

- (1) பக்கங்களின் எண்ணிக்கை 24  
 (2) புதுக்கித் திருப்பிய நாள் 7-5-89  
 (3) ஆதாரங்குறிப்பவர் கருக்கொப்பம் 10/8

## தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D துறை

|                                       |              |                  |
|---------------------------------------|--------------|------------------|
| அரசாணை எண்.<br>மு. கோப்புத் தாள் எண். | 421 W<br>422 | அச்சகம்<br>பலவகை |
| நாள் :                                | 8. 2. 1890   | 198 .            |

மடிக்கலோ கண்டபடி கையாளலோ கூடாது

01/5

GOVERNMENT OF MADRAS.  
PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following papers:—

From Lieut.-Colonel A. G. BEGBIE, R.E., Officiating Deputy Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 18th January 1890, No. 7 A. G.

With reference to Military Department Army Circular, dated the 28th October last, extending the Military Works Department to the Presidencies of Madras and Bombay and to the Local Administrations of Burma, Hyderabad, Rajputana, Central India and the Central Provinces, I am directed to state that it is now proposed, as a convenient and desirable measure, that the accounts of the divisions transferred to the Military Works Department should remain under the audit of local Examiners of Public Works Accounts. This arrangement has been found to answer in the case of certain divisions, which were formed about two years ago for the execution of the special defence works of the Bombay Presidency.

2. With regard to the charge for audit: a convenient and equitable arrangement for apportioning the charge of the Central Office of Accounts would be to make a fair allowance for the audit of the accounts rendered by civil officers acting as Public Works disbursers and to distribute the balance between civil and military works in proportion to the number of divisions of each class in the province, and I am to inquire whether this division has the approval of His Excellency the Governor in Council.

3. The Direction and Executive establishments will, it is understood, be provided by the Military Works Department, but the accountants employed in Military Works divisions will, presumably, be drawn from the Civil Works establishment, the total cost thereby entailed being borne by the Military Works Department.

Office note from the Examiner, Public Works Accounts, dated Madras, 4th February 1890, No. 549.

Your office note No. 438 C., dated 23rd January 1890.

Supposing it is eventually settled that the accounts of the transferred divisions shall remain under my audit, I am disposed to think that the proposed method of dividing charges would be far from equitable. I am however strongly of opinion that the proposal to leave the audit with me is not a good one. And as my reasons for thinking the proposed adjustment inequitable will, to a certain extent, be indicated in stating the objections to the main proposal, I will deal with the latter first.

2. I have recently discussed the matter both separately and jointly with Colonel Tomkins and with Colonel Oldham, the present Examiner, Military Works Branch, and we were all very decidedly of opinion that, as a permanent arrangement, in the interests of all concerned, the audit should be completely transferred to the Examiner, Military Works Branch. The only difference of opinion between us was on the question whether the complete transfer should take place at once, or whether it would be convenient that I should retain the audit of the accounts of the current financial year, the Examiner, Military Works Branch, taking over the audit of the accounts of the coming year. Moreover Colonel Tomkins tells me that he has discussed the question

with Major Clarke, now at Hyderabad, who will, it is understood, shortly succeed Colonel Oldham as Examiner, Military Works Branch, and that Major Clarke is of the same opinion.

3. I was told by Colonel Oldham that the Bombay Government some time ago submitted a proposal to the effect that the audit should remain with the local Examiner; and it seems very probable that it is this proposal that has led to the suggestion now made by the Government of India. I asked Colonel Oldham whether he could state on what grounds of supposed convenience the Bombay proposal was based, and he told me that, as far as he could discover, the only reason apparently was that the Government of Bombay hope to obtain some financial advantage out of the arrangement, or to avoid some financial disadvantage. Apparently they find that, if they give up the audit, they will not be able to reduce the cost of their accounts establishment by anything like the sum—a percentage on works outlay—that they now receive for the audit. Judging from what Colonel Oldham told me about the present Bombay terms, I am not at all surprised that the Bombay Government should wish to continue them; but the terms are very different from those now suggested. However, it seems to me that the question ought certainly not be settled by such consideration as this; and it also seems quite certain that no arrangement which is decidedly advantageous to one party, and decidedly disadvantageous to the other, will be allowed to continue for any length of time. No adjustment of charges is likely to be permanent which is not approximately based on the actual cost of the audit.

