(3)

(1) பக்கங்களின் எண்ணிக்கை 54

(2) புதுக்கித் திருப்பிய நாள் 4/1/91

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

(7)

அரசாணை எண். மு. கோப்புத் தாள் எண்.	6	அச்சகம் பலவகை
நாள் : 4-1-1892		198 .

D.V

மடிக்கவோ கண்டபடி கையாளவோ கூடாது (~~Mended Cover~~)

27 Sheets

(~~For mending~~)

ஆவண. கா-1—18,006—15-6-87.

4th January 1892, No. 6 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—again the following paper :—

G.O., dated 26th November 1891, Nos. 3173-4 W., Public Works.

Read—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated 7th Nov. 1891, No. 6825.

Order—dated 26th November 1891, No. 3173 W., Public Works.

His Excellency the Governor in Council concurs in the views of the Chie Engineer and Examiner of Public Works Accounts that the time has arrived for the abandonment of the separate Madras Public Works Code and the adoption of th Government of India Code ; the Government of India will be addressed upon thi subject.

2. Separate orders will be passed upon the question of the organisation and distribution of the accounts establishment.

(Here enter No. 3174 W., Public Works, dated 26th November 1891.)

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

Letter—from Colonel J. PENNYCUICK, R.E., Secretary to the Government of Madras, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 26th November 1891, No. 3174 W.

With reference to your letter No. 78 G. of 11th January 1888, and previous correspondence on the same subject, I am directed to state that His Excellency the Governor in Council, on further consideration, is of opinion that the time has come for the abolition of the Madras Public Works Department Code and for the adoption of the Government of India Code, which is understood to be in force in every other province in India.

2. I am, therefore, to request the sanction of the Government of India to the introduction of the latter code from such date as may be found practicable.

3. In making this proposal His Excellency the Governor in Council recognises the fact that some of the forms prescribed by the Government of India Code may not immediately and that others may not at all be applicable to this Presidency and that, on the other hand, there may be rules and orders peculiar to the Madras Code which it may be desirable to maintain in force for a greater or less period.

4. It is obviously impossible to take up each case of difference separately ; it is the desire of this Government to adopt the practice of the Government of India in all cases where there is not a distinct practical reason for not doing so, but the change must of necessity be gradual, and I am, therefore, to express the hope that a

considerable amount of latitude will be allowed to this Government in the matter of alteration of forms and procedure.

5. In connection with this subject I am to allude to your letter No. 181 A.G., of 23rd October 1891, and previous correspondence on the subject of the report of the Public Works Accounts Committee, and to state that, in the opinion of this Government, the acceptance of the Government of India Code carries with it the acceptance of such of the recommendations of the Accounts Committee as have been approved by the Government of India.

6. It will, therefore, be unnecessary to discuss these recommendations in detail; if there be any special points on which this Government considers their complete acceptance undesirable, these points will be separately submitted for consideration.

7. The discontinuance of the work of maintaining the Madras Code will enable a substantial saving to be made in the cost of the establishment of the Examiner's office, but it is the desire of this Government to introduce some slight changes in the distribution of the accounts establishment, which may possibly absorb a portion of this saving; a separate reference will be made upon this subject.

8. If the proposals contained in this letter have the approval of the Government of India, I am directed to request that this Government may be furnished, at as early a date as possible, with three hundred copies of volumes I and II of the Government of India Code, with a view to their distribution to the department.

READ—also the following papers:—

From Colonel J. G. FORBES, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 23rd October 1891, No. 181 A.G.

I am directed to invite a reference to your letter No. 151 W., dated 17th January last, and to inquire when the Government of India may expect a report as to the action taken by the Government of Madras on Public Works Department letter No. 86 A.G., dated 11th June 1890, requesting the introduction of certain measures of reform which were ordered by the Government of India in connection with the report of the Public Works Accounts Committee.

Telegram from the Government of India, dated 22nd December 1891.

From Colonel J. G. FORBES, R.E., Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 24th December 1891, No. 3312 G.

In continuation of this office telegram No. G. 440, of the 22nd instant, relative to the introduction of the Government of India Public Works Department Code in the Madras Presidency, I am directed to state that the proposals of His Excellency the Governor in Council, as set forth in your letter No. 3174 W., dated the 26th November last, are concurred in by this Government.

2. The Government of India, however, regrets that the introduction of the Public Works Department Code in the Madras Presidency cannot be carried out on the 1st January next as desired by the Government of Madras, because Volume II of that Code, of which a small edition only was recently issued in anticipation of a complete revision, is again out of print, and because a sufficient number of copies of Volume I cannot be supplied with complete sets of Standing Orders issued up to date.

3. A further reprint of Volume II, in its present form, and a reprint of Volume I, with Standing Orders issued up to date has however been ordered. These will be pushed through the press with as little delay as practicable, and the number of copies of each volume asked for by the Government of Madras will be supplied as soon as printed.

