encl.

29th Jan. 1890, No. 303 W.

JANUARY.

Public Works Forms

Inquiring whether the latitude hitherto allowed this Government in the matter of prescribing forms suited to local requirements can no longer be exercised.

[C. No. 8.]

GOVT.  
OF MADRAS.

1890  
188

P. W.  
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 20 January

1890  
188

OFFICE NOTE No.

269

To

W.

I venture to suggest that the Government of India should be moved to reconsider the resolution communicated in G. O. No. 3431 W. dated 3th. December 1888, so far at least as it affects Madras.

2. It might be supposed, from the terms of the orders, that the Government of Madras has not hitherto been allowed any latitude in the matter of the modification of P.W. forms without the sanction of the Government of India; but the facts are quite otherwise.

3. Ever since the Government of Madras, with the knowledge and approval of the Government of India, started its own code, it has assumed and exercised the right of prescribing its own forms, modifying, where it seemed desirable, the forms prescribed by the Government of India, dispensing entirely with some of them, and occasionally substituting forms and procedure entirely different

KEEP-WITH

Genl. No.

dated

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from those laid down by the Government of India, subject of course to compliance with the spirit and essence of the Government of India Code; and this has been done with the full knowledge, and with something more than the tacit approval of the Government of India.

4. It is not only that every standing order and every new form has been communicated to the Government of India when issued; because that might perhaps have been done without attracting real attention to the change made; but it is a fact — and in another connection it is, I think, a very significant fact — that many, if not most, of the changes introduced in Madras have been afterwards adopted by the Government of India; which clearly shows that the Government of India was well aware of what the Government of Madras was doing. Moreover very recently (see Proceedings of the Madras Government, No. 2291 W, dated 14th September 1888) when the procedure in connection with objectionable forms was under discussion, the whole of the proceedings and orders of the Government of Madras came quite incidentally under the notice of the Government of India, and that Government never questioned the propriety of the action of the local Government in modifying the procedure and forms already in use, and in fact they simply asked that the

202/28  
forms adopted might be communicated to them, not for approval but for information. I believe I am right in adding that in no single case has the Government of India found it necessary to disapprove of any form or change of forms introduced by the Madras Government.

5. I have suggested above that the action of the Government of India, in adopting many of the changes originally introduced in Madras, is a very significant fact. I believe that, with the exception of those changes based on Madras initiative, there has been little or no modification of the standard forms of the P.W. Department, in which of course I do not include railway forms; that is to say that, for all practical purposes, and excepting only some changes (probably in part due to the initiative of the Civil Department) in the civil exchange and central adjusting account forms, whatever improvements have been made during the last ten or twelve years have been entirely due to Madras initiative, and would probably never have been made at all if Madras had not had its own code and had not, rightly or wrongly assumed the latitude which would seem to be the natural complement of a separate code. I may add that, in my opinion, so much of the new procedure in the matter of exchange accounts as affects only the P.W.D., and is therefore free from the suspicion



to the correspondence increases. Then again, taking into account the probability of requests for further explanation or justification, the chances are that a matter that would be settled locally in a fortnight would take six months to settle if it had to be referred to the Government of India. I venture to think that it is the knowledge of all this that prevents Examiners from initiating proposals for modifications and improvements. I know it would effectually prevent me in nine cases out of ten from doing anything at all.

8. I discussed this question with Colonel Filgate when he was here some two years ago; and I discussed it again with Mr. Macdonald when he was here with the accounts committee. I found them both, at starting, much opposed to the local code and freedom, but I believe I led them both to modify their views very considerably. In each case I was at first reminded that it was always open to Examiners to submit proposals for modification of forms, through the local Government to the Government of India; to which I replied by asking whether, as a matter of experience, either of these officers found that Examiners ever did do this, to any extent worth mentioning; and in each case the answer was that they did not. And for my own part I am firmly

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convinced that they never will, because, though it may be difficult to prove it, the game is not worth the candle. An Examiner after all is only a human being, and though he may be willing to take a good deal of trouble about some reform that he may reasonably expect to see carried through in his own time, he will not take three or four times as much trouble on the chance of carrying the thing to a half way stage at which his successor will very likely drop it. If leisure were more abundant it might perhaps be otherwise; but we have to deal with circumstances as they are.

9. It may of course be said that, if proposals for modifications are not more frequently submitted, it is because there is no real occasion for them; but I submit that that position is untenable.

