

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works **DEPARTMENT.**

G.O. No. 10	(w)	Press Mis.
Dated 1-5-	1877.	

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

1st May 1877, No. 10 W.

General.
Establishment.

No. 19. Read the following endorsement of the Officiating Chief Secretary to Government, Financial Department, dated 20th April 1877, No. 883 :—

From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, General Branch, dated Fort St. George, 17th April 1877, No. 9 W.

I HAVE the honor to acknowledge the receipt of G.O., in the Financial Department, No. 1,050, dated 24th March 1877, in which it is stated that the Governor in Council does not concur with this office in the opinion that the travelling allowance drawn by Colonel Mullins on his late journey to Delhi should be governed by the Public Works Code.

2. With reference to this statement I have the honor most respectfully to point out that on the issue whether Colonel Mullins' travelling allowance on the occasion of his visit to Delhi should be governed by the Public Works Code or by the rules laid down in G.O. (Financial Department), No. 257, dated 5th February 1876, this office, so far as I am aware, has expressed no opinion whatever.

3. The only opinion expressed by this office was to the effect that if the Chief Engineer's travelling allowances were to be audited by the Examiner of Public Works Accounts, they must be drawn out in accordance with the rules prescribed in the Public Works Department, and of the correctness of this opinion there can, I respectfully submit, be no possible doubt.

4. It cannot be a matter of doubt that an Audit Office is bound to act on the orders it receives, and only on those orders. Should any doubt on such a point exist, the following ruling contained in the Public Works Code III, VII, II will probably be held as conclusive :—

"In all matters relating to the audit of charges for establishments and travelling allowances, and generally in cases on which fixed rules have been laid down by the Government of India, Public Works Controllers are held to be on the footing as the Civil Audit Department. They are bound rigorously to act on those rules without admitting of any exception; and in cases of doubt, references as to the construction of the rules should be made to the Government of India through the Accountant-General, Public Works Department, to be disposed of in the Public Works Department, or to be further referred for final orders in the Financial Department as may be necessary."

5. At present the only rules laid down for the guidance of this office in the audit of travelling allowances are practically those contained in the Public Works Code, and it is consequently those rules only that this office can recognize. As I understand from the papers accompanying G.O., No. 173, of 14th April 1877, that the Accountant-General has passed to Colonel Mullins, in compliance with the wishes of Government, travelling allowance in accordance with some rules which at present have not been even communicated to me, I regret, that in accordance with the rules laid down for my guidance in the Public Works Code, read with the papers printed with G.O., No. 1,568, dated 23rd June 1876, I shall be unable to accept finally the debit in transfer from the Civil Department without a reference to the Government of India through the Accountant-General.

PUBLIC WORKS DEPARTMENT, 1st May 1877, No. 10 W.

No. 1,003.

TRANSFERRED to the Financial Department.

FORT ST. GEORGE,
19th April 1877.

(Signed) E. A. FOORD, Colonel, R.E.,
Secretary to Government, P.W.D.

RETRANSFERRED to the Public Works Department, as it does not appear that any further orders are necessary in the Financial Department.

The orders regarding "travelling allowances" passed on the 5th February 1876, No. 257, were duly communicated to the Public Works Department, and it rests with that department to embody them in the Public Works Code or not.

(Signed) D. F. CARMICHAEL,
Offg. Chief Secretary.

No. 20.

ORDER THEREON, 1st May 1877, No. 10 W.

RECORDED and communicated to the Examiner of Public Works Accounts.

(True Extract.)

Colonel. R.E.,
Secretary to Government, P.W.D.

To the Examiner of Public Works Accounts,
with G.O., No. 96, dated 11th February 1876.

FROM L. CONWAY-GORDON,

EXAMINER, P.W. ACCOUNTS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

GENERAL BRANCH.

NO. 9. W.

FORT ST. GEORGE, 17TH. APRIL. 1877.

SIR,

I HAVE THE HONOR TO ACKNOWLEDGE THE RECEIPT, OF GOVERNMENT ORDER IN THE FINANCIAL DEPARTMENT NO. 1050 DATED 24TH. MARCH 1877 IN WHICH IT IS STATED THAT THE GOVERNOR IN COUNCIL DOES NOT CONCUR WITH THIS OFFICE IN THE OPINION THAT THE TRAVELLING ALLOWANCE DRAWN BY COLONEL MULLINS ON HIS LATE JOURNEY TO DELHI SHOULD BE GOVERNED BY THE PUBLIC WORKS CODE.

2. WITH REFERENCE TO THIS STATEMENT, I HAVE THE HONOR MOST RESPECTFULLY TO POINT OUT THAT ON THE ISSUE WHETHER COLONEL MULLINS' TRAVELLING ALLOWANCE ON THE OCCASION OF HIS VISIT TO DELHI SHOULD BE GOVERNED BY THE PUBLIC WORKS CODE OR BY THE RULES LAID DOWN IN GOVERNMENT ORDER (FINANCIAL DEPARTMENT) NO. 257 DATED 5TH. FEBRUARY 1876, THIS OFFICE, SO FAR AS I AM AWARE, HAS EXPRESSED NO OPINION WHATEVER.

3. THE ONLY OPINION EXPRESSED BY THIS OFFICE WAS TO

THE EFFECT THAT IF THE CHIEF ENGINEER'S TRAVELLING ALLOWANCES WERE TO BE AUDITED BY THE EXAMINER OF PUBLIC WORKS ACCOUNTS, THEY MUST BE DRAWN OUT IN ACCORDANCE WITH THE RULES PRESCRIBED IN THE PUBLIC WORKS DEPARTMENT, AND OF THE CORRECTNESS OF THIS OPINION, THERE CAN I RESPECTFULLY SUBMIT, BE NO POSSIBLE DOUBT.

