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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	6385	Press.
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Dated	20 . 11 . 1877	197 .

Not to be folded or roughly handled.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

13th November 1877, No. 1,622 W.

General
Establishment.

Read the following paper:—

No. 127. 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, 3rd November 1877, No. 144 W.

I HAVE the honor to acknowledge the receipt of G.O., No. 701 W, dated 6th September 1877, prescribing that in future the classification on estimates sanctioned by Government should show no more than the head of service to which such outlay may be chargeable.

2. With reference to this order, I have the honor to respectfully call attention to Clause IV of paragraph 9 of the Government of India circular No. 74, dated 30th October 1876, as also to paragraph 11 of circular from the Government of India, No. 76 P.W., dated 30th October 1876, from which Government will observe not only that the headings of estimates for works and repairs should show distinctly the fund, class, main-head, 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 were inserted at the top of each estimate by the District Engineers, the work of checking this classification in the Secretariat Office would be comparatively trifling, 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 properly belongs. To leave such a matter to the Examiner is virtually to leave him to construct the foundations of his own audit, and though anxious in every way to facilitate the operations of Government, by assisting in the determination of this classification, I consider that by whomsoever determined, when ultimately decided upon, it should issue on the authority of the sanctioning authority itself.

No. 128. ORDER THEREON, 13th November 1877, No. 1,622 W.

THE circulars of the Government of India quoted by the Examiner of Public Works Accounts require that the headings of all estimates for public works should show a certain classification, not that the orders of Government sanctioning the estimates should embody this classification. The Government are as anxious as the Examiner that estimates and outlay should be properly classified and recorded in the books, but experience has shown that this object will not be attained by depending on Executive Officers of the Department, or the inexperienced, and in many cases poorly-paid, Accountants at their disposal, whose acquaintance with the elaborate

classification recently introduced cannot be relied on. The best course probably would be to return, through the Examiner, to the Executive Officers concerned, all estimates sanctioned by Government. The Examiner would then have an opportunity of checking and correcting where necessary the classification 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.

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

3. The orders of Government will continue to show whether an estimate is chargeable against *Imperial, Irrigation, Provincial, Local* or *Special*. This may be considered the foundation of the Examiner's audit. Its determination will not rest with the Examiner.

(True Extract.)

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

To the Examiner of Public Works Accounts.
To District Engineers.
To the Consulting Architect.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Examiner of Railway Accounts.
To all Departments of the Secretariat.

Revenue Dept

GENERAL
ESTABLISHMENT.

Govt. of 1877 Madras.

PUBLIC WORKS.

To

THE EXAMINER OF PUBLIC WORKS
ACCOUNTS.

&c. &c. &c.

Dated November 13th.

Issued

Recd. 19 November Encl.

G. O., 13th November 1877, No. 1,622 W.

Encl. 20-11-77 No. 6385

NOVEMBER.

Nos. 127-128.

Classification of Estimates.—Lays down
the course to be adopted in respect to the—

With Order

No 6385

Communicated
to the Board of Revenue
and Conservator of Forests
in continuation of
G.O. 15 Sep 1877 No 5465

20 Nov 77

1. To H. of Revenue 21-11-77
2. To C. of Forests