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MADRAS RECORD OFFICE.**Government of Madras.***Public works* **DEPARTMENT.**

G.O. No.	71	Press
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Not to be folded or roughly handled

No 141. Read the following Circular from the Government of India, Public Works Department, (Account,) dated Fort William, 21st November 1868, No. 98.—

Working of the Public Works Office's of Account during 1867-68.

Read the following—

Report by Lieut-Colonel P P L O'CONNELL, R E, Officiating Accountant General, Public Works Department, on the working of the Accounts Branch of the Public Works Department during the year 1867-68

I have the honor to submit the usual Annual Report on the working of the Accounts Branch of the Public Works Department during the past year 1867-68.

The following three Tables exhibit the degree of punctuality attained in the disposal by Controllers' Offices of the Accounts submitted to them by Executive Engineers, the state at the close of the year of the Provincial Accounts rendered by Controllers to the Accountant General, and the dates on which the Annual Accounts of Provinces for 1867-68 were received by the Accountant General

Proceedings of the Madras Government, Public Works Department,
11th January 1869.

I.
Arrears in Controllers' Offices in receiving auditing and booking the accounts of Executive Engineers

Presidencies and Provinces	ARREARS IN DECIMALS OF A MONTH		Gain during the year	Loss during the year
	At end of 1866-67.	At end of 1867-68.		
Madras	19	09	10	...
Bombay	...	...	...	...
Bengal	...	...	...	...
North-Western Provinces	...	...	...	...
Punjab	...	...	...	...
Central Provinces	32	02	...	02
British Burmah	14	09	23	...
Oudh	02	...	14	...
Mysore	...	...	02	...
Coorg	...	06	...	06
Hyderabad	05	...	05	...
Straits Settlements...	...	...	...	...
Central India	...	...	...	...
Rajpootana	08	07	...	...
Total	80	35	...	...
Average	07	03	04	...

II
Arrears in the rendering of Provincial Accounts to the Accountant General.

Presidencies and Provinces.	ARREARS IN MONTHS		Gain during the year	Loss during the year.
	At end of 1866-67.	At end of 1867-68		
Madras	1	1	...	...
Bombay	1	1	...	...
Bengal	1	1	...	...
North-Western Provinces	1	1	...	...
Punjab	1	1	...	...
Central Provinces	1	1	...	...
British Burmah	1	1	...	...
Oudh	1	1	...	...
Mysore	1	1	...	...
Coorg	1	1	...	...
Hyderabad	1	1	...	...
Straits Settlements	1	1	...	...
Berars	1	1	...	...
Central India	1	1	...	...
Rajpootana	1	1	...	...
Total	10	5	1	...
Average	71	36	35	...

Proceedings of the Madras Government, Public Works Department,
11th January 1869.

III
Statement shewing dates of receipt by the Accountant General, Public Works Department, of the Annual Accounts of Provinces for 1867-68.

Presidencies and Provinces	APPROPRIATION AND OUTLAY ACCOUNTS				ACCOUNTS CURRENT			
	1866-67 due on 15th July.		1867-68 due on 15th August.		1866-67 due on 15th July.		1867-68 due on 15th August.	
	Date of receipt	Arrears in days	Date of receipt.	Arrears in days.	Date of receipt	Arrears in days	Date of receipt	Arrears in days
Madras	1st August	17	27th August	12	1st August	17	24th August	9
Bombay	30th "	46	17th "	2	30th "	46	17th "	2
Bengal	10th July.	17	19th "	4	10th July	22	18th "	4
North Western Provinces	1st August	5	24th "	9	6th August	...	24th "	9
Punjab	13th July.	18	14th "	...	12th July	...	14th "	...
Central Provinces	20th "	18	15th "	5	15th "	...	15th "	5
British Burmah	16th June	18	20th "	...	23rd May	18	20th "	4
Oudh	2nd August	...	11th "	4	2nd August	...	11th "	...
Mysore	7th June.	...	19th "	2	7th June	...	19th "	2
Coorg	20th May	...	12th May	2	20th May.	...	17th August	...
Hyderabad	20th "	...	17th August	...	29th "	...	17th "	...
(Berars)	8th May.	8	13th August.	...	8th "	...	13th August	...
Straits Settlements	23rd July	1	10th "	...	23rd July	1	10th "	...
Central India	16th "	112	...	40	16th "	112	...	37
Rajpootana	...	8	...	28	...	8	...	26
Total	...	...	...	...	...	...	...	...
Average	...	...	...	...	...	...	...	...