ORDER—dated 4th January 1892, No. 6 W., Public Works.

The sanction communicated in the letter of the 24th December 1891 recorded above to the introduction of the Government of India Code into this Presidency is communicated to the officers of the Public Works Department for information and guidance.

2. Copies of the Code will, on receipt, be distributed to the department, but it will be observed from letter No. 3174 W., dated 26th November 1891, that full effect cannot at once be given to the change. The procedure of the Government of India will, however, be adopted in all cases where there is not a distinct practical reason against it. Questions of this kind which may arise will be dealt with separately, and in order that they may be fully considered and decided on uniform principles they will be invariably submitted for orders by or through the Examiner, Public Works Accounts.

3. The acceptance of the Government of India Code carries with it, as already pointed out in para. 5 of the letter to the Government of India quoted above, the acceptance of such of the recommendations of the Public Works Accounts Committee as have been approved by the Government of India.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ the Examiner, Public Works Accounts.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, No. I Periyár Project Division.
„ the Financial Department.

Exd. G. A. Lewis.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated January, 4th.

Recd. *Encl.*

G.O., 4th Jan. 1892, No. 6 W.

JANUARY.

Government of India Code

The sanction of the Government of India to the introduction of the — into the Madras Presidency, communicated, with remarks, to officers of the department for information and guidance.

Inclosure A to Office Note No. 825 dated 6th November 1891.

Extract from memorandum for the inform-
ation of Mr. I. S. Sherlock-Hubbard on his
taking charge of the office of Examiner P.W.
Accounts Madras, from Major C. H. S.
Christie R.E. prepared with reference to
Madras P.W. Code para 403 A.

× × ×

7 As the Examiner, Madras, is exofficio
Member and Secretary of the Code Comm
it seems desirable to point out that it m
very possibly be necessary, in the cours
of the next six months, to initiate ~~intimate~~
measures for a reprint of the code, of
which the present edition was issued in
I do not think it will be possible to car
this through properly without special
assistance; but the work is not properly
Examiner's work, and any additional esta
ment that may be required in connectio

with it could, and in my opinion should, be treated as establishment of the Secretariat, although it might work under the orders of the Examiner as Secretary to the Code Committee. In this connection the revision of the index of the code will require very special attention.

× × ×

(True Extract)

G. Rattan
Supdt. Correspondence Branch

CH 4/11
R 6/11

Enclosure B (to Office letter No 6825 dated 6th

No. B L/2351.

Public Works Offices.
Bombay 29th October 1891.

From
The Examiner, Public Works Accounts,
Bombay

To
The Examiner of Public Works Accounts
Madras

Sir,

In reply to your letter No 6296 of the 15th Instant, I have the honor to state that copies of the correspondence bearing on the subject of introduction of the Government of India Code (Public Works) and forms could not conveniently be furnished. The code was adopted under orders from the Local Government in 1879* and that up to the present the forms have only been partially introduced in this Presidency and their use is being gradually extended.

* Vide Government Memo No 503 A dated 12th August 1879 copy attached.

The forms that have already been adopted have

have not caused any practical inconvenience

I have the honor to be
Sir
Your most obedient servant
(Sd) Fredk Hutchinson
Examiner P.W. Accounts

No 503 A. of 1879.
Public Works Department.
Bombay Castle, 12th August 1879.

Circular Memorandum.

The Government of India Code of Regulations for the Public Works Department, Vol I, Fourth Edition, is generally applicable to the Public Works Department of the Bombay Presidency, and copies thereof are forwarded to the Engineer for the use of his own office and those of the Assistant Engineers and Upper Subordinates in charge of Sub-divisions

2. For the words "Bengal Government" or "Government of India," wherever they occur in this Code, the words "Government of Bombay" should be substituted.

3. Any alterations of the rules in the Code relating to Accounts that may be needed to suit the special requirements of this Presidency, will be considered, on being brought to notice by the Examiner of Public Works Accounts; meantime, it is to be understood that the procedure at present in force will be continued.

4. The Chief Engineer for Irrigation and the Superintending and Executive Engineers should draw the attention of the members of the Engineering and Upper Subordinate Establishments serving under them to the extract para 47, Chapter IV, Section I of the Code, printed below.—

47 Every Engineer and Upper Subordinate must provide himself at his own expense with the latest edition of the Public Works Code, keep it corrected up to date, and

produce it when required by his Departmental superiors. Service copies of the Code and of the Standing Orders as issued will be supplied for the use of offices under the orders of the Local Government or Administration.

(Sd/ W. A. Baker,
Colonel, R.E.
Under Secretary to Government.

(True Copy)

G. E. Ratton
Supdt. Correspondence Branch

CH 4/11
B 4/11

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(C. No. $\frac{1201}{8}$.)

6

KEEP WITH

CURRENT No.

dated 189 .

GOVT. OF MADRAS. 189/. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

6/6

Madras, 7th November 1891.

OFFICE NOTE No. 6825

To
W.