4. Putting aside, as an illegitimate consideration, the possibility of either party getting any material financial advantage at the expense of the other, it seems to me that the only possible argument for leaving the audit with local Examiners is that which in some cases—in our own case for instance, and in the case of Burma—might be based on the distance of the accounting divisions from the office of the Examiner, Military Works Branch, at Simla. At any rate that is the only one that either Colonel Tomkins, or Colonel Oldham, or myself could think of. But after all the distance—six days by post—is nothing very unusual. I have at present four divisions six days distant by post, and two divisions eight days distant; and I understand that the postal distance from Quetta to Simla is no greater than that from Madras or Bangalore to Simla, and that there is already one Military Works division (the Loralai division) several days more distant than the Quetta division.

5. Moreover, in my opinion, the question of postal distance is of very much less importance when considered with reference to communications between accounting divisions and the audit office, than it is when considered in connection with correspondence between the audit office and the sanctioning authority. And, if the audit office for the Madras Command is to be located at Madras, the difficulty as regards correspondence between the audit office and the sanctioning authority will be very seriously aggravated by the circumstance that the intermediate or subordinate authority in respect of many matters (the Inspector-General) is located at Simla whilst the superior authority (the local Commander-in-Chief) is located at Ootacamund. All references from the audit office to local Military authorities will apparently have to go *via* Simla, and in many cases the replies will have to follow the same route. I am of opinion that, as far as this Presidency is concerned, the inconvenience resulting from a few divisions being six or eight days distant by post, is less than that caused during a part of the year by the Secretariat and Chief Engineer's offices being at Ootacamund, and I feel sure that the inconvenience of having the audit office in Madras whilst the Inspector-General is at Simla, would be much greater than that of having the audit office at Simla whilst the executive divisions are in Madras.

6. I think also, and this is a point on which Colonel Oldham also expressed a decided opinion, that it must be highly inconvenient for the Inspector-General to have to deal with seven separate Examiners scattered all over India, instead of with only one Examiner located in the same building with himself. And also it must be decidedly inconvenient to the Superintending Engineer, Madras Command, to have to deal with three Examiners (Madras,

\* Military Works.  
Madras.  
Bombay.  
Burma.

Hyderabad.  
Rajputana and Central India,  
Central Provinces.

to deal with seven separate Examiners scattered all over India, instead of with only one Examiner located in the same building with himself. And also it must be decidedly inconvenient to the Superin-

Burma and Hyderabad) instead of with one. These last considerations of course do not directly concern us, but I am so convinced of the inexpediency of the proposed arrangement, in so far as it does affect us, that I am anxious to state the case as fully as possible. If the proposed arrangement were one of unquestionable convenience to the Military Works Administration, Government might be unwilling to press objections based on some little inconvenience to Madras; but there need be no such reluctance if there is reason to think that the arrangement would be equally inconvenient to both administrations.

7. Coming to considerations which more closely concern myself, I would point out in the first place that it is decidedly inconvenient, and a thing to be avoided as far as possible, for any Examiner to have to deal with more than one local Government, or its equivalent; to have in fact more than one master, each having equal claims on his time and attention. This, though it often proves a real inconvenience, is, however, a minor one. A very much more serious matter is, that each of these separate Governments or Administrations has, to a very great extent, its own rules and its own methods of working. Thus the Madras Government has its own code; Coorg—a single division—works under the Government of India code; and the divisions of the Madras Command would work under a body of rules different in many respects from either of the above. No doubt they work mainly under the Government of India Public Works Code, but I am assured by Colonel Oldham that they have, and indeed it stands to reason that they must have, a considerable body of uncodified law—Inspector-General's circular, and so on; and it will be a very serious matter to have to provide accountants, whether for divisional offices or for the central office, who are capable of properly working three systems differing in many details. Already I find considerable inconvenience from having to apply separate rules and procedure to the single Coorg division. Moreover this sort of inconvenience will not be confined to myself. The Superintending Engineer, Madras Command, will, I am sure, find it decidedly inconvenient to have to adapt himself to the different modes of working—and in many little details they are sure to differ—of the Examiners of Burma, Hyderabad and Madras.