N. B.—No allowance has been made in the above Table for the time occupied in the transmission of the Accounts from the Province to the Head-quarters

*Proceedings of the Madras Government, Public Works Department,
11th January 1869.*

Lastly, the final Account of the Public Works Department for the past year was forwarded to the Comptroller General of Accounts on the 23rd of October, or 40 days later than that of the previous year. The apparent falling off in the last stage of the Accounts operations is due entirely to the books of Controllers' Offices being now kept open until the 31st July. This rule has been introduced at the instance of the Financial Department, in view to the various transactions originating in other Departments being finally adjusted in the Public Works books of the year in which the transactions occur.

Tables I and II again show an increased rapidity in disposing of Executive Engineers' Accounts in Controllers' Offices, which I trust will be considered satisfactory.

In the disposal of the Executive Engineers' Accounts, the Department, as a whole, was last year 07 of a month, or two days, behind the standard. This year it is only 03 of a month, or less than one day in arrear. No Province is three days in arrears, while five Provinces have disposed of their Accounts with complete punctuality.

In the rendering of Provincial Returns at the end of the year 1867-68, five Offices were in arrear, giving an average of 11 days arrears for all India, against three weeks in the previous year.

The last Table, giving the dates on which the annual Accounts of Provinces were received by the Accountant General, shows that on the 1st of August, the date prescribed for this year, six Offices had rendered their Accounts. Two days afterwards three more Offices had done the same, while the average arrear of the Offices generally was less than three days. This Table, I may remark, takes no note of the time occupied in the transmission of the Accounts from the Provinces to the Head-quarters. If the allowance which should be made for this were in each case deducted from the days of arrear entered in the Table, it would be seen that every Province had submitted its Accounts punctually.

The following Table shows what has been done in the matter of Stock-taking in the Provinces under the direct control of the Government of India.

Provinces	No of Division	NUMBER IN WHICH STOCK WAS TAKEN					Divisions without Stock
		During and after April 1868	Between 1st October 1867, and 1st April 1868	Between 1st April 1867, and 1st October 1867	At other dates	Unknown	
Bengal	40		29				
North-Western Provinces	27	1	4	1			
Punjab	35	5	23			3	7
Central Provinces	17		7	5	1	19	3
British Burmah	10		7	3	3		1
Oudh	8		7	3			4
Mysore	8	4	7	3			
Coorg	1		3				1
Hyderabad	2		1			1	
Berars	2		1				
Central India	10	1	1	1			1
Rajpootana	2		7	1			
Total	162	11	92	15	4	23	17

With the exception of the North-Western Provinces, the above Table exhibits satisfactory results.

As regards the watch over the propriety of Stock rates, the results of the scrutiny at the end of 1867-68 show that the following Divisions are in an unsatisfactory state.

Provinces	Divisions.
BENGAL	Upper Assam. Lower Assam. Dinapore.
PUNJAB.	Ferozepore. Peshawar. 1st Division Barce Drain Canal
OUDE.	Lucknow. Fyzabad. 2nd Oudh Roads 3rd Oudh Roads

*Proceedings of the Madras Government, Public Works Department,
11th January 1869.*

The different changes and modifications that have taken place in the arrangement of the Department, or in procedure in account, may here be noticed.

The Straits Settlements were transferred from the control of the Government of India from 1st April 1867. This transfer has been fully carried out, and there are now no claims against, nor dues to, the Settlements remaining on the books of the Public Works Department.

In Hyderabad, the Accounts of the Berars (Assigned Districts) have been separated from the Imperial Accounts. This has also been effected without any complication of Accounts, of course, the change involves a little extra work on the Central Office of Accounts, as there are now two sets of Accounts to be prepared, one for the Imperial Divisions, and another for the Assigned Districts. The extra labor has not, however, been of such extent as to necessitate any addition to the Controller's Office Establishment.

The Central Office of Account of Central India and Rajpootana has, during the past year, been entirely detached from that of the Controller of the North-Western Provinces, and placed under the charge of a separate Accounts Officer. This has resulted in the creation of an additional appointment, but the more defective audit which may be expected from the new arrangement will sufficiently compensate for the increased expenditure thus incurred.

With the concurrence of Her Majesty's Secretary of State for India, all Local Administrations have been empowered to sanction estimates for projects costing not more than Rupees 20,000 in each case.