Enclosure A is an extract from a memorandum dated 24th, June 1891 received from Major Christie R.E., on relieving him of charge of the Office of Examiner, P.W. Accounts, in which it was said that -

> "it may very possibly be necessary, in the course of the next six month to initiate measures for a reprint of the code, of which the present edition was issued in 1886"

I have, however, not felt justified in undertaking the work for the reasons recorded in this Note, and I have refrained from expressing an opinion on the subject until I had, by some experience here, ascertained whether there was any real necessity for the use of a separate code.

2. There can be no doubt that if a separate code is to be kept up, the time has arrived for a re-issue of the edition that was published 5 years ago, and which, in consequence of the insertion of additional matter by means of

3000-3-2-91.

innumerable slips and interleaves, has become a most inconvenient volume for purposes of reference. But, as Major Christie remarked, the work cannot be done without additional establishment, and I confidently submit for the consideration of Government that the cost of a separate code is out of all proportion to any advantage that may be derived from it, and that from a practical point of view it is an altogether unnecessary item of expenditure.

3. My opinion on (A) the undesirability of keeping up a separate code will be found in paras 5 to 28, while (B) paras 30 to 41 contain my reasons against a re-issue of the code.

4. The objections that occur to me against keeping up a separate code may conveniently be grouped under the following heads, viz:

I. Unnecessary expense;
II. Needlessness;
III. Want of promptitude in keeping it up to date;
IV. Danger of innovations;

and each of these points will be noticed in consecutive order.

A.

I. Unnecessary expense.

5. The establishment in the Code Section of the Examiner's Office consists of :-

		Rs.
I Accountant 3rd. grade 7	216	
Presidency allowance and house rent......	60	276
2 Clerks IV Class 3rd. grade 6/7		55
		Rs.331

or Rs.3972 per annum; but, in addition to this, a portion of the time of the Examiner, the Senior Deputy, and the heads of branches, is involved in the work.

6. To the above charge of Rs.3972 a year, the cost of stationery and of printing standing orders and forms should be added. This, as shown in para 32, has amounted to Rs.6690 since 1886.

II. Needlessness

7. On all fundamental principles the Madras Code is based on the Government of India Code, and it is only in some matters of detail that the two differ. A separate Code may have been necessary in days gone by, when the Government of India demanded absolute adherence to its own forms, but now that each Province is allowed - see para 26 - to modify those forms to suit local requirements, the necessity for rejecting the Government of India Code has ceased to exist.

8. Codification in the Madras Code arises out of three sets of orders, which are ~~desired~~ described in paras 9, 10 & 11

9. One of these sets of orders consists of Standing Orders of the Government of India which are issued as "applicable to

Madras and Bombay". They are therefore binding on us, and we have no choice to accept or reject them; but - the advantage (?) we derive from issuing the Standing Orders as our own is that we pay heavily for the infringement of copyright when we might have received them from the Government of India without labour and without charge.

10. Other Standing Orders of the Government of India are so manifestly necessary that we cannot exclude them from our Code without giving up the "first principles" which are common to both Codes; but here too we have the questionable privilege of paying for the establishment that deals with them, as also for the cost of printing.

11. A third set of Government Orders that finds its way into the Madras Code arises (i) out of local Government Orders and (ii) out of representations from the Examiner (a) as to the need of amplifying or giving a clearer interpretation to, some rule already in the P.W. Department Code or the Civil Service Regulations, or (b) as to the need of prescribing a certain new procedure for the perfecting of the system of accounts.

12. Many of the rulings that emanate from the Examiner's representations might more conveniently be communicated to the offices concerned, by means of circular letters; and in my opinion all useful purposes would be met if every office

kept a note-book, alphabetically and methodically arranged, of every ruling that affected it, whether communicated by a Government Order or a circular letter. Arrangements for such a notebook have just been made in the Examiner's Office.

13. The Government of India does not codify all its own circulars and resolutions; but we codify everything, whether taken from circulars and resolutions from the Government of India or from our own Government Orders, and we do it at a cost of Rs. 3972 a year exclusive of printing charges. In my opinion this is money wasted.

14. In this connection I may mention that until a few years ago Bombay used a Code of its own, and that no inconvenience has been experienced there by adopting the Government of India Code and by gradually introducing the Government of India forms (see enclosure B)

III. Want of promptitude in keeping a separate code up to date.

15. The value of a Code depends on its being up to date, but the issue of Standing Orders has usually been in arrears, in consequence of the delay in passing them through Press. The obvious conclusion to be drawn from this is that if our Code is to be kept up to date plant and establishment must be increased in the Press.

IV. Danger of innovations.

I6. Too much stress cannot be laid on the fact that in all matters of account procedure a Local Government is guided to a great extent by its financial officer, and that therefore if an Examiner states that a rule or procedure is absolutely necessary for audit purposes his recommendations are generally accepted. But even men of genius sometimes differ as to the best methods of arriving at the same results, and the stability of a separate Code for any one province is therefore limited, to a considerable extent, to the life-time (in office) of an Examiner, and it is easy to see what the "P.W.D. Code" would be if the Examiner of every province had the power to draft his own ~~Code~~ rules.