8. I come now to the questions of the cost of the works, and of the distribution of their cost; and I may say at once that the proposed method of division would not be a fair one, because, in the first place, if I retain the audit of the accounts of these divisions, I shall have a considerable amount of additional work to do. These two divisions will practically constitute a separate "province" just as the single Coorg division now does, and for these two divisions I shall have to keep up a separate set of provincial books, and to submit separate provincial returns and accounts, monthly and yearly and otherwise. And, in the second place, with this separate "province" working under different rules, I do not think I should be able to give it any share in the economy which, as regards the Madras divisions proper, I hope to secure by an improved system of working, as explained in my remarks on Mr. Macdonald's note. I have considered the matter very carefully, and I have very little doubt that—to a considerable extent at any rate—I should have to treat the audit of the accounts of these divisions as something outside the ordinary work of the office, and to constitute for it a separate section which would be relatively much more costly than the rest of the office. Therefore, whilst I am confident of being able to reduce the cost of working per Madras division to very much less than the present cost, I think that in all probability the cost of working for the divisions of the Madras Command would be considerably more than the present cost per division; and then there would be the cost of the provincial work to be added to the cost of the divisional work. It follows that the proposed arrangement will be a costly one for the Military Works Administration; for, if the Examiner, Military Works Branch, took over the audit, he would no doubt be able to do it with a very trifling addition to the present cost of his office.

9. I think, therefore, that Government should press for the complete transfer of the audit to the Examiner, Military Works Branch; and there need not, I think, be any reluctance to do this, because there seems to be no particular reason why the same plan should be adopted in respect of all the Local Governments and Administrations mentioned in the letter of the Government of India. Even if the arrangement tried

for two years in Bombay in respect of two or three divisions has been found to work well, it does not appear that the arrangement adopted for a good many years in respect of Bengal, North-Western Provinces and the Punjab has proved a failure, and probably there will be no objection to adopting the latter instead of the former arrangement in respect of Madras.

ORDER—dated 8th February 1890, No. 421 W., Public Works.

His Excellency the Governor in Council concurs in the views of the Examiner, Public Works Accounts, as stated in his note above recorded, and more decidedly adheres to the opinion expressed in para. 6 of G.O., No. 3645 W., dated 21st December 1889, that it will be preferable that the accounts of Military Works should be rendered to the Examiner, Military Works Accounts, concurrently with the transfer of works.

2. The Government of India will be informed accordingly.

(Here enter No. 422 W., dated 8th February 1890.)

(True Extract.)

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

To the Examiner, Public Works Accounts,  
" Military Department.

LETTER—to the Secretary to the Government of India, Public Works Department,  
dated Fort St. George, 8th February 1890, No. 422 W.

I am directed to acknowledge the receipt of your letter No. 7 A. G., dated 18th January 1890, suggesting that the accounts of the divisions transferred to the Military Works Department should remain under the audit of local Examiners of Public Works Accounts, and in reply to state that His Excellency the Governor in Council more decidedly adheres to the opinion expressed in para. 6 of Proceedings No. 3645 W., dated 21st December 1889, that in this Presidency it will be preferable that the accounts should be rendered to the Examiner, Military Works Accounts, concurrently with the transfer of works.

2. The accompanying office note\* from the Examiner, Public Works Accounts, shows clearly the inconveniences which

\* Proceedings No. 421 W., dated 8th February 1890. would result from the arrangement proposed by the Government of India, and I am to state that this Government fully agree with the views therein stated. In any case, His Excellency the Governor in Council is unable to accept the arrangement proposed for apportioning the charge for audit.

