M.R.O. 1—77,006—8-6-37.

(1) Number of pages 6

(2) Date of repair 6-3-63

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 2966 Press -Mis.-

586-587

Dated 24. 9. 1867.

Not to be folded or roughly handled

No. 586. Read the following Endorsement of the Secretary to the Government of India, Public Works Department, dated Simla, 6th September 1867, No. 904 A :—

Read the following Circular from the Government of India, Public Works Department, (Account,) to all Local Governments and Administrations, (except Madras and Bombay,) dated Simla, 4th September 1867, No. 85.

1. The Accountant General has brought to notice that the Monthly Return, prepared by Executive Engineers and called "a Statement of Objectionable Items" (Form No. 38), contains so many entries that are merely remarks and explanations regarding items that are not "objectionable," that the above name may with advantage be discontinued. That document will therefore, in future, be called "Audit Note on the Accounts."

2. The Controller is expected to exercise his discretion in excluding from the Audit Note items which do not require further explanation from the Executive Engineer or Superintending Engineer, such as in cases when he is aware that estimates have been prepared and submitted by the Executive Engineer, and passed on by the Superintending Engineer to the Local Government or Administration, but have not yet been sanctioned by competent authority. Such cases need only be entered in the Statement of Objectionable Items in Form No. 50, submitted to the Local Government or Administration. And when there are items to which the attention of the Superintending Engineer only is required, while no further explanation is wanted from the Executive Engineer (such as when estimates are known to have been submitted by the Executive Engineer, but are not known to have been forwarded on by the Superintending Engineer for the needful sanction), care should, in such cases, be taken to show that it is not a reference to the Executive Engineer but to the Superintending Engineer that is intended. Briefly, the Controller is expected to address the particular officer whose attention has to be drawn to any point, or from whom explanation has been asked. The Executive Engineer should not be referred to when the irregularity involved does not rest with him.

3. It is also desired that, in preparing these documents, the entries, instead of following the sequence of the items in the schedule, should be grouped according to the nature of the remark that has to be made regarding them.

4. It is to be understood that the change of name directed in the first paragraph does not apply to the Statement Form No. 50, which contains items selected from the document in Form No. 38 for report to the Local Government or Administration.

5. Controllers are expected to bring cases of serious irregularity to notice by letter, in addition to entering them in the Return, Form No. 50.

6. The Return No. 50 should contain, not merely items selected from the Audit Notes, but also those items in which there is irregularity involved of which the removal rests with authority higher than that of the Superintending Engineer.

By Order,

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

Proceedings of the Madras Government, Public Works Department, 24th September 1867.

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. 587. ORDER THEREON, 24th September 1867, No. 2,966.

ACCOUNT, No. 57. Ordered to be recorded.

(True Extract.)

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

Ed. S. T. Augustin.

Circular No. 85 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Account.

To All Local Governments and Administrations (except Madras & Bombay).

SIMLA, *the 4th September* 1867.

THE Accountant General has brought to notice that the Monthly Return, prepared by Executive Engineers and called "a Statement of Objectionable Items" (Form No. 38), contains so many entries that are merely remarks and explanations regarding items that are not "objectionable," that the above name may with advantage be discontinued. That document will therefore, in future, be called "Audit Note on the Accounts."

2. The Controller is expected to exercise his discretion in excluding from the Audit Note items which do not require further explanation from the Executive Engineer or Superintending Engineer, such as in cases when he is aware that estimates have been prepared and submitted by the Executive Engineer, and passed on by the Superintending Engineer to the Local Government or Administration, but have not yet been sanctioned by competent authority. Such cases need only be entered in the Statement of Objectionable Items in Form No. 50, submitted to the Local Government or Administration. And when there are items to which the attention of the Superintending Engineer only is required, while no further explanation is wanted from the Executive Engineer (such as when estimates are known to have been submitted by the Executive Engineer, but are not known to have been forwarded on by the Superintending Engineer for the needful sanction), care should, in such cases, be taken to shew that it is not a reference to the Executive Engineer but to the Superintending Engineer that is intended. Briefly, the Controller is expected to address the particular officer whose attention has to be drawn to any point, or from whom explanation has been asked. The Executive Engineer should not be referred to when the irregularity involved does not rest with him.

3. It is also desired that, in preparing these documents, the entries, instead of following the sequence of the items in the schedule, should be grouped according to the nature of the remark that has to be made regarding them.

4. It is to be understood that the change of name directed in the first paragraph does not apply to the Statement in Form No. 50, which contains items selected from the document in Form No. 38 for report to the Local Government or Administration.

5. Controllers are expected to bring cases of serious irregularity to notice by letter, in addition to entering them in the Return, Form No. 50.

6. The Return No. 50 should contain, not merely items selected from the Audit Notes, but also those items in which there is irregularity involved of which the removal rests with authority higher than that of the Superintending Engineer.

By Order,

H. C. H. Dickens *Colonel*, R. A.,
Secy. to the Govt. of India.

No 904. A.

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

Public Works Dept.
Simla the 14th September 1867.

T. Wilkes Colonel R. A.
Secretary to the Government of India

22.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Account.

To Pro: of Govt. for Lt. Pr. 3553

CIRCULAR No. 85 PUBLIC WORKS.

Dated Simla, the 4th September 1867.

Received 18 .

Proposed changes in dealing with the objectionable charges in the Accounts of Executive Engineers.