I7. As instances of innovation in the Madras Code, I would quote the following four cases which have come under my own notice -

(i) the prohibition against the receipt of cash by departmental officers in payment of dues to Government (Code para I602 A).

(ii) the prohibition against entering a cheque in the cash-book "until it is finally made over to the payee" (Code para I744 A).

(iii) the introduction of an elaborate form of pay-order, in tre-foil, in payment of contractors' bills, in supersession of the simple

practice, prevalent in every othe province as far as I know, of writing the order for payment on the bill itself (Appendix Z para 2 to 7).

(iv). the introduction of two separate cash-books in each division, one for cash and the other for chequ in place of the simple form of cash-book, used in every other province, with separate columns for cash and cheques (Appendix Z paras I0 and II)

(i) gives unnecessary trouble to creditors, multiplies payments into Treasuries, and increases the number of adjustments between the Civil Department and the P. W. Department; iii and iv throw additional work, most unnecessarily, on divisional offices, which are usually over burdened with clerical work; while ii is objected to by Executive Engineers on other grounds. I therefore propose to submit a separate communication on the subject for the orders of Government.

I8. Allusion may also be made to the wholesale rejection of the recommendations of the P. W. Accounts Committee of I889 and the orders of the Government of India thereon, and to the submission by the Examiner of counter-proposals for the compilation of divisional accounts, which are still before Government.

19. I find that in letter No.1177 G. dated 18th. June 1887 the Government of India suggested the adoption of the Government of India Code by the Madras Government, but that Major Christie objected to it in his Office Note No.381 dated 23rd. July 1887 on the following grounds:-

- i. the necessity that would be involved for a revision of all the code forms and of the notes and references thereon.
- ii. the superiority of the Madras Code in some points of detail and arrangement; its greater facilities as a book of reference; and its cheapness.
- iii. the want of elasticity in the Government of India rules and forms.

20. In reference to (i) the experience in Bombay may be useful to Madras. In reply to my enquiry the P.W. Accounts Examiner there states (see enclosure B)-

> "the Government of India Code was adopted under orders from the Local Government in 1879, and that up to the present the forms have only been partially introduced, and their use is being gradually extended. The forms that have already been adopted have not caused any practical inconvenience".

21. This is precisely what I would recommend being done here.- Adopt the Code at once; and introduce the forms gradually, as the present stock of Madras forms is exhausted, or as circumstances may suggest. As already stated the two Codes are at one on all fundamental principles, and I can conceive no possible difficulty in the immediate adoption of the Government of India Code, and of a very large number of its forms.

22. Enclosure B also contains copy of the Bombay Government Circular No. 503 A dated 12th. August 1879, ordering the introduction of the Government of India Code.

23. Admitting, for the sake of argument, the superiority of the Madras Code in some points of detail and arrangement (ii), I submit that this superiority, real or supposed, is purchased at a cost of Rs.3972 a year, exclusive of charges for paper and printing (paras 5 & 6) and that the advantage is not worth the price.

24. Admitting, too, the greater facilities of the Madras Code as a book of reference, I would ask - Is this advantage commensurate to the cost of Rs. 3972 a year, exclusive of stationery and printing charges ?

25. As to the cheapness of the Madras Code (iii) I do not know the relative cost of printing in Calcutta and Madras, but, even supposing we had to pay for the Government of India Code - though I believe it is supplied free of charge to

other provinces - I cannot see that it is cheaper to set up type in two places than it would be to strike off additional copies from type already set up in one place.

26. The want of elasticity in the Government of India rules and forms (iii) can no longer be complained of (see para 21 6). There was a time when the Government of India insisted on a rigid adherence to any forms that it issued, but that is not the case now. I extract the following from para 39 of the report of the P.W. Accounts Committee of 1889 in support of this :-

> "The Committee thinks that it should be permissible to local governments to modify, to a considerable extent the forms and procedure, to suit the requirements of provinces, provided always that such modifications involve no departure from a principle, and does not affect the form in which the general results are stated. Local circumstances should, as far as possible, be allowed for, so long as essentials are attended to";

and instances could be multiplied in which rules and forms issued by the Government of India during the past 2 or 3 years have been based on the lines of these recommendations.

27. All the arguments advanced by Major Christie might be urged, with equal force, by every province in the empire, and the confusion that would follow if every province were allowed to frame its own Code has been alluded to in para 16 As a matter of fact, every other Province, including Bombay, uses the Government of India Code, and I am not aware of any reason why special legislation is needed here more than anywhere else. "Local circumstances" are as important a factor in any other Province as they are here; and I am distinctly of opinion that with the present elasticity in the Government of India rules and forms nothing further is needed or desirable.

