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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	2740	Press
		<i>Mis.</i>
450-451.		
Dated	20-7-	18 54.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
20th September 1864.*

No. 450. Read the following Proceedings of the Governor General of India in Council, Public Works Department, dated Simla, the 27th August, 1864; Circular No. 61:—
Accounts of expenditure on Public Works by Officers not belonging to the Public Works Department.

READ Extract No. 1,692, from Proceedings of the Government of India in the Financial Department, dated Simla, the 10th August, 1864.

1. RESOLUTION.—The Governor General in Council, in circulating the above orders in the Public Works Department, desires it may be understood that it is not contemplated that any greater interference or closer control should be practised by Officers of the Public Works Department over the proceedings of Civil Officers in the execution of Public Works from imperial funds, than are practised under existing rules. The essential object of the change is, that Civil Officers should be placed in funds by means of advances from the Public Works Department, in a manner that will ensure a strict comparison between the cash issued and the expenditure incurred, in the simplest form possible.

2. The Local Government or Administration, in passing the estimate for a work to be executed by a Civil Officer, will, at the same time, settle which Public Works Officer is to supply the funds, and the latter will make advances from time to time to the Civil Officer, on his requisition, to the extent of the estimate, or authority of the Local Government.

3. The Executive Engineer will take credit, for such advances, and the charge, duly vouched by the receipt of the receiving officer, will be passed to credit of the former and debit of the latter in the books of the Controller of Accounts.

4. The Civil Officer will send up a brief monthly abstract of receipts and disbursements (either direct to the Controller or through the Executive Engineer, as may be found most convenient), showing total cash received and total of expenditure on each work in progress. Such expenditure will be passed to credit of the Civil Officer and debit of proper heads of service. A bill of simple form will be prepared by the Civil Officer on completion of each work, and submitted to the Controller of Public Works Accounts for final audit. Forms of these accounts will be issued by the Accountant General, Public Works Department.

5. The amount of professional check to be exercised on the proceedings of Civil Officers, in regard to the execution of Public Works, may be regulated by each Local Government or Administration as it thinks proper.

ORDER.—Ordered that copies of the foregoing, together with copies of Resolution No. 1,692 of the Financial Department, be forwarded to the Local Governments and Administrations specified in the margin, for information and guidance; also, that copies be forwarded to the Governments of Madras and Bombay, for information; to the Financial Department, for information; and to the Accountant General, Public Works Department, for the issue of the necessary subsidiary orders to the Accounts Department.

Governments of Bengal, North-Western Provinces, and Punjab; Chief Commissioners, Central Provinces, Oudh, and British Burmah.
Governor, Straits Settlements.
Commissioner, Mysore.
Resident, Hyderabad.
Agents, Governor-General, Central India and Rajpootana.

(Signed) R. STRACHEY, Colonel R. E.,
Secretary to the Government of India.

To the Secretary to Government of Madras, Public Works Department.

*Proceedings of the Madras Government, Public Works Department,
20th September 1864.*

No. 1,692.

*Extract from the Proceedings of the Government of India in the Financial Department, Simla
under date the 10th August 1864.*

READ Memorandum, Public Works Department, No. 318 A-3447, dated the 26th July 1864,
forwarding papers regarding certain changes in the mode of dealing with the accounts
of expenditure of Public Works funds, by Officers of the Civil Department.

RESOLUTION.—The Governor General in Council observes that at present Officers of the
Civil Department, who are entrusted with the expenditure of Public Works funds, are not
restrained in the same degree as Engineer Officers by the system of Letters of Credit, as, owing
to their being generally in charge of Treasuries, they have the command of funds independently
of the Letters of Credit.

There are also two other defects in the present system of controlling the expenditure of
imperial funds on Public Works by Civil Officers, viz., their generally informal account of the
expenditure, and their delay in furnishing requisite explanations to the Controllers of the
Public Works Accounts.

