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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W

DEPARTMENT

G.O. No.	2544	Press.
B.P. No.		Mis.
Dated.	9-10-1879	197

Not to be folded or roughly handled

2544
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

9th October 1879, No. 2,544 W.

General.
Establishment.

Read the following paper :—

No. 14. Circular from the Government of India, Public Works Department, (Establishment—General,) dated Simla, 13th November 1878, No. 97 Public Works.

Relations of Examiners of Accounts to Heads of Local Governments and Administrations and Railway Lines and Systems.

Read—

Letter from the Director of State Railways, Western System, No. 4,024 A, dated 20th July 1878.

Letter No. 1,240 A.—S.R., dated 19th October 1878, to the Director of State Railways, Western System.

RESOLUTION.—With a view of clearly defining the relations of an Examiner of either Public Works or Railway Accounts, the Governor-General in Council is pleased to record the following observations.

2. An Examiner of Accounts is not only the appointed adviser of the administrative head of the Province, or State Railway, to which he may be attached, in matters relating to accounts and financial regularity, but he is the head of that branch of the department, in the Administration, and as such is directly under the orders of the Accountant-General of the Public Works Department, and not of the head of the Administration.

3. When the Administrative head of a Province or Railway is not satisfied with the correctness of the Examiner's views, the points in doubt or dispute should, where there is no emergency, be referred for the orders of the Government of India. In emergent cases only should orders on accounts matters, contrary to the opinion expressed by the Examiner, be issued by the local Administration for the guidance of that officer, and when such orders are issued the case should be simultaneously reported with full particulars to the Government of India.

4. In cases in which the orders of a local Administration on matters concerning the Accounts Branch are, in the opinion of the Examiner, not in accordance with the rules and requirements of that branch of the department, he should address the Accountant-General, reporting fully the circumstances of the case. The Examiner will be responsible that such communications convey correctly the views of the local authorities whenever it may be necessary to allude to those views, or the case may be in any way affected by them, and he should, when making his report, furnish the local Administration simultaneously with a copy of it.

5. In all cases where the local Government or Administration addresses the Government of India on matters of account or financial regularity, and more especially when there is any doubt or dispute respecting them with the Examiner of Accounts, a memorandum by that officer on the subject should be obtained and forwarded with the correspondence.

The Governments of Madras and Bombay, in the Public Works Department, General, Irrigation, and Railway Branches.
 The Governments of Bengal, North-western Provinces and Oudh, and Punjab in the Public Works Department, General and Irrigation Branches.
 The Chief Commissioners, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
 The Resident, Hyderabad.
 The Agents to the Governor-General for Central India and Rajputana.
 The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
 The Inspector-General of Military Works.
 The Accountant-General, Public Works Department.
 The Directors of State Railways, Central, Western and North-eastern Systems.
 The Director of State Railway Stores.
 The Director-General of Telegraphs.
 The Director-in-Chief, Indo-European Telegraph.
 The Director, Persian Gulf Telegraph.
 The Deputy Director, Persian Gulf Telegraph.
 The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

ORDER.—Ordered,
 that a copy of the
 above be forwarded to
 the local Governments
 and Administrations
 and officers noted in
 the margin, for inform-
 ation and guidance.

(Signed) A. B. SAMPSON,
 Under Secy. to the Govt. of India.

No. 15.

ORDER THEREON, 9th October 1879, No. 2,544 W.

HIS GRACE the Governor in Council being of opinion with reference to the above circular that the time has arrived for defining more clearly the relations which it is desirable should henceforth exist between the Examiner of Public Works Accounts and Government, as also between that officer and the Chief Engineers of the several branches of this department, resolves as follows :—

The Examiner has two distinct functions.

First, as Financial Assistant to the Secretary to Government;

Second, as independent Auditor on behalf of the Government of India.

Whenever the Examiner is acting in the first of these capacities the whole of the communications shall be carried on by office note, the papers passing between him and the Chief Engineer of the branch concerned precisely as they now do in all executive matters between that officer and the Deputy Chief Engineer.

Where, on the other hand, the Examiner is called on to express an opinion or to take any action as independent Auditor, the communications shall be conducted by official letter.

In all cases where his opinion differs from that of the Government in reference to technical matters, and he finds it necessary to address the Accountant-General, the Examiner will when making his report invariably furnish simultaneously a copy of it to the Government as provided in paragraph 4 of the Resolution of the Government of India above quoted.

Ordered that copies of this Resolution be forwarded for information and guidance to the officers named below, viz. :—

Chief Engineer and Secretary, General Branch.
 Deputy Chief Engineer, do.
 Chief Engineer and Joint Secretary, Irrigation Branch.
 Deputy Chief Engineer, do.
 Chief Engineer and Joint Secretary, Railway Branch.
 Deputy Consulting Engineer, do.
 Examiner of Public Works Accounts.

(True Extract.)

Major, R.E.,
 Ag. Under Secy. to Govt., P.W.D.

Exd. E. C. Shunker.

Spars Copies

GENERAL
ESTABLISHMENT.

Gobt. of (1879) Madras.
PUBLIC WORKS.

To

Dated October 9th.

Issued

Recd.

Encl.

G. O., 9th October 1879, No. 2,544 W.

OCTOBER

Nos. 14-15.

*Relations between the Examiner of Public
Works Accounts and Government.—Defines
more clearly the —.*

2544
3

"For Heads of Departments only."

Circular No. 97 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENT.

General.

SIMLA, November 13, 1878.