28. I find indeed that in another office note (No.183 dated 15th. January 1890 para 19) Major Christie claims for the present arrangement the advantage it affords for careful personal study of local requirements, and the opportunity for repeated revisions of a form before it reaches a stage of finality. He says ;

> "If I have to systematize any section of the work of my office, before attempting to lay down instructions and draw up forms, I discuss the matter probably for weeks with those who are in daily contact with the work in question, but I nearly always have to modify forms and instructions in the light of actual working experience. Few things are more difficult than to discuss in correspondence the details of a form or procedure. Moreover, what is wanted is the power of instant

> correction either on the first discovery of a defect, or on the first convenient occasion; and not the power of correction once only, but of repeated correction if necessary. Every new form and procedure requires careful watching, and probably for some time after its introduction repeated modification of little details, if not of more serious matters".

But with all deference to Major Christie's opinion, I confidently submit that this attempt to "measure, by a scale of perfection, the meagre product of reality" - this hyper - critical revision and re-revision of forms, is detrimental to good, practical results. It is quite possible, in my estimation, to sacrifice practicality (if I may use such a word) to theory; and I may say, too, that an approximately perfect system, well administered, is preferable to a perfect system worked indifferently.

29. It has been said that "ideals must ever lie a very great way off, and we will right thankfully content ourselves with any not intolerable approximation thereto"; and I think this principle might, with considerable advantage, be applied to the use of the Government of India Code and forms with the elasticity now connected with them. I believe a good bricklayer is content with a sufficient degree of perpendicularity in a wall, because it is impossible to

build a wall perfectly perpendicular, mathematically, and it would therefore be a waste of time and energy to pull down and rebuild, over and over again, in the vain hope of achieving such a result. Now, I think the "perpendicularity" of the Government of India Code and forms, with permissible modifications, is sufficient for all practical purposes, and that what the Province needs in reference to accounts procedure is, first, rest, - rest from standing orders and innovations - an impossibility while an Examiner has the power of multiplying rules -, and, next, relief from all work that is not absolutely necessary.

B.

30. Up to this point I have confined my opinion to the undesirability of keeping up a separate Code (at a recurrent charge of Rs.3972 a year exclusive of printing and stationery charges): the cost of re-issuing the Code, which will recur at intervals of 5 or 6 years, will be additional to this, and my remarks will now be directed to this item of expenditure.

3I. The work in connection with the re-issue of I888 was done out of office hours by Mr. Gaynor and Mr. Calder, at the cost of a months pay to each of these officers as honoraria for extra work. But in authorizing payment of this sum of Rs.880, the Government of India did so -

"on the express understanding that no such sanction would hereafter be given for future revisions of the Madras Code".

(see para I of Government of India P.W.D. letter No.II77 G. dated I8th. June I887).

32. The cost of the edition of I886 as far as I am able to ascertain it, was as follows:

	Rs.
Honoraria for extra work done by Mr.Gaynor and Mr.Calder	880
one month's pay to a 5th.grade accountant................	40
Cost of printing & binding....	I,500
	Rs. 2,420

It should however be noticed that this amount does not include the cost of printing any forms vide G.O.No.2787 W of 2Ist.October I886, paras I and 2. The 2nd. edition of the code (in I88I) including a reprint of the book of forms, cost Rs.I0,000 : and the forms were not reprinted in I886. But since that date no less a sum than Rs.4,I40 has been spent in connection with the revision of forms. It is therefore correct to state the cost of the edition of I886 at Rs.6,560 (2,420 + 4,I40) In addition to this sum the cost of printing standing orders on the code since I886 has been Rs.2,550 thus raising the total cost of the edition of I886, and the standing orders and forms consequent on it to Rs. 9,II0.

33. The Government of India having however distinctly refused to sanction the payment of any honoraria for future revisions of the Code, three alternatives are before us - 4/19

i. either to leave the work of revision alone, and go on making the present edition increasingly inconvenient as a book of reference by additional slips and interleaves.
ii. or to have the work done at the cost of temporary establishment, as suggested by Major Christie.
iii. or to adopt the Government of India Code.

34. The first plan has nothing to commend it, as the present volume is already inconveniently full of additions and corrections, and as it would involve the continuance of the present expenditure of Rs.3972 per annum in the Examiner's Office.

35. The second alternative would necessitate this annual charge of Rs.3972 in addition to the heavy cost of re-issuing the code (see para 32). Major Christie's proposals (see enclosure A) that the cost of the temporary establishment employed on the work should be borne by the Secretariat and not by the Examiner's Office, does not in any way diminish the cost. And if the work were done by temporary clerks, there is much force in para 3 of Major Christie's Office Note No.38I dated 23rd. July I887 where he says that "any apparent saving

would be swallowed up by the additional charge for keeping matter in type which would result from inevitable delays consequent on carrying on the work without sufficient establishment".

