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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

FINANCIAL DEPARTMENT

G.O. No.	1864/65	Press.
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Dated	3. 10. 1881	197.

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Not to be folded or roughly handled

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FINANCIAL DEPARTMENT.

Correspondence.

No. 1865.

FROM

THE HON. R. DAVIDSON, C.S.I.,

Chief Secretary to the Government of Fort St. George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

With reference to the last paragraph of my letter of the 1st September 1881, No. 1623, I am directed to address you in regard to a matter of procedure.

2. With your letter of the 18th July last, No. 1783, was forwarded a letter from the Madras Examiner of Public Works Accounts, No. 28-A, dated 1st June 1881, submitting to the Accountant-General, Public Works Department, for instructions, certain orders issued by this Government in the Financial Department. This reference was in strict accordance with the letter, if not the spirit, of the local Public Works Code, the portion of which relating to the duties of the Examiner agrees with the Government of India Public Works Code.

3. However desirable it may be to invest the Examiner with the powers accorded to him by that Code, it appears to the Honorable the Governor in Council that it was never intended that an Examiner attached to the Government of Madras or Bombay should be at liberty to question orders passed in the Financial Department, which may have reached him through the channel of the Public Works Department, and, unknown to the Local Government, to address representations in respect to such orders to the Accountant-General, Public Works Department.

4. The Financial Department of a Local Government has no concern whatever with the latter officer or with the Examiner, and it is thought that the local Accountant-General should alone be competent to question orders issued in that department.

5. It will be noticed that the procedure laid down for the guidance of the Accountant-General and the Examiner differs widely.

The former officer, although of much higher official rank, is bound, if he considers that a financial rule or order has been transgressed by the Local Government,

* Civil Account Code, Volume II, Chapter XXX, Sections 7 and 8. "respectfully" to advise the Local Government accordingly, and, if he "does not finally acquiesce in the correctness of the

decision," "it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government." It is stated in the same section of the Civil Account Code that "the Supreme Government does not usually receive any communication upon such matters from an Accountant-General except through the Local Government."

On the other hand, the Examiner of Public Works Accounts has the power, if he conceives the Local Government to be in error, to address the Accountant-General, Public Works Department, Sections 111 and 112, Government of India, Public Works Code.

direct. The Public Works Code of the Government of India does not even require him to furnish the Local Government with a copy of such representations (although this Government in the Public Works Department have now desired that this course be followed), and as the Accountant-General, Public Works Department, is in another capacity a Secretary to the Government of India, an Examiner is practically allowed to appeal direct to the Supreme Government.

6. It is not for Government in this department to discuss how far such a right of appeal is advisable in respect to *Public Works* questions, but the Honorable the Governor in Council decidedly objects to a Public Works Account officer using the right in respect to matters which have been decided in the Financial Department. The Examiner of Public Works Accounts is necessarily unaware of the considerations which may induce decisions in that department, and of the past correspondence, and it appears to this Government that it is as objectionable, on every score, for him to question in this manner the propriety or correctness of orders passed in the local Financial Department as it would be for the local Controller of Military Accounts to question decisions of the Public Works Department in respect, for instance, to the amount of travelling allowance claimable by Military Officers in the Public Works Department under a section of the Public Works Code.

7. Orders issued in all departments of the Local Government are invariably subject to careful examination by the Account Officer of the department concerned, and should not, the Government consider, be reviewed by Account Officers of other departments.

8. This question is not affected by the propriety or otherwise of the particular orders, to which the Examiner of Public Works Accounts has felt himself called on to take exception, but it may be mentioned that, in accordance with the first clause of Section 7, Chapter XXXI, Civil Account Code, the local Accountant-General was specially consulted before those orders issued, and expressed his opinion that they were generally in accordance with the order of the Government of India.

9. I am directed to invite attention to the fact that the Examiner of Public Works Accounts was informed in an order, No. 1305, dated 15th July 1881, of which a copy is enclosed, that in the event of his being in doubt as to the meaning of an order in the Financial Department, the correct course for him to pursue was to address that department, but this instruction has been ignored by the present Examiner. The Government consider that he was bound, even if the rules did not require it of him, to defer in courtesy to such an instruction, and the fact that in this instance the Local Government were placed in a position of unseemly antagonism to the Examiner, affords an additional reason for laying down precise rules for the guidance of Account Officers in this respect.

10. If the Government of India hold it to be desirable that, in addition to his own functions, which should, it is thought, sufficiently engage the time and the staff of the Public Works Examiner, that officer should scrutinise orders passed in the Financial or other departments, all representations from him should, in the opinion of the Honorable the Governor in Council, be made through the local Accountant-General, and submitted or withheld at the discretion of that officer, who is alone recognized as the financial adviser of Government in the Civil Departments.

I have the honor to be,
Sir,
Your most obedient servant,

OOTACAMUND,
3rd October 1881.

Chief Secretary.

Exd. T. O'Connor.

1881/10/3
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1881.
FINANCIAL DEPARTMENT.

From
The Chief Secy. to the Govt. of
Fort St. George,
To
The Secy. to the Govt. of India,
Dept. of Finance and Commerce.

Dated 3rd October 1881.

Issued

Recd.

No. 1865.

Enclosure.

Correspondence.—Submitting remarks with reference to the course followed by the Examiner, Public Works Accounts, in making a representation to the Accountant-General, Public Works Department, respecting an order issued in the Financial Department regarding the allowance of Clerks, &c., proceeding to Ootacamund with the Government.