10. In the first place, it is against all reason to suppose that it is possible for a body like the Government of India, completely removed from all direct contact with those who use and are affected by these forms and rules, to lay down finally and in all necessary detail all the forms and procedure required in connection with the multifarious transactions of this department. If I try -- and lately I have had to do a great deal of this sort of thing -- if I try to lay down in all necessary detail the forms and procedure

for some small section of my own office. I discuss the matter probably for weeks with those who are daily and hourly in contact with the work, but, as soon as I attempt working, in accordance with the procedure formulated as the result of such discussion, I am almost certain to find that something has been overlooked, and that some modification, or at any rate some extension or improvement is required. Therefore I venture to doubt the competence of the Government of India, who are not at all in contact with the work, to formulate, with practical finality, a system of forms and procedure completely sufficient and suitable for the needs of the department. I refer of course only to forms and procedure, and not to principles: and I lay particular stress on the words "in all necessary detail" — words which I have used several times: I do not for one moment question the propriety, or indeed the necessity, of having the outlines indicated by central authority: I simply dispute the possibility of getting the details filled in, to ensure smooth working, they should be filled in, by anybody who is not in real touch with the work.

10½ If any proof is needed, I would appeal to the experience derivable from the two codes. The present edition of the Madras code, and the corresponding volumes, I and II, of the Government of

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India code, were issued as under:—  
 Madras Code, issued December 1886, corrected to 31st March 1888.  
 Government of India Code, Volume I, is—  
 sue uncertain, corrected to January 1886.  
 do do Volume II, is—  
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An absolutely correct comparison of standing orders is therefore hardly possible, but for practical purposes, it will be sufficiently correct to compare the numbers issued from 1st January 1886, and if such a comparison errs at all it will be in the direction of understating the relative activity of codification in Madras. From January 1886 then the numbers of standing orders issued have been

|                                  |     |
|----------------------------------|-----|
| Madras Code.....                 | 916 |
| Government of India Code, volume |     |
| I — 2II, and volume II — 27      |     |
| total.....                       | 208 |

The numbers in each case are the numbers actually issued to the department. Now what is the explanation of the very much greater activity of codification in Madras? To some small extent, but only a very small extent, the greater number of the Madras Standing orders is due to the fact that during the earlier portion of the period under comparison the Government of India adopted a different system of numbering, two or three standing orders

sometimes appearing under a single number; but making every allowance for this, the number of standing orders to the Madras Code has been quite three times the number to the corresponding volume of the Government of India Code. What is the explanation of the difference? Some no doubt will say that it is entirely my fault, but my action in connection with the introduction of standing orders is confined to submitting drafts embodying general orders and decisions by certain specified authorities, in accordance with a code rule which requires that all such orders and decisions shall be codified, and, if I initiate unnecessary proposals, there are two other members of the Code Committee to check me. I suppose that I am personally responsible for the initiation of some 750 of the standing orders of the present code, but I could certainly count on the fingers of one hand the draft standing orders proposed by me and rejected by the Committee. There must therefore be some other reason for the comparatively larger number of standing orders to the Madras Code, and the reason, I take it, is simply that the deficiencies & impracticabilities of the code do not come under the notice of the Government of India, as they do under the notice of the local Government, because the former are not, as the latter are, through the officers

302/11  
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II. I am now aware — I only came to the knowledge of it a few days ago — that according to the letter of the Government of India Code the Madras Government has never had the power to codify any standard form. The Government of India Code is quite clear upon this point, see volume I, chapter I, para I,

and chapter VI, para 30. But the fact remains that, as I have pointed out above, the Madras Government has for years assumed and exercised this power with something more than the tacit consent of the Government of India, and if this power is now to be withdrawn we shall immediately find ourselves involved in serious practical difficulties. As a result of the liberty tacitly allowed hitherto we have a body of forms and rules of procedure differing in many details from those prescribed by the Government of India. I presume that in any case we shall not be required to at once undo what we have already done. But how about the future? There is probably no part of departmental procedure, and no single form, which can be absolutely dissociated from all others and dealt with without any reference to any others; All parts hang more or less together. As a consequence of the numerous resolutions that the Government of India is now issuing, with reference to the recommendations of the Accounts Committee, we shall in due course have prescribed a number of new forms and rules of procedure, or modifications of old ones. By reason of the interdependence of the different parts, many of these are pretty sure to clash more or less with our existing forms & rules. Must we in every such case obtain previous sanction for every trifling modification of the new forms to

202/12 71  
suit our local conditions? or failing this must we undo whatever it may be that makes the modification necessary?

12. Then again are we — that is practically on F — to go on at once with such codification as may seem necessary for giving effect to the series of resolutions now issuing? Or are we to wait for the issue of standing orders to the Government of India? It seems to me that it would be waste of time to attempt independent codification, seeing that much of what we do may probably have to be altered when the Government of India's standing orders are received.

13. It will perhaps be said that all this is no business of mine, & that my duty is simply to carry out the orders, and not to question their expediency. The orders in question however are only meant to be a guide, and that guide is the efficient and economical working of the department, and convenience as far as that can be attained. It is really essential in the requirements & orders of the Government of India is, in the long run, dictated rather than promoted by insistence on uniformity in non-essentials, such as forms and procedure. I should, I think, be wanting in my duty if I did not draw attention to the probable consequences of the new departure, more especially as it is by no means clear that there has been any

deliberate intention on the part of the Government of India to interfere with the existing practice in Madras, a practice which has continued for ten or twelve years or more, without, as I believe, any occasion having once arisen for the Government of India to veto the action of the Madras Government, whilst, as already pointed out, they have frequently adopted changes initiated in Madras.