The rule, that all charges against "Profit and Loss," (except in the Accounts of Madras and Bombay) must receive the sanction of the Government of India, has been abolished, and now all Local Governments and Administrations directly under the Government of India have authority to pass such charges to the limit of Rupees 1,000 for each charge.

The adjustment of losses resulting from deterioration of Stock had since 1864-65 been a fruitful source of charges against the "Profit and Loss" Account. Prior to that year, such adjustment was made annually through the "Wear and Tear" Account, any loss being debited ratably to the works completed during the year. Until lately, however, no such medium existed, but it has now been ruled that deterioration shall be charged to Stock, and thus become a charge against Works instead of Profit and Loss, and that after the 30th September 1868, no such debits will be admitted against the latter Account.

The rule binding a Controller at once to retrench an Officer's salary for undue delay in the submission of his Monthly Accounts, has been so modified that such retrenchments are now only made by the Head of a Local Government or Administration, or under the orders of the Government of India.

In Appendix A of the Public Works Code of the Government of India, certain Rules are laid down for the examination of Accountants, 3rd grade, previous to their being promoted to the 2nd and 1st grades, with the view of ascertaining their qualifications in Writing, Dictation, Arithmetic, Composition, Book-keeping, and the Forms and Procedure of the Public Works Account Department.

The following Table shows the results of the nine examinations held between 23th November 1863 and 26th August 1868.

Proceedings of the Madras Government, Public Works Department,
11th January 1869.

Results of examinations for qualifying for promotion to Accountant, 2nd grade, Public Works Department.

Examinations	Number of unpassed Accountants at the time of each examination	NUMBER EXAMINED				Number passed	Remarks	
		1st time	2nd time	3rd time	Total			
1st Examination 28th Nov 1863	93*	8	.	.	8	4	Inspector General's Circular No 35 of 1863.	Abstract
2nd " 22nd Sept 1864	91	8	1	.	9	3	Accountant "	Passed " 32
3rd " 19th July 1865	95	14	2	...	16	5	" "	Failed once, " 18
4th " 21st May 1866	175	4	1	.	5	2	" "	" twice. " 13
5th " 16th Oct. 1867	175	5	.	.	5	3	" "	" three times. " 1
6th " 26th Feb. 1867	205	11	1	.	12	3	" "	Total number of Accountants examined 64
7th " 2nd Sept. "	215	3	8	..	11	3	" "	" 14 " "
8th " 26th March 1868	220	6	8	2	16	6	" "	" 2 " 1868
9th " 26th August "	215	5	1	1	7	3	" "	" 4 " "
10th " Total ...	64	24	3	89	32	32		

* The numbers in this column have been taken from the Classified Lists, omitting 1st grade Accountants, who are not required to undergo the examination.

So there are 13 men who have failed twice and one who has failed three times

Of them 23 passed at the examination

Of them 3 have passed

Proceedings of the Madras Government, Public Works Department,
11th January 1869.

Examinations of this description are among the most useful means of improving the efficiency of a Department, the work of which requires the application of so special and technical a knowledge as that of the Public Works Accounts. Accountants lacking clear ideas of the system they are intended to work upon, not only give themselves much unnecessary trouble, but also either produce confusion, or else put the State to the expense of providing a special superintendence to prevent such confusion. It is satisfactory to find that in this Department, the use of these examinations has been thoroughly understood, and that they have been carefully conducted

RESOLUTION.—His Excellency the Governor General in Council observes with much satisfaction, that the Accountant General's Report on the state of the business of the Accounts Branch of the Public Works Department again shews results which are highly creditable to the Officers of the Department in respect to the punctuality maintained.

ORDER—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations; to the Financial Department, and to the Accountant General, Public Works Department, for information.

Also, that the Resolution and the Report be published in the Supplement of the *Gazette of India*, and that a copy of both be forwarded to the Secretary of State for India.

(Signed) C. H. DICKENS, Colonel, R. A.,
Secy. to the Govt. of India

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

No. 142.

ORDER THEREON, 11th January 1869, No. 71.

ACCOUNT, No. 10

Communicated to the Controller of Public Works Accounts.

(True Extract)

Colonel, R. E.,
Secretary to Government.

To the Controller of Public Works Accounts.

Exd S T. Augustin

Cont. of 1869

PUBLIC WORKS.

CIRCULAR No. 98 PUBLIC WORKS.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

FORT WILLIAM, NOVEMBER 21, 1868.

Working of the Public Works Offices of Account during 1867-68.