PW Slip
R.D. 26 Sept
20 SEP 81

Original Memo 1881/65/3

Re the four

With reference to the observation by the Hon. & the Governor the U.S. begs to observe that the Accountant General was consulted before the order was issued and he approved of the draft and as in the opinion of the U.S. the Accountant General is the proper Adviser of Government in such a case it appears to him that the position taken up in para 9 of the annexed draft is in every respect correct

Scm

MA

U.S. & certainly
to forward

Certainly
MA

Go (FmC) 1864 & 1865/01

C. D. S. S. S.
M. R.
Secy. to Govt. of India

Correspondence

Financial Department.

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PROCEEDINGS of the MADRAS GOVERNMENT.

again
READ the following letter G.O.

No 1622, D. 1st September 1881.

Order thereon 3rd October 1881,
N^o 1864.

Ordered that the following
letter be addressed to the Govern-
ment of India

H.E. No. 1865.

To

The Secretary to the Govt of India,
Department of Finance and
Commerce.

Sir,

With reference to
the last paragraph of my
letter of the 1st September 1881
No 1623, I am directed to address
you in regard to a matter of
procedure.

To The Govt of India }
with copy of G.O 1305 }
D/15 July 1881 } sent 3/10

Circ.
I think rather
too much is
made of this
matter. MH

to Printer copies
sent — 13/10/81

procedure.

2. ^{58/100} With your letter of the 18th July last, No: 1783, was forwarded a letter from the Madras Examiner of Public Works Accounts, No. 28 A., dated 1st June, 1881, submitting to the Accountant General, Public Works department, for instructions certain orders issued by the Financial Department of this Government. It was at first doubted whether the Examiner had not exceeded his powers, but on ~~inquiry~~ ^{being} it was found that he had acted in strict accordance with the letter, if not the spirit, of the local Public Works Code, the portion of which relating to the duties of the Examiner agrees with the Government of India Public Works Code.

3. However desirable it may be to invest the Examiner with the powers accorded to him

1884/65 40
by that Code, it appears to the Hon^{ble} the Governor in Council that it was never intended that an Examiner attached to the Government of Madras or Bombay should be at liberty to question orders passed in the Financial Department which may have reached him through the Channel of the Public Works Department, and, unknown to the local Government, to address representations in respect to such orders to the Accountant General, Public Works department.

4. The Financial Department of a Local Government has no concern whatever with the latter officer or with the Examiner, and it is thought that the local Accountant General should alone be competent to question orders issued in that department.

5. It will be noticed that the procedure laid down for

for the guidance of the Accountant General and the Examiner differs widely.

The former officer, although of much higher official rank, is bound if he considers that a financial rule or order has been transgressed by the Local Government, "respectfully to advise the Local Government accordingly", and if he "does not finally acquiesce in the correctness of the decision", "it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government".

It is stated in the same Section of the Civil Account Code that "the Supreme Government does not usually receive any communication upon such matters from an Accountant

Civil Account Code Vol II
Chapter 30 Sections 7 and 8.

Sections 111 and 112
Govt of India, Public
Works Code.

1884/65 63 P
"Accountant General except
through the Local Government."

On the other hand, the Examiner of Public Works Accounts has the power, if he conceives the Local Government to be in error, to address the Accountant General, Public Works department direct. The Public Works Code of the Government of India does not even require him to furnish the Local Government with a copy of such representations, (although this Government in the Public Works department have now desired that this course be followed) and as the Accountant General, Public Works department, is in another capacity a Secretary to the Government of India, an Examiner is practically allowed to appeal direct to the Supreme Government.

6. It is not for Govern-
ment in this department to
discuss how far such a right
of appeal is advisable in respect
to Public Works questions, but
the Honorable the Governor-in-
Council decidedly objects to a
Public Works Account officer
using the right in respect
to matters which have been
decided in the Financial Depart-
ment. The Examiner of
Public Works Accounts is
necessarily unaware of the
considerations which may
induce decisions in that Depart-
ment, and of the past cor-
respondence, and it appears
to this Government that it is
objectionable, on every score,
for him to question in this
manner the propriety or
correctness of orders passed
in the local Financial Depart-
ment

1864/65 7 40
As it would be for the local
Controller of Military Accounts
to question decisions of the Public
Works department in respect, for
instance, to the amount of
travelling allowance claimable
by military officers in the P.W.D.
under a section of the Public
Works Code.

7. Orders issued in all
Departments of the local Govt.
are invariably subject to
careful Examination by the
the Account officer of the
Department concerned, and
should not, the Government
consider, be reviewed by account
officers of other Departments.

8. This question is not
affected by the propriety or
otherwise of the particular
orders to which the Examiner
of Public Works Accounts has
felt himself called on to
take exception, but it may
be

23/10/81
he mentioned that, in accordance with the first clause of Section 7, Chapter 31, Civil Account Code, the Local Accountant General was specially consulted before those orders issued, and expressed his opinion that they were generally in accordance with the order of the Government of India.

9 I am directed to invite attention to the fact that the Examiner of Public Works accounts was informed in an order of which a copy is enclosed, that in the event of his being in doubt as to the meaning of an order in the Financial Department, the correct course for him to pursue was to address that department, but this instruction has been ignored by the present Examiner.

The

No 1305

15 July 1881

1881/65/858
The Government consider that he was bound, even if the rules did not require it of him, to defer in courtesy to such an instruction, and the fact that in this instance the Local Government were placed in a position of unconscionable antagonism to the Examiner, affords an additional reason for laying down precise rules for the guidance of Accountant officers in this respect.

10 If the Government of India hold it to be desirable that, in addition to his own functions, which should, it is thought, sufficiently engage the time and the staff of the Public Works Examiner, that officer should scrutinise orders passed in the Financial or other departments, all representations should in the opinion of the Honorable the

Governor

8/10/87
Governor in Council be made
through the local Accountant
General, and submitted or
withheld at the discretion of
that officer, who is alone
recognised as