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

GENERAL.  
ACCOUNT.

Govt. of {1890} Madras.  
PUBLIC WORKS.

Dated February, 8th.

Recd.

Encl.

G.O., 8th Feb. 1890, Nos. 421 W.,  
422 W.

FEBRUARY.

### Military Works Accounts

Stating that this Government most decidedly adheres to the opinion that in this Presidency it will be preferable that the— should be rendered to the Examiner, Military Works Accounts, concurrently with the transfer of works.

All communications  
should be addressed to  
the Secretary.

No. 7 44.  
GOVERNMENT OF INDIA.  
PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To The Secretary to the  
Government of Madras,  
Public Works Department,  
Calcutta the 18th January, 1890.

Sir, —  
With reference to Military Department Army Circular dated the 28th October last, extending the Military Works Department to the Presidencies of Madras and Bombay and to the Local Administrations of Burma, Hyderabad, Rajputana, Central India, and the Central Provinces, I am directed to state that it is now proposed as a convenient and desirable measure, that the accounts of the Divisions transferred to the Military Works Department should remain under the audit of local Examiners of Public Works Accounts. This arrangement has been found to answer in the case of certain divisions which were formed about 2 years ago for the execution of the special defence works of the Bombay Presidency.

2 With regard to the charge for audit, a convenient and equitable arrangement for apportioning the charge of the Central office of accounts would be to make a fair allowance for the audit of the accounts of officers acting as Public Works in the balance between Civil and Military works in proportion to the number of divisions of each class in the

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1890 .

EXAMINER, P. W. ACCOUNTS.

OFFICE NOTE No. 6749

V.

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Branch. The only difference of opinion between us was on the question whether the complete transfer should take place at once, or whether it would be convenient that I should retain the audit of the accounts of the current financial year, the Examiner Military Works Branch taking over the audit of the accounts of the coming year. Moreover Colonel Tomkins tells me that he has discussed the question with Major Clarke, now at Hyderabad, who will, it is understood, shortly succeed Col. Oldham as Examiner Military Works Branch, and that Major Clarke is of the same opinion.

3. I was told by Col. Oldham, that the Bombay Government some time ago submitted a proposal to the effect that the audit should remain with the local Examiner; and it seems very probable that it is this proposal that has led to the suggestion now made by the Government of India. I asked Col. Oldham whether he could state on what grounds of supposed convenience the Bombay proposal was based, and he told me that, as far as he could discover, the only reason apparently was that the Government of Bombay hope to obtain some financial advantage out of the arrangement, or to avoid some financial disadvantage. Apparently they find that, if they give up the audit, they will not be able to reduce the cost of their accounts establishment

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by anything like the sum — a percentage on works outlay — that they now receive ~~—~~ for the audit. Judging from what Col. Oldham told me about the present Bombay terms, I am not at all surprised that the Bombay Government should wish to continue them; but the terms are very different from those now suggested. However it seems to me that the question ought certainly not be settled by such consideration as this; and it also seems quite certain that no arrangement which is decidedly advantageous to one party, and decidedly disadvantageous to the other, will be allowed to continue for any length of time. No adjustment of charges is likely to be permanent which is not approximately based on the actual cost of the audit.

4. Putting aside, as an illegitimate consideration, the possibility of either party getting any material financial advantage at the expense of the other, it seems to me that the only possible argument for leaving the audit with local Examiners is that which in some cases, — in our own case for instance, and in the case of <sup>of</sup> Burma — might be based on the distance of the accounting divisions from the office of the Examiner Military Works Branch at Simla. At any rate that is the only one that either Col. Tomkins, or Col. Oldham or myself could think of. But after all the distance — six days by post — is nothing very unusual. I have at present four

divisions six days distant by post, & two divisions eight days distant; & I understand that the postal distance from Quetta to Simla is no greater than that from Madras or Bangalore to Simla, and that there is already one Military Works Division (the Loralai Division) several days more distant than the Quetta Division.