14. I could say much more on the subject if necessary, but much of what I have already said, in my office note No. 183 of 15th January 1890 regarding the expediency of leaving the Examiner, at any rate in the present crisis, to settle (subject to after-control) the procedure of his own office, is equally applicable to the present case, and it would be waste of time to repeat here what I have said there.

15. In conclusion I venture to hope that measures may be taken to get the question settled at an early date, because, pending its settlement, it seems useless to attempt action on the many resolutions issued, and still issuing, on the recommendations of the Accounts Committee. It seems useless, because codification is practically impossible until the question is settled, and because the issue of the resolutions to the department prior to codification, or in any other shape than that of

30/1/91 88  
perfected standing orders, must I submit  
result in unutterable confusion. With reference to the latter part of my last sentence, I would ask you to consider, for instance, Government of India Circular No. 37, regarding "Forms for making payments": and by way of making the situation as simple as possible, I would ask you to imagine that we are now working, not under the Madras Code, but under the Government of India Code. Now, even on that supposition, it seems to me clear that to issue the resolution to the department, "for information & guidance", can only produce the utmost confusion: for such action would mean that every officer and subordinate in the department, whether in the executive branch or in the accounts and audit branch, would have to work out for himself, from the Committee's recommendations & from the orders of the Government of India, the precise effect of the latter (orders of the Government of India) and then to correct his code, either actually or in imagination, and to modify his procedure accordingly. As a matter of fact, however, we are not now working under the Government of India Code: we are working under the Madras Code, under rules & with forms which, though their general effect is practically the same as that of the rules and forms of the Government of India quoad the general requirements of the Government of India, yet differ from the latter in numerous

PTC No 6385

little details — details which, I may observe, it would be very difficult indeed to specify completely — which, even if the reference to the forms numbers and code paragraphs of a foreign form book and code were intelligible to Madras officers, must as regards many details make it exceedingly difficult, if not quite impossible, for any Madras officer to appreciate accurately either the meaning of the Committee, or the effect of the orders of the Government of India.

CL

C.

Ms.  
D20/1

- No. 3451 W. 2/5-12-89
- 133C - 10-1-90
- 2871 W. 14-7-88
- 917 W. 20-3-88
- 916 W. 20-3-88
- 358C - 20-1-90
- 754 W. 13-3-89
- 287 W. 2-2-87
- 4012 W. 22-12-88
- 2882-3 W. 14-7-88
- 2247 W. 23-7-86
- 1335 W. 7-5-88
- 2610-11 W. 4-10-87
- 1147 W. 26-4-87
- 1146 W. 26-4-87
- 2640 W. 21-9-89
- 5949 C. 20-12-89
- 4370 C. 30-9-89
- 3517 W. 10-12-89
- 3245 W. 16-11-89
- 805 W. 16-5-89
- 3486 W. 4-12-89
- 2964 W. 19-10-89
- 27-1-90

gentl  
Ad.

PUBLIC WORKS DEPARTMENT.

# PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Office note from the Secy. P.W. Dept. dt. 26.9.89 & 20 January 1890

Ordered that the Govt. of India be addressed

Re: P.W. Dept.

Re: Govt. of India P.W. Dept.

Sir,

With reference to Govt. of India Circulars dt. 33.10.88 & 20.1.1889, I am directed to forward the accompanying copy of a note from the Examiner P.W. Accounts, and to enquire whether the latitude hitherto allowed this Govt. in the matter of prescribing forms suited to local requirements can no longer be exercised.

Yes  
28/Jan

I am to say that this Govt. does not consider the Circulars in question to be absolutely binding on it, but if such be the intention of the Govt.

P.C. No. Wf.

Govt of India, I am directed  
 to state that H. E. the Governor  
 in Council entirely concurs  
 in the views expressed by  
 the Examiner, and is con-  
 vinced that the utmost  
 confusion will result if  
 the numerous forms which  
~~are~~ now accompanying  
 and agree with the provisions  
 of the Madras P.W. Code are  
 to be regarded as cancelled,  
 in every case in which  
 they do not absolutely  
 conform to the Govt of India  
 forms.

Yours,

W. C. 40

Recd 1. 20

6/2/90

302/303  
15

638

Govt. of Madras.

PUBLIC WORKS.

20/4/99

29<sup>th</sup> June 1899 No. 312 W.

S.O. 12

P. W. Form 1.

to be longer in execution.

From that the 2<sup>nd</sup> of  
the address  
the latitude hitherto  
allowed this part  
in the matter of presenting  
linked to local  
requirements can no  
longer be executed

1/2  
30/2  
Mr Form 1

inquiring whether the  
latitude hitherto allowed  
this part in the matter of  
presenting forms linked  
to local requirements can

1/2