2. The remedy proposed by the Public Works Accounts Commission, in paragraph 134
of their Report, is, that Civil authorities, in respect of the works entrusted to their care, should
be treated "as Sub-Accountants to the nearest Executive Engineer. An issue to meet the cost
of the work might be made to the Civil Officer, who would clear himself by sending in
monthly, on completion of the work, if completed within the month, a statement showing the
amount that had been expended, and the work that had been done. No detailed audit should
be required in these cases; but a certificate from the Civil authorities that the charges were
correct, and from the Executive Engineer that the work had been performed in a satisfactory
manner, should be deemed sufficient for passing the account."

3. The Governor General in Council approves of this plan; but to give effect to it, Civil
Officers should be provided with funds for expenditure on Imperial Public Works from the
Letters of Credit of the Executive Engineers of their Districts, and stringent orders should be
issued by the several Local Governments and Administrations, interdicting officers in charge of
Civil Treasuries, when acting as civil disbursers of Public Works, from using any money for
such disbursement, except what they may obtain from the Executive Engineer of the Division.

4. In enforcement of this prohibition, the Deputy Auditor and Accountant General should
scrutinise monthly the Inefficient Balance, or account of Miscellaneous Advances, for any
payments of Public Works expenditure from the general funds in the Treasury. The advances
made by Executive Engineers to Civil Officers will of course be detailed in the monthly accounts
rendered by the former to the Controller of Public Works Accounts, and such items as in the
judgment of the Controller are not adjusted quickly enough, should be notified by that Officer
to the Deputy Auditor and Accountant General, who should at all times have the support of the
Local Government in any requisite measures for enforcing the rules for the punctual submission
of accounts by Civil Officers to the Executive Engineer, and for their making Public Works
disbursements from no other funds than those supplied by the Executive Engineer.

5. By the course now ordered, the Public Works disbursements of Civil Officers will be
incorporated in the accounts of the Executive Engineers, who might be held responsible for
correcting informalities or obscurities in the Civil Officer's Accounts, such as have hitherto been
the fruitful cause of the Public Works Controller's calls for explanation.

6. These rules will come into effect on the 1st November next.

ORDERED that a copy of this Resolution be sent to the Public Works Department; the
Auditor General of India; the Accountant General, Government of India; and the several
Deputy Auditors and Accountants General, and Civil Pay-masters; and that the original docu-
ments received from the Public Works Department be returned, without a copy of them being
kept.

(True Extract.)

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

*Proceedings of the Madras Government, Public Works Department,
20th September 1864.*

No. 451.

ORDER THEREON, 20th September 1864, No. 2,740.

Ordered that the foregoing Circular, and the Proceedings of the Government of India in the
Financial Department, No. 1,692, dated 10th August 1864, be communicated to the several
Departments of the Secretariat, the Superintending Engineers and the Controller of Public
Works Accounts for information and guidance.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Deputy Secretary to Government.

To the Public, &c., Departments.

- „ Revenue Department.
- „ Military Department.
- „ Superintending Engineers.
- „ Controller of Public Works Accounts.
- „ Accountant General.

Exd. S. T. Augustin.

P. 1864 Sept
Pro. of Govt. for Sept.
ACCOUNT
No. 41031

Circular No. 61 of 1864.

To
Secy. Govt. of Madras,
17th Sept.

FROM
SECY. TO GOVT. OF INDIA,
PUBLIC WORKS DEPARTMENT.

Dated 27th August, 1864.

Received 14 Sept.

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2740-20th Sept/64

Regarding Accounts of Expenditure on Public Works, by Officers not belonging to the Public Works Department.

With an Order

No. 450.457

16th Sept 1864 - 02.17

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Ordered that the foregoing Circular, and the Proceedings of the Government of India in the Financial Department No. 1692, dated 10th August 1864, be communicated to the several Departments of the Secretariat, the Superintending Engineers and the Controller of Public Works Accounts for information and guidance.

- Sd/-*
- To The Public Works Department
 - Revenue Department
 - Military Department
 - Superintending Engineers
 - Controller of Public Accounts
 - Accountant General

Shepard
20th Sept/64
21st September