36. But perhaps a more serious objection to having the revision done by temporary clerks is that their work would require thorough but unavailable, scrutiny by a superior officer. Mr. Gaynor (Senior Deputy) is to a very great extent engaged in the inspection of Divisional Offices, and this work is much too important to be allowed to suffer. (In 1886 inspection work was done by an Officer who is not now in this Province). Mr. Calder (second Deputy) is in responsible charge of the Establishment Audit Branch, to the detailed work of which the Examiner has not time to attend without neglecting more important duties, and for this same reason the Examiner could not give his close personal attention to a revision of the code.

37. The first and second alternatives may therefore be set aside as undesirable, and expensive; while the third, viz that of adopting the Government of India Code, is the only one that commends itself.

38. The effect of this would be -

i. that the annual cost of Rs.3972 in the Examiner's Office would be saved

ii. that the cost of stationery and printing of standing orders &c would also be saved. This has cost Rs. 6690. since 1886 (see para 32).

4/14

iii. that the heavy cost of re-issuing the code immediately, and at intervals of 5 or 6 years - would be avoided. (The cost of the edition of 1886 was Rs. ~~2110~~ 2420, as explained in para 32).

iv. that it would bring us into closer touch with the Government of India and the department generally (see para 40).

39. I would therefore earnestly recommend that the P.W.D. Code of the Government of India be brought into use in this Province and that early application be made to that Government for a supply of volumes I and II in time to admit of their being distributed and brought into use with effect from 1st. January 1892.

40. The importance of keeping in closer touch with the Government of India, and the department generally cannot be over-rated; for in isolating ourselves as we do by the use of a separate code we practically cut ourselves off from the body of which we are members, and by keeping our good things to ourselves we inflict loss on the department generally. I do not say that the Government of India Code is perfect, but the only way to make it

P. W. CURRENT No. 1184

approximate more closely to perfection, is for every Province to bring defects to notice and suggest improvements. If for instance there be any real superiority in the proposed rules and forms, for the compilation of divisional accounts, to which allusion has been made in para I8, I would suggest that Government be moved to urge their incorporation in the Government of India Code in supersession of existing rules on the subject, in order that the whole department may have the benefit of them. On the other hand, if every other Province acts on this principle we shall profit by their experience - for, as Major Christie himself urges against the use of the Government of India forms, "in the multitude of counsellors there is wisdom" (para 23 (a) of his office note No. I83 dated I5th. January I890) - and thus keep in close touch with the department generally.

4I. To reduce the matter, however to the most practical bearing, the question that suggests itself is this :-

- Is it desirable to spend Rs. 33I a month, on work which can well be dispensed with, when the amount is so urgently needed (para 3I of office note No. 678I dated 5th. November I89I) for additional Accounts Establishment in Executive Engineer's Offices?

Offg. C.

Enclos 2
Recd: 11.11.

No 3173 W dt 26 Nov/91

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

18

READ the following

Office note from the Ex. gen. to P.W.A.
(H.E. No 6825 d/ Nov 7. 1891)

His Excellency the Governor in Council concurs in the views of the Chief Engineer and Examiner of Public Works Accounts that the time has arrived for the abandonment of the separate Madras Public Works Code, and the adoption of the Government of India Code; the Government of India will be addressed upon this subject.

MS
25 Nov.

2. Separate orders will be passed upon the question of the organisation and distribution of the

accounts establishment.

H.E. No 3174 W d/26th Nov/91

To
The Secretary to the
Govt. of India, P.W. Dept.

To
The Ex. P.W.D.
26/11

Sir,

With reference to your letter No 78 G of 11th January 1888, and previous correspondence on the same subject I am directed to state that His Excellency the Governor in Council on further consideration is of opinion that the time has come for the abolition of the Madras P.W.D. Code and for the adoption of the Government of India Code which is understood to be in force in every other Province in India.

2. I am therefore to request the sanction of the Govt. of India to the introduction of the latter Code from such date as may be found practicable.

(Sue'2)

3. In making this proposal, His Excellency the Governor in Council recognises the fact that some of the forms prescribed by the Government of India Code may not immediately and that others may not at all, be applicable to this Presidency and that on the other hand there may be rules and orders peculiar to the Madras Code which it may be desirable to maintain in force for a greater or less period.

4. It is obviously impossible to take up each case of difference separately; it is the desire of this Government to adopt the practice of the Government of India in all cases

where there is not a [illegible] practical [illegible] for not doing [illegible] but the change must of necessity be gradual, and I am therefore to express the hope that a considerable amount of latitude will be allowed to this Government in the matter of alterations of forms and procedure.

5. In connection with this subject I am to allude to your letter No. 187 A.G. of 23rd October 1891 and previous correspondence on the subject of the report of the Public Works Accounts Committee and to state that in the opinion of this Government the acceptance of the Govt. of India Code carries with it the acceptance of such of the recommendations of the Accounts Committee as have been approved by the Govt. of India.

6. It will therefore be unnecessary to discuss these recommendations in detail; if there be any special points on which this Government considers their complete acceptance undesirable, these points will be separately submitted for consideration.