Relations of Examiners of Accounts to heads of Local Governments and
Administrations and Railway Lines and Systems.

Read—

Letter from the Director of State Railways, Western System, No. 4024A., dated 20th
July 1878.

Letter No. 1240A—SR., dated 19th October 1878, to the Director of State Railways,
Western System.

RESOLUTION.—With a view of clearly defining the relations of an Examiner
of either Public Works or Railway Accounts, the Governor General in Council
is pleased to record the following observations.

2. An Examiner of Accounts is not only the appointed adviser of the Ad-
ministrative head of the Province, or State Railway, to which he may be
attached, in matters relating to accounts and financial regularity, but he is the
head of that branch of the Department, in the Administration, and as such is
directly under the orders of the Accountant General of the Public Works De-
partment, and not of the head of the Administration.

3. When the Administrative head of a Province or Railway is not satis-
fied with the correctness of the Examiner's views, the points in doubt or dispute
should, where there is no emergency, be referred for the orders of the Govern-
ment of India. In emergent cases only should orders on accounts matters, con-
trary to the opinion expressed by the Examiner, be issued by the Local Ad-
ministration for the guidance of that officer, and when such orders are issued the
case should be simultaneously reported with full particulars to the Government
of India.

4. In cases in which the orders of a Local Administration on matters
concerning the Accounts Branch are, in the opinion of the Examiner, not in
accordance with the rules and requirements of that branch of the Department,
he should address the Accountant General, reporting fully the circumstances
of the case. The Examiner will be responsible that such communications con-
vey correctly the views of the local authorities whenever it may be necessary
to allude to those views, or the case may be in any way affected by them, and
he should, when making his report, furnish the Local Administration simul-
taneously with a copy of it.

5. In all cases where the Local Government or Administration addresses
the Government of India on matters of account or financial regularity, and
more especially when there is any doubt or dispute respecting them with the
Examiner of Accounts, a memorandum by that officer on the subject should be
obtained and forwarded with the correspondence.

The Governments of Madras and Bombay, in the Public Works Department, General, Irrigation and Railway Branches.

The Governments of Bengal, North-Western Provinces and Oudh, and Panjab, in the Public Works Department, General and Irrigation Branches.

The Chief Commissioners, Central Provinces, British Burmah, Mysore and Coorg, and Assam.

The Resident, Hyderabad.

The Agents to the Governor General for Central India and Rajputana.

The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.

The Inspector General of Military Works.

The Accountant General, Public Works Department.

The Directors of State Railways, Central, Western and North-Eastern Systems.

The Director of State Railway Stores.

The Director General of Telegraphs.

The Director-in-Chief, Indo-European Telegraph.

The Director, Persian Gulf Telegraph.

The Deputy Director, Persian Gulf Telegraph.

The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.

ORDER.—Order-

ed, that a copy of

the above be for-

warded to the Lo-

cal Governments

and Administra-

tions and officers

noted in the mar-

gin, for informa-

tion and guidance.

A. B. SAMPSON,

Under Secy. to the Govt. of India.

C. No. 14226

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ESTABLISHMENT.

General.

To

Circular No. 97 Public Works

Dated SIMLA, November 13, 1878.

Received

Dis. n. 12 N 9 6. January 1879

Recorded

19 N. H.

Regarding relations of Examiners of Accounts
to heads of Local Governments and Administra-
tions and Railway Lines and Systems.

To be printed in
full

J. D.
7/10.

W. H. H. H. H. H.
Proposed draft

Read off Circular
No 97 P.W. dated
13 Nov. 1878 "For
heads of Departments etc."
No. 2544 Tra. 9th Oct. 1879.
His Grace the Governor
in Council being of
opinion with reference
to the above Circular
that the time has
arrived for defining
more clearly the relations
~~of the Examiners of Accounts~~
which it is desirable
should henceforth
exist between the Examiners
P.W. Accounts and
Government, as also
between that Office
and the Chief Engineers
of the several branches
of this Department
resolves as follows
The Examiners has

two distinct functions
First As Financial
Assistant to the
Secretary to Government
Second As independent
Auditor on behalf of
the Government of India

Whenever the Examiner
is acting in the first
of these capacities the
whole of the Commis-
sion's business shall be
carried on by Office
note the papers
passing between
him and the Chief
Engineer of the branch
concerned precisely
as they now do in
all Executive matters
between that Officer
and the Deputy Chief
Engineer

Where on the other
hand the Examiner

2544 is called on to
express an opinion
or to take any action
as independent
Auditor the Commis-
sion's business shall be
conducted by Official
letter -

In all cases where
his opinion differs
from that of the Government
in reference to technical
matters, and he finds
it necessary to address
the Accountant General
the Examiner will when
making his report
invariably furnish
simultaneously a copy
of it to the Government
as provided in para
4 of the Resolution
of the Govt of India
above quoted

Attest

T.O.

Ordered that
Copies of this resolution
be forwarded for
information & guidance
to the Officers named
below and

Chief Engineer, ^{& Sect} General Branch
S. Ch. Eng. - do -

Chief Eng. & Joint Sect
Navigation Branch
S. Ch. Eng. - - -

Chief Engineer & J. Sect
Railway Branch
S. Consulting Eng.

Examiners P.W. Works

Att

6/10/79

Despd

18-10-79

CN^o 14226

Govt. of 1879 Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O. 9 Oct, 1879, No. 2544 W

Nos. 14-15

Relations between the
Govt. and the
Defence more clearly
the —

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