3. Moreover, in my opinion, the question of postal distance is of much less importance when considered with reference to communications between accounting divisions and the audit office, than it is when considered in connection with correspondence between the audit office and the sanctioning authority. And, if the audit office for the Madras Command is to be located at Madras, the difficulty as regards correspondence between the audit office and the sanctioning authority will be very seriously aggravated by the circumstance that the intermediate or subordinate authority in respect of many matters (the Inspector General) is located at Simla whilst the superior authority (the Local Commander-in-Chief) is located at Ootacamund. All references from the audit office to local military authorities will apparently have to go via Simla, and in many cases the replies will have to follow the same route. I am of opinion that, as far as the Presidency is concerned, the

\*  
Military Works.  
Madras  
Bombay  
Burma  
Hyderabad  
Rajputana & Central India.  
Central Provinces.

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inconvenience resulting from a few divisions being six or eight days distant by post, is less than that caused during a part of the year by the secretariat & Chief Engineers' offices being at Ootacamund, and I feel sure that the inconvenience of having the audit office in Madras whilst the Inspector General is at Simla, would be much greater than that of having the audit office at Simla whilst the executive divisions are in Madras.

3. I think also, and this is a point on which Col. Oldham also expressed a decided opinion, that it must be highly inconvenient for the Inspector General to have to deal with seven separate Examiners scattered all over India, instead of with only one Examiner located in the same building with himself. And also it must be decidedly inconvenient to the Superintending Engineer Madras Command to have to deal with three Examiners (Madras, Burma, and Hyderabad) instead of with one. These last considerations of course do not directly concern us, but I am so convinced of the inexpediency of the proposed arrangement, in so far as it does affect us, that, I am anxious to state the case as fully as possible. If the proposed arrangement were one of unquestionable convenience to the Military Works Administration, Government might be unwilling to press objections based on some little inconvenience to Madras; but there need

no such reluctance, if there is reason to think that the arrangement would be equally inconvenient to both administrations.

7. Coming to considerations which more closely concern myself, I would point out in the first place that it is decidedly inconvenient, & a thing to be avoided as far as possible, for any Examiner to have to deal with more than one local Government, or its equivalent; to have in fact more than one master, each having equal claims on his time and attention. This, though it often proves a real inconvenience, is however a minor one. A very much more serious matter is, that each of these separate Governments or administrations has, to a very great extent, its own rules and its own methods of working. Thus the Madras Government has its own code; Coorg — a single division — works under the Government of India Code; and the divisions of the Madras Command would work under a body of rules different in many respects from either of the above. No doubt they work mainly under the Government of India P. W. code, but I am assured by Col. Oldham that they have, and indeed it stands to reason that they must have, a considerable body of uncodified law — Inspector-General's circular and so on; & it will be a very serious matter to have to provide accountants, whether for divisional offices or for the central

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office, who are capable of properly working three systems differing in many details. Already I find considerable inconvenience from having to apply separate rules and procedure to the single Coorg Division. Moreover this sort of inconvenience will not be confined to myself. The Superintending Engineer Madras Command will, I am sure, find it decidedly inconvenient to have to adapt himself to the different modes of working — and in many little details they are sure to differ — of the Examiners of Burma, Hyderabad and Madras.

8. I come now to the questions of the cost of the work, and of the distribution of their cost; and I may say at once that the proposed method of division would not be a fair one, because, in the first place, if I retain the audit of the accounts of these divisions, I shall have a considerable amount of additional work to do. These two divisions will practically constitute a separate "province" just as the single Coorg Division now does, and for these two divisions I shall have to keep up a separate set of provincial books, & to submit separate provincial returns and accounts, monthly and yearly & otherwise. And, in the second place, with this separate "province" working under different rules, I do not think, I should be able to give it any share in the economy which, as regards the Madras divisions