7. The discontinuance of the work of maintaining the Madras Code will enable a substantial saving to be made in the cost of the establishment of the Examiner's office, but it is the desire of this Government to introduce some slight

changes in the distribution of the Accounts establishment which may possibly absorb a portion of this saving; a separate reference will be made upon this subject.

8. If the proposals contained in this letter have the approval of the Govt. of India, I am directed to request that this Government may be furnished at as early a date as possible with three hundred copies of Volumes I & II of the Govt. of India Code, with a view to their distribution to the department.

27/11/91

No. 3173-4 W dd 26th Nov/91

27/11.

(Sue 1)

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(1)

All communications should be addressed to the Secretary.

No. 181-A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

4 18

To
The Secretary to the
Government of Madras,
Public works Department.

Simla the 23rd October, 1891.

Despd 26-10-91

Sir,

I am directed to invite a reference to your letter No. 151 W dated 17th January last, and to inquire when the Government of India may expect a report as to the action taken by the Government of Madras on Public works Department letter No. 86-A.G. dated 11th June 1890 requesting the introduction of certain measures of reform which were ordered by the Government of India in connection with the report of the Public works Accounts Committee.

Vide 328 W d 21-6-90 & being looked up - 23-12-91

I have the honour to be,
Sir
Your most obedient Servant
Col., R.E.,
Secretary to the Govt. of India.

Document accompanying
Nil

26.10.91

(6W)

P. W. CURRENT No. 11487/

17.12.85 - 2844 D
5.1.86 - 30 C
2.3.86 - 550 W
4.3.86 - 887 C
12.3.86 - 1074 C
16.4.86 - 997 W
26.4.86 - 1595 C
4.5.86 - 1696 C
5.7.86 - 142 D
6.9.86 - 618 D
21.10.86 - 2767-68 W
24.3.87 - 907 W
18.5.87 - 1370.1 W
8.8.87 - 2118.9 W
20.1.88 - 241 W
1.5.88 - 1265 W

W/ Submitted [illegible]

[illegible] 4/1

12161

Code Class. A S

INDIAN TELEGRAPHS. Monthly Number.

To (Office) Madras

From (Office) [illegible]

Words.	Day.	Hour.	Minute.	Official Instructions.
37.9	22	17	35	[illegible]

To (Person)
Madras
Works

From (Person)
Works

G. 440 your 3174 of 26 november and telegram of third this government welcomes proposals to introduce government of india code but copies cannot be supplied by first january letter follows

64 Word Form

C 2.

MADRAS 23-12-91

I.N.

Mts. by

Seal to

I.N.

At Hrs. Mts. by

Telegraph Master.

G.O. No: 3173-4 W d/ 26.11.89
1265 W .. 1.5.88
241 W .. 20.1.88
2118 W .. 8.8.87
2163 C .. 29.6.87
G.O. 1370-71 W .. 18.5.87
907 W .. 24.3.87
139 W .. 18.1.87
2767-8 W .. 21.10.86
618 D .. 6.9.86
342 D .. 5.7.86
1696 C .. 4.5.86
1595 C .. 26.4.86
997 W .. 16.4.86
1014 C .. 12.3.86
887 C .. 4.3.86
550 W .. 2.3.86
30 C .. 5.1.86
2844 D .. 17.12.85
2522 D .. 6.11.85

P. W. CURRENT No. 13480

Rd. 2[illegible]-12-9

Hm/B

Recorded
Jas 25 Dec
S 27/12

To
The Exar. P.W. Acct.

Hm 24·xii Ref 30/12

All communications should be addressed to the Secretary.

No. 3312 G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

5 C

To

The Secretary to the Government of Madras
Public Works Department.

Calcutta, the 24th December 1889

Sir,

In continuation of this Office telegram No. 40 of the 22nd instant, relative to the introduction of the Government of India Public Works Department Code in the Madras Presidency, I am directed to state that the proposals of His Excellency the Governor in Council as set forth in your letter No. 3174 W dated the 26th November last are concurred in by this Government.

2. The Government of India however regrets that the introduction of the Public Works Department Code in the Madras Presidency cannot be carried out

on

on the 1st January next as desired by the Government of Madras, because Volume II of that Code, of which a small edition only was recently issued in anticipation of a complete revision, is again out of print, and because a sufficient number of copies of Volume I cannot be supplied with complete sets of Standing Orders issued up to date.

30/12/91

3. A further reprint of Volume II in its present form; and a reprint of Volume I with Standing Orders issued up to date has however been ordered. These will be pushed through the Press with as little delay as practicable, and the number of copies of each volume asked for by the Government of Madras will be supplied as soon as printed.