4. IT CANNOT BE A MATTER OF DOUBT THAT AN AUDIT OFFICE IS BOUND TO ACT ON THE ORDERS IT RECEIVES, AND ONLY ON THOSE ORDERS. SHOULD ANY DOUBT ON SUCH A POINT EXIST, THE FOLLOWING RULING CONTAINED IN THE PUBLIC WORKS CODE III. VII. II. WILL PROBABLY BE HELD AS CONCLUSIVE.

'IN ALL MATTERS RELATING TO THE AUDIT OF CHARGES FOR ESTABLISHMENTS AND TRAVELLING ALLOWANCES, AND GENERALLY IN CASES ON WHICH FIXED RULES HAVE BEEN LAID DOWN BY THE GOVERNMENT OF INDIA, PUBLIC WORKS CONTROLLERS ARE HELD TO BE ON THE SAME FOOTING AS THE CIVIL AUDIT DEPARTMENT. THEY ARE BOUND RIGOROUSLY TO ACT ON THOSE RULES WITHOUT ADMITTING OF ANY EXCEPTION; AND IN CASES OF DOUBT, REFERENCES AS TO THE CONSTRUCTION OF THE RULES SHOULD BE MADE TO THE GOVERNMENT OF INDIA THRO' THE ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT, TO BE DISPOSED OF IN THE PUBLIC WORKS DEPARTMENT, OR TO BE FURTHER REFERRED FOR FINAL ORDERS IN THE FINANCIAL DEPARTMENT, AS MAY BE NECESSARY.'

5. AT PRESENT, THE ONLY RULES LAID DOWN FOR THE GUIDANCE OF THIS OFFICE IN THE AUDIT OF TRAVELLING ALLOWANCES ARE PRACTICALLY THOSE CONTAINED IN THE P.W.CODE, AND IT IS CONSEQUENTLY THOSE RULES ONLY THAT THIS OFFICE CAN RECOGNIZE. AS I UNDERSTAND FROM THE PAPERS ACCOMPANYING GOVERNMENT ORDER NO.173 OF 14TH.APRIL 1877 THAT THE ACCOUNTANT GENERAL HAS PASSED TO COL. MULLINS, IN COMPLIANCE WITH THE WISHES OF GOVERNMENT, TRAVELLING ALLOWANCE IN ACCORDANCE WITH SOME RULES WHICH AT PRESENT HAVE NOT BEEN EVEN COMMUNICATED TO ME, I REGRET, THAT IN ACCORDANCE WITH THE RULES LAID DOWN FOR MY GUIDANCE IN THE PUBLIC WORKS

CODE, READ WITH THE PAPERS PRINTED WITH GOVERNMENT ORDER NO.1568 DATED 23RD.JUNE 1876, I SHALL BE UNABLE TO ACCEPT FINALLY THE DEBIT IN TRANSFER FROM THE CIVIL DEPARTMENT WITHOUT A REFERENCE TO THE GOVERNMENT OF INDIA THRO' THE ACCOUNTANT GENERAL.

I HAVE THE HONOR TO BE

SIR,

YOUR MOST OBEEDT.SERV'T;

Stonway-Jordon.

EXAMINER, P.W. ACCOUNTS.

CD. & EXD. A. F.

Dis. Co. 120 of 17. left 1/14
G.O. 1568 - 23 June 1/76
Dis - 96. 11. July:
G.O. 3388 - 13 Dec 76
Home 485 - 24 July 77
Dis 67 - 7 Mar 77
" 377 - 28 do
" 173 - 14 Sep.
9 April 77 No 1202. This fine

4 Q. 1st May 77 I O No. 19

No 883.
Re transferred
to the Public Works De.
partment, as it does
not appear that any
further orders are re-
quiring in the Fin. &
Department.

The orders re-
franchising. Allowances
passed on the 5. Feb
1876. No. 257 were duly
communicated to
the Public Works Depart.
ment, and it rests with
that department to
hand over them in the

On 23.4.77. J. W. Cooke: or not.
No. 1 April 77. P. H. Cooke

P.W.D. P.W.D.
18 APR 77 21 APR 77
Hindle 4030 Department
FROM THE EXAMINER,
P.W. ACCOUNTS.
TO THE SECRETARY TO GOVT.
P.W. DEPT.
GENL. BRANCH.

NO. 9. W.
DATED. 17TH. APRIL. 1877.
RECD.

No 1003.
Transferred to the
Financial Department.
Adm. Coll. R. H.
Secy. to Govt.
P.H.O.
L. St George
19 April 1877

REGARDING THE PASSING OF THE
TRAVELLING ALLOWANCE CLAIMED BY
COL. MULLINS ON HIS LATE JOURNEY TO
DELHI.

Re-transferred.

Settled 3
No 10 W Public Works Department.
PROCEEDINGS OF THE MADRAS GOVERNMENT.
UNDER date the 1 May 77
Read the following:-

From the Examiner
Mr A. E. Hughes 217 April 77
Civil Dept - (H E No 883 of 20 - do)

Recorded and
communicated to
the Examiner, Public
Works Accounts.
21/4/77 gat

Mr A. E. Hughes
217 April 77
Civil Dept 11. 5. 77

C. 4137 General
Govt. of 1877 Madras.
PUBLIC WORKS.

To *The Govt. of O. H. A.*

Dated *2/5*

Issued

Recd.

Encl.

G. O., *1st May* 1877, No. 10 W

Nos. *19* 20

Travelling Allowances
Indorsement of the *Final Report*
in letter from the *Examiners*
regarding the *leasing of the*
— claimed by *Col. Buntins*
on his late journey to *Delhi*.
Recorded & commd to the *hon*
of *Mr. P. C. S.*

Govt. Secy