Read the following—

Report by LIEUT.-COL P P L O'CONNELL, R E, *Officiating Accountant General, Public Works Department, on the working of the Accounts Branch of the Public Works Department during the year 1867-68*

I have the honour to submit the usual Annual Report on the working of the Accounts Branch of the Public Works Department during the past year 1867-68

The following three Tables exhibit the degree of punctuality attained in the disposal by Controllers' Offices of the Accounts submitted to them by Executive Engineers, the state at the close of the year of the Provincial Accounts rendered by Controllers to the Accountant General, and the dates on which the Annual Accounts of Provinces for 1867-68 were received by the Accountant General.

I.

Arrears in Controllers' Offices in receiving, auditing and booking the accounts of Executive Engineers

PRESIDENCIES AND PROVINCES	ARREARS IN DECIMALS OF A MONTH.		GAIN DURING THE YEAR.	LOSS DURING THE YEAR
	At end of 1866-67.	At end of 1867-68		
Madras ...	19	09	10	...
Bombay .			..	
Bengal ...		02		02
North Western Provinces	..	02	...	02
Punjab .	32	09	23	.
Central Provinces	14		14	...
British Burmah ..	02	..	02	..
Oudh ..	.	06	...	06
Mysore .	05		05	...
Coorg ..				
Hyderabad ...			..	
Straits Settlements .	.	..	.	
Central India ...	08	07	01	.
Rajpootana				
Total .	80	35	..	
Average	07	03	04	...

Arrears in the rendering of Provincial Accounts to the Accountant General

PRESIDENCIES AND PROVINCES.	ARREARS IN MONTHS		GAIN DURING THE YEAR	LOSS DURING THE YEAR
	At end of 1866-67	At end of 1867-68		
Madras ..	1	1		
Bombay ..	1	1		
Bengal ..	1	..		
North Western Provinces ..	1	..	1	
Punjab ..	1	1	1	
Central Provinces ..	1	1		
British Burmah ..	1	1	1	
Oudh ..	1	1		
Mysore ..	1	1		1
Coorg ..	..	..	..	
Hyderabad ..	..	..	..	
Straits Settlements ..	1	..	..	
Berars ..	1	..	..	
Central India ..	1	..	..	
Rajpootana ..	1	..	1	
Total ..	10	5	1	
Average ..	71	36	35	

Statement showing dates of receipt by the Accountant General, Public Works Department, of the Annual Accounts of Provinces for 1867-68

Accounts of Provinces for 1867-68 Public Works Department, of the

PRESIDENCIES AND PROVINCES	APPROPRIATION AND OUTLAY ACCOUNTS										
	1866-67 DUE ON 15TH JULY					1867-68 DUE ON 15TH AUGUST					
	Date of receipt	Arrears in days	Date of receipt	Arrears in days	GAIN DURING THE YEAR IN DAYS	LOSS DURING THE YEAR IN DAYS	ACCOUNTS CURRENT				
							1866-67 DUE ON 15TH JULY		1867-68 DUE ON 15TH AUGUST		GAIN DURING THE YEAR IN DAYS
	Date of receipt	Arrears in days	Date of receipt	Arrears in days			Date of receipt	Arrears in days	Date of receipt	Arrears in days	LOSS DURING THE YEAR IN DAYS
Madras	1st Augt	17	27th Augt	12	5		1st Augt	17	24th Augt	8	8
Bombay	30th "	46	17th "	2	44		30th "	46	17th "	2	44
Bengal	10th July		19th "				10th July		19th "		
North Western Provinces	1st Augt	17	24th "	9	8		6th Augt	22	14th "	9	13
Punjab	13th July		14th "				12th July		14th "		
Central Provinces	20th "	5	15th "	5	5		1st "		1st "		
British Burmah	10th June	18	11th "	19	8		2nd May		2nd "		
Oudh	2nd Augt	18	11th "	19	8		2nd Augt	18	11th "	19	8
Mysore	7th June	18	11th "	19	8		7th June	18	11th "	19	8
Coorg	20th May	18	11th "	19	8		20th May	18	11th "	19	8
Hyderabad	20th May	18	11th "	19	8		20th May	18	11th "	19	8
" (Berars)	20th "	18	11th "	19	8		20th "	18	11th "	19	8
Straits Settlements	20th "	18	11th "	19	8		20th "	18	11th "	19	8
Central India	8th May	17	17th "	9	1		8th May	17	17th "	9	1
Rajpootana	23rd July	8	13th Augt	1	1		23rd July	8	13th Augt	1	1
	10th "	1	10th "	1	1		10th "	1	10th "	1	1
Total											
Average		110									

N.B.—No allowance has been made in the above Table for the Province to the head-quarters.