proper, I hope to secure by an improved system of working, as explained in my remarks on Mr. Macdonald's note. I have considered the matter very carefully, and I have very little doubt that — to a considerable extent at any rate — I should have to treat the audit of the accounts of these divisions as something outside the ordinary work of the office, and to constitute for it a separate section which would be relatively much more costly than the rest of the office. Therefore whilst I am confident of being able to reduce the cost of working per Madras division to very much less than the present cost, I think that in all probability the cost of working for the divisions of the Madras Command would be considerably more than the present cost per division; and then there would be the cost of the provincial work to be added to the cost of the divisional work. It follows that the proposed arrangement will be a costly one for the Military Works administration: for if the Examiner Military Works Branch took over the audit, he would no doubt be able to do it with a very trifling addition to the present cost of his office.

9. I think therefore that Government should press for the complete transfer of the audit to the Examiner Military Works Branch; and there need not, I think, be any reluctance to do

676  
this, because there seems to be no particular reason why the same plan should be adopted in respect of all the local governments and administrations mentioned in the letter of the Government of India. Even if the arrangement tried for two years in Bombay in respect of two or three divisions has been found to work well, it does not appear that the arrangement adopted for a good many years in respect of Bengal, North-Western Provinces, and the Punjab has proved a failure, and probably there will be no objection to adopting the latter instead of the former arrangement in respect of Madras.

6/2  
C.  
H.  
D. 4/2

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No. 3645-6W of 21-12-89

Genl  
Sect

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 5-2-90

Read the following

From the Govt. of India No 7 A.S. of 18-1-90.  
- Genl Secy. 5249 of 4-2-90

7/10  
H.S. the Governor  
in Council concurs in the  
views of the Genl Secy.  
as stated in his note  
above recorded, and  
now decidedly  
adheres to the opinion  
expressed in para 6 of  
L.P. No 3645-W dated 21-  
Decr 1889 that it will  
be preferable that  
the accounts of Military  
Works should be  
rendered to the Examine  
Military Works Accounts  
Concurrently with the  
transfer

Mar 6-2-90 R.B. 1-90

transfer of works.

2. The Fort. of India will  
be informed accordingly.

H.S. no. 107

To the Secy to the Govt. P.W.D.

Sir,

I am directed to  
acknowledge the receipt  
of your letter no. 7 A.G. of  
18<sup>th</sup> January 1890, suggesting  
that the accounts of the  
divisions transferred to the  
Military Works Dept.  
should remain under the  
audit of local examiners  
of P.W. accounts, and in  
reply to state that H.S.  
The Governor in Council  
adheres to the opinion  
expressed in para 6 of  
Proc. no. 3645 W dated  
21<sup>st</sup> Decr 1889. That it  
will be preferable that  
the accounts should be  
rendered to the Govt. Mil.  
Works Accounts Con-  
sultant with the transfer  
of works.

To the

Govt. P.W. Dept.  
Mil. Dept.

+ Proc. no. 107

14/2

2. The accompanying  
Office note from the Govt. P.W.  
accounts show clearly  
the inconvenience which  
would result from the  
arrangement proposed  
by the Fort. of India, & I  
am to state that this  
Govt. fully agrees with  
the views therein  
in any case, H.S.  
Govt. in Council is unable  
to accept the arrange-  
ment proposed for  
apportioning the charge  
for audit.

Rem & Co

6.2.90

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14/2 1188.

Govt. of Madras.

PUBLIC WORKS.

W. J. B. 18/90

G.O. 825 Leg. 1890. No. 21-24.

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Public Works Accounts

According to the <sup>order</sup> ~~the~~ <sup>should be rendered to the</sup> ~~the~~ <sup>Public Works Accounts</sup> ~~concurrently with the~~ <sup>transfer of works.</sup>

Public Works Accounts

Making that this for <sup>and</sup> ~~and~~ <sup>decidedly adheres</sup> ~~to the opinion that no~~ <sup>Presy. should be prepared</sup> ~~that the~~ <sup>should be</sup> ~~rendered to the~~ <sup>concurrently with the</sup> ~~transfer of works.~~