I have the honour to be,
Sir,
Your most obedient Servant
Forbes Col. R.E.
Secretary to the Govt. of India

Document accompanying
Nil

6.11.85 - 2522 D
17.12.85 - 2844 D
5.1.86 - 30 C
2.3.86 - 537 W
4.3.86 - 887 C
12.3.86 - 1074 C
16.4.86 - 997 W
26.4.86 - 1595 C
4.5.86 - 1696 C
5.7.86 - 342 D
6.9.56 - 618 D
24.3.87 - 907 W
18.5.87 - 1370 - 1 W
8.8.87 - 2118 - 2 W
[illegible] - 74 W
1.5.86 - 1265 W
6.11.91 - 3153-4 W

6/21

Government of Madras.

1891.

P. W. DEPARTMENT.

CURRENT No. 13565

From Govt. of India

No. 3312 G ENCLOS—

Dated 24 Decr 1891

Received 30 "

SUBJECT.

Govt. of India P.W. Dept Code – Relating to the introduction of the — in the Madras Army.

DISPOSAL.

No. dated

2

No. D.

GOVT. OF MADRAS. } 188 . { P. W. DEPT.

SECRETARY. 22

Chepâk, 10 November 1881.

OFFICE NOTE.

R246.

From W

6/12

To J

Before submitting my proposals to Govt in connection with the enclosed note from C. I should be glad to have your views upon the question –

I think it right to say that my own opinion is strongly in favour of the abandonment of the separate code, and that C's note though drawn up by him.

12006

in reality no such
issue as this, being the
outcome of a personal
discussion on the
subject, and having
been drawn up at my
request -

D

40286

6-11-91

Accountant Genl. "C" is
correct in believing
(see paras. 7 & 26 of his
note) that the adoption
of the P.W. Code will
not necessitate rigid
adherence to its forms
& procedure but will
admit of modification
to suit our special
requirements - I agree
thoroughly with the views
of "W" & "C" on the subject.

J. W.

11 Nov 1891

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a

Note for Hon: Member

6/23

The papers connected
with the proposed abolition
of the Madras P.W.
Code and redistribution
of the Accounts establish-
ment have been returned
by the Hon: Mr Garstin
with an expression of
concurrence in the
proposals therein sub-
mitted.

The originals have
been returned to the
Examiner for further
explanation with reference
to the remarks of the
Hon: Member as to the
grading of accountants,
amount of salaries,
and other matters -
requiring such explanation,
but it does not seem
necessary to delay on
this account a reference

the Govt of India a with regard to the question of the abolition of the Code which can be dealt with separately from that of the organisation of the establishment.

A draft G.O. and letter to India are submitted herewith.

The question of the maintenance of separate local orders and regulations will have to be separately dealt with. It is a question whether it will be better to deal with the subject as a whole or to deal with each case as it comes up in the course of practical work. The latter will in the opinion of the undersigned be the best course, for there is no doubt that the Madras

Code contains a large number of rulings which need never have been codified at all

S 24

W

6/24

No. 6 W of 4 Jany [illegible]

PUBLIC WORKS DEPARTMENT.

25

25

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ again ~~the following~~

~~From the Govt of India: H.E. No. 1816 A G. dy 23 octr 91~~

(1) G.O. No. 3173 W dy 26 novr 91.

(2) to the Govt of India Letter No. 3174 W dy 26 novr 91.

Read also the following:

(3) Telegram ~~from the Govt of India~~ from the Govt of India (H.E. No. 1816 A dated 23 oct 91) dy 22 Decr 91.

(4)

~~Read also~~:

(5) From the Govt of India H.E. No. 3312 G dy 24 Decr 91.

Print

(1) & (2) Should be printed in full, but without G.O. Note 6825 which should be merely quoted.
(3) Should be printed in full.
(4) Should be quoted.
(5) Printed in full.

The Sanction communicated in the letter of the 24 December 1891 recorded above to the introduction of the Govt of India Code into this Presidency is communicated to the officers of the P.W. Department for information and guidance.

2. Copies of the Code will, on receipt, be

distributed to the Department, but it will be observed from letter No 3174 w d 26th Novr 91 that full effect cannot at once be given to the change. The procedure of the Govt of India will, however, be adopted in all cases where there is not a distinct practical reason against it. Questions of this kind which may arise will be dealt with separately and in order that they may be fully considered and decided on uniform principles they will be invariably submitted for orders by or through the Examr. P.W. Accounts.

3. The acceptance of the Govt of India Code carries with it, as already pointed out in para 5 of the letter to the Govt o[illegible] quoted above, the

the acceptance of such of the recommendations of the P.W. Accounts Committee as have been approved by the Govt of India

To Chief Engr for Irrg.
.. Consg. Engr for Ry
.. Examr. P.W. A
.. Suptg. Engrs.
.. Consg. Archt to Govt.
.. Supt of Works No I
Periyar Project Divn
.. Financial Dept.

27-8-08 8|7|

13-3-12 II

27-5-40 III

MADRAS RECORD OFFICE.

Government Records.

Public Works Department.

G. O. (Printed).

Dated 4-7-1892.

No. 6 W

27