N.B.—No allowance has been made in the above Table for the time occupied in the transmission of the Accounts from the Province to the head-quarters.

Lastly, the final Account of the Public Works Department for the past year was forwarded to the Comptroller General of Accounts on the 23rd of October, or 40 days later than that of the previous year. The apparent falling off in the last stage of the Accounts operations is due entirely to the books of Controllers' Offices being now kept open until the 31st July. This rule has been introduced at the instance of the Financial Department, in view to the various transactions originating in other Departments being finally adjusted in the Public Works books of the year in which the transactions occur.

Tables I and II again show an increased rapidity in disposing of Executive Engineers' Accounts in Controller's Offices, which I trust will be considered satisfactory.

In the disposal of the Executive Engineers' Accounts, the Department, as a whole, was last year 07 of a month, or two days, behind the standard. This year it is only 03 of a month, or less than one day in arrear. No Province is three days in arrears, while five Provinces have disposed of their Accounts with complete punctuality.

In the rendering of Provincial Returns at the end of the year 1867-68, five Offices were in arrear, giving an average of 11 days arrears for all India, against three weeks in the previous year.

The last Table, giving the dates on which the Annual Accounts of Provinces were received by the Accountant General, shows that on the 15th of August, the date prescribed for this year, six Offices had rendered their Accounts. Two days afterwards three more Offices had done the same, while the average arrear of the Offices generally was less than three days. This Table, I may remark, takes no note of the time occupied in the transmission of the Accounts from the Provinces to the Head-quarters. If the allowance which should be made for this were in each case deducted from the days of arrear entered in the Table, it would be seen that every Province had submitted its Accounts punctually.

The following Table shows what has been done in the matter of Stock-taking in the Provinces under the direct control of the Government of India.—

PROVINCES	No of Division	NUMBER IN WHICH STOCK WAS TAKEN					Divisions without Stock
		During and after April 1868	Between 1st October 1867, and 1st April 1868	Between 1st April 1867, and 1st October 1867	At other dates	Unknown	
Bengal	40	..	29	1	..	3	7
North Western Provinces	27	1	4	..	..	19	3
Punjab	35	5	23	5	1	..	1
Central Provinces	17	..	7	3	3	..	4
British Burmah	10	..	7	3	..	..	..
Oudh	8	..	7	..	..	..	1
Mysore	8	4	3	..	..	1	..
Coorg	1	..	1	..	..	..	..
Hyderabad	2	..	1	..	..	..	1
Berars	2	..	1	1	..	..	..
Central India	10	1	7	2	..	..	..
Rajpootana	2	..	2	..	..	..	..
Total	162	11	92	15	4	23	17

With the exception of the North Western Provinces, the above Table exhibits satisfactory results

As regards the watch over the propriety of Stock rates, the results of the scrutiny at the end of 1867-68 show that the following Divisions are in an unsatisfactory state

Provinces	Divisions.
BENGAL	{ Upper Assam Lower Assam Dinapoor.
PUNJAB	{ Ferozepoor Peshawar. 1st Division Baree Doab Canal
ODDH	{ Lucknow Fyzabad 2nd Oudh Roads 3rd Oudh Roads.

The different changes and modifications that have taken place in the arrangement of the Department, or in procedure in account, may here be noticed

The Straits Settlements were transferred from the control of the Government of India from 1st April 1867. This transfer has been fully carried out, and there are now no claims against, nor dues to, the Settlements remaining on the books of the Public Works Department

In Hyderabad, the Accounts of the Berars (Assigned Districts) have been separated from the Imperial Accounts. This has also been effected without any complication of Accounts, of course, the change involves a little extra work on the Central Office of Accounts, as there are now two sets of Accounts to be prepared, one for the Imperial Divisions, and another for the Assigned Districts. The extra labour has not, however, been of such extent as to necessitate any addition to the Controller's Office Establishment

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With the concurrence of Her Majesty's Secretary of State for India, all Local Administrations have been empowered to sanction estimates for projects costing not more than Rs 20,000 in each case

The rule, that all charges against "Profit and Loss," (except in the Accounts of Madras and Bombay) must receive the sanction of the Government of India, has been abolished, and now all Local Governments and Administrations directly under the Government of India have authority to pass such charges to the limit of Rs. 1,000 for each charge

The adjustment of losses resulting from deterioration of Stock had since 1864-65 been a fruitful source of charges against the "Profit and Loss" Account. Prior to that year, such adjustment was made annually through the "Wear and Tear" Account, any loss being debited ratably to the works completed during the year. Until lately, however, no such medium existed, but it has now been ruled that deterioration shall be charged to Stock, and thus become a charge against Works instead of Profit and Loss, and that after the 30th September 1868, no such debits will be admitted against the latter Account.

