

(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. 1622 (W) ~~Press~~~~Mis.~~ *mis*

Dated 13-11-1877.

Not to be folded or roughly handled

PAGE THE ACCOUNTS, P.W. ACCOUNTS,

MAHARAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

GENERAL BRANCH.

NO. 144-NO.

WORT 314.10000. NOVEMBER 1877.

SIR,

I HAVE THE HONOR TO ACKNOWLEDGE THE RECEIPT OF G.O. NO. 1012, DATED 6TH SEPTEMBER 1877, REQUESTING THAT IN FUTURE THE CLASSIFICATION OF ESTIMATED SANCTIONED BY GOVERNMENT SHOULD NOT BE MORE THAN THE HEAD OF SERVICE TO WHICH THE OUTLAY MAY BE CHARGEABLE.

2. WITH REFERENCE TO THIS ORDER, I HAVE THE HONOR TO *advise* ATTENTION TO CLAUSE IV OF PARAGRAPH OF THE GOVERNMENT OF INDIA CIRCULAR NO. 7, DATED 20TH OCTOBER 1876, AS ALSO TO CLAUSE II OF CIRCULAR FROM THE GOVERNMENT OF INDIA NO. 75, P.W. DATED 20TH OCTOBER 1876, FROM WHICH GOVERNMENT WILL OBSERVE NOT ONLY THAT THE HEADINGS OF ESTIMATES OF WORKS AND REPAIRS SHOULD SHOW DISTINCTLY THE FUND, CLASS, PAYMENT, HEAD, AND SUB-HEAD TO WHICH THE EXPENDITURE RELATES, BUT ALSO THAT THE GOVERNMENT OF INDIA ATTACH PARTICULAR IMPORTANCE TO THIS RULE BEING OBSERVED.

3. IF, AS THE GOVERNMENT OF INDIA DESIRE, THE

CLASSIFICATION MUST BE INSERTED AT THE TOP OF EACH ESTIMATE BY
 THE DISTRICT ENGINEER, THE WORK OF CHECKING THIS CLASSIFICATION
 IN THE SECRETARIAT OFFICE MUST BE COMPARATIVELY EASILY DONE, BUT
 IN ANY CASE, THE CLASSIFICATION OF WORKS MUST BE CARRIED OUT
 BY THE OFFICERS OF THE EXECUTIVE BRANCH, WHO ALONE ARE IN A
 POSITION TO KNOW EXACTLY THE NATURE AND OBJECT OF THE WORK AND
 HENCE THE HEAD OF CLASSIFICATION TO WHICH IT BELONGS BY NATURE.
 TO LEAVE SUCH A MATTER TO THE TRAVELLER, IS VIRTUALLY TO LEAVE HIM
 TO CONSTRUCT THE FOUNDATIONS OF HIS OWN AID, AND TO CARRY OUT
 IN EVERY WAY TO FACILITATE THE OPERATION OF GOVERNMENT, BY
 ASSISTING IN THE DETERMINATION OF THIS CLASSIFICATION, I CON-
 FIRM THAT BY WHOSOEVER ENTERPRISED, WHEN ULTIMATELY DECIDED
 UPON, IT BECAME A MATTER OF THE AUTHORITY OF THE SANCTIONING
 AUTHORITY ITSELF.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEISANT SERVANT,

Lowry Gordon

ENGINEER, P.W. ACCOUNTS.

FROM THE EXAMINER,
 P.W. ACCOUNTS.
 TO THE SECRETARY TO GOVT.
 P.W. DEPT.
 GENL. BRANCH.

NO. 144-10

DATED 3RD NOV. 1877.

RECE.

G.O. 6th Sep 1877 No 701. M.
 18th Jan " " 182.
 7th Feb " " 315.

G.O. 13th Dec 1877 No 127

Ex 10. M.

SUGGESTING THAT CLASSIFICATION
 SANCTIONED BY GOVT. SHOULD SHOW THE
 HEAD OF SERVICE TO WHICH THE OUTLAY
 MAY BE CHARGEABLE.

CL. S.P.
 1-11-77.

Genl

3 ✓

2

M. Her Public Works Department

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 13th Nov 77

Read the following:—

From the Examiner
of PW Accounts -

} H. E. No 144 W
dated 3rd Nov 1877.

RECEIVED
1781-2-20-3-8

AB

The Circulars
of the Government
of India quoted
by the Examiner
of PW Accounts re-
quire that the head-
ings of all Estimates
for Public Works
should show a cer-
tain classification,
not that the orders
of Government
sanctioning the Estimat

should embody this
classification - The
Government are as
anxious as the Ex-
aminer that Estimates
and outlays should
be properly classified
and recorded in the
books, but experience
has shown that this
object will not be
attained by depend-
ing on Executive Officers
of the Dept. or the
inexperienced and
in many cases poorly
paid accountants
at their disposal, whose
acquaintance with
the

elaborate classifica-
tion recently intro-
duced cannot be
relied on - The best
course probably would
be to return, through
the Examiner, to the
Executive Officers
concerned, all Es-
timates sanctioned
by Government.

The Examiner would
then have an oppor-
tunity of checking
and correcting where
necessary the clas-
sification shown in
the Estimates, and
of ensuring perfect
agreement between
his and the books

of Range Officers.

This course will accordingly be adopted as regards future sanctions.

It would always be open to the Examiner to refer doubtful cases to the Secretary in the Public Works Dept.

The orders of Govt will continue to show whether an Estimate is chargeable against Imperial, Irrigation, Provincial, Local or Special. This may be considered the

^{qu}
foundation of the Examiner's audit. - Its determination will not rest with the Examiner.

W. H.
24/11 9.11.77

To The Sec. C. & A. 5 ✓
" S. Eng. 140 ✓
Cong. Architect 3 ✓
C. & S. for Charge 9 ✓
C. & S. for Exp. 31 ✓
S. & H. Co. 7 ✓
All Deficits of the Department - 7.21.15 ✓
4.10.17

D/S 12.17.11.77

11c

Nov 12/13

Cont. of 1877 ~~Mar.~~
PUBLIC WORKS.

To *The Com. of P. & H. A.*

Dated

Issued

Recd.

Encl.

14
G. O. 13 Nov 1877, No. 1622w

No. 127-128

Classification of estimates

Lays down the course
to be adopted in respect
to the —

But in Rep.