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MADRAS RECORD OFFICE.

Government of Madras.

P. W. DEPARTMENT.

G.O. No. <u>1936.</u>	Press
<u>618-619.</u>	Mis.
Dated <u>28-6</u> - <u>1867</u>	

Not to be folded or roughly handled

2/10/43

*Proceedings of the Madras Government, Public Works Department,
28th June 1867.*

No. 618. Read the following Endorsement of the Secretary to the Government of India, Public Works Department, dated Simla, 12th June 1867, No. 576 A :—
Read the following Circular from the Secretary to the Government of India, Public Works Department, (Account), to all Local Governments and Administrations (except Madras and Bombay), dated Simla, 8th June 1867, No. 49.

1. I am directed to remark that some misapprehension seems to exist regarding the relative duties and responsibilities in matters of account of Executive Engineers and of Accountants attached to Divisional Offices, and that there appears to be a tendency to attach undue responsibility for delays or shortcomings in accounts to the Accountant to the exclusion of the Executive Engineer.

2. The first three paragraphs of Chapter XIX of the Public Works Code define their relative duties and responsibilities in this respect; and it may be further remarked that they are exactly analogous to the relative positions of the Executive Engineer and his Overseer in respect of work. As the subordinate in charge of a work is responsible for its close and constant supervision, and for the exact execution of the prescribed details, and is liable to punishment for deceit, disobedience, carelessness, and misconduct in general, so the Accountant is responsible for the accurate working up of his accounts, and is to be held answerable accordingly.

3. And as the Executive Engineer is not free from the liabilities resulting from his Overseer's errors, unless he can show that they were committed in spite of his full instructions and all proper supervision, so he must hold himself responsible for the shortcomings of his Accountant, if either from ignorance of the system of accounts or inattention to the subject, he has failed to supervise and examine properly the Accountant's work, or to see that he adheres to his rules, and is diligent. Briefly, in matters of account, equally as in matters of work, the responsibility for shortcomings must be attached to the Executive Engineer, unless he can show that they have occurred notwithstanding his proper supervision and attention.

4. And while the Executive Engineer is not relieved of this liability, neither on the other hand, is his authority over his Accountant to be weakened by assigning too prominent a responsibility to the Accountant in reports in which accounts may be involved.

Copy of the foregoing forwarded to the Secretary to the Government of Madras, Public Works Department, for information.

(Signed) C. H. DICKENS, Colonel, R. A.,
Secretary to the Government, of India.

No. 619. ORDER THEREON. 28th June 1867, No. 1,936.

ACCOUNT, No. 46.

Ordered to be recorded.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

No 576 A.

Copy of the foregoing forwarded to the
Secretary to the Government of Madras, Public
Works Department for information.

N. W. Riches Colonel R. A.
Secretary to the Government of Madras

Public Works Department
Simla 12th June 1867

618-619

25 June 1867

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

Account.
No 2368

To
The Secy to Govt of Madras

CIRCULAR NO. 49 PUBLIC WORKS.

Dated Simla, the 8th June 1867.

Received 25 June 67

11/11 1935

Defining the relative responsibilities of Executive
Engineers and Accountants in matters of Account.

Cy Record
19.36-27 June 1867