The rule binding a Controller at once to retrench an Officer's salary for undue delay in the submission of his Monthly Accounts, has been so modified that such retrenchments are now only made by the Head of a Local Government or Administration, or under the orders of the Government of India.

In Appendix A of the Public Works Code of the Government of India, certain Rules are laid down for the examination of Accountants 3rd grade, previous to their being promoted to the 2nd and 1st grades, with the view of ascertaining their qualifications in Writing, Dictation, Arithmetic, Composition, Book-keeping, and the Forms and Procedure of the Public Works Account Department.

The following Table shows the results of the nine examinations held between 28th November 1863 and 26th August 1868.

Results of examinations for qualifying for promotion to Accountant 2nd grade, Public Works Department.

EXAMINATIONS	Number of un- passed Accounts ante at the time of each examina- tion.	NUMBER EXAMINED				Number passed	REMARKS	Abstract.
		1st time	2nd time	3rd time	Total			
1st Examination 28th November 1863	93*	8	..	..	8	4	Inspector General's Circular No 35 of 1863	32
2nd " 22nd September 1864	91	8	1	..	9	3	Accountant " " 48 " 1864	18
3rd " 19th July 1865	95	14	2	..	16	5	" " " 17 " 1865	13
4th " 21st May 1866	175	4	1	..	5	2	" " " 13 " 1866	1
5th " 16th October "	175	5	..	..	5	3	" " " 32 " "	
6th " 26th February 1867	205	11	1	..	12	3	" " " 4 " 1867	
7th " 2nd September "	215	3	8	..	11	3	" " " 14 " "	
8th " 9th March 1868	220	6	8	2	16	6	" " " 2 " 1868	
9th " 26th August "	215	5	1	1	7	3	" " " 4 " "	
Totals	..	64	22†	3†	89	32		Total number of Ac- countants examined 64

* The numbers in this column have been taken from the Classified Lists, omitting 1st grade Accountants, who are not required to undergo the examination

† Of these 22, 9 passed at this examination

‡ Of these 3, 2 have passed

So there are 13 men who have failed twice and one who has failed three times

Examinations of this description are among the most useful means of improving the efficiency of a Department, the work of which requires the application of so special and technical a knowledge as that of the Public Works Accounts. Accountants lacking clear ideas of the system they are intended to work upon, not only give themselves much unnecessary trouble, but also either produce confusion, or else put the State to the expense of providing a special superintendence to prevent such confusion. It is satisfactory to find that in this Department, the use of these examinations has been thoroughly understood, and that they have been carefully conducted.

RESOLUTION—His Excellency the Governor General in Council observes with much satisfaction, that the Accountant General's Report on the state of the business of the Accounts Branch of the Public Works Department again shows results which are highly creditable to the Officers of the Department in respect to the punctuality maintained.

ORDER—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations; to the Financial Department, and to the Accountant General, Public Works Department, for information.

Also, that the Resolution and the Report be published in the Supplement of the *Gazette of India*, and that a copy of both be forwarded to the Secretary of State for India.

Wickham Colonel, R. A.,
Secy. to the Govt. of India.

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

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT
ACCOUNT

To

CIRCULAR No. 98 PUBLIC WORKS.

Dated November 21, 1868.

Received Dec 8/68

Public Accounts —

Communicated to the Secretary of Public Works

No 71

No 71-112 Jan 1869

Working of the Public Works Offices of
Account during 1867-68.

With an index

112 Jan 1869

The Public Accounts —
No 71-112 Jan 1869
No 71-112 Jan 1869
No 71-112 Jan 1869

156 C.C. 4782
G.O. of 1868: 24/1/1868.

PUBLIC WORKS.

To the Controller of Public Works
Accounts

ac, ac, &c

Dated

Recd

Lv.

G. O. of 11/2/1868 No. 71.

Nos. 141-142

Mr. Officer of Account Circular
from the Govt of India regarding
the working of the Mr. Officer
of Account during 1867-68. Com-
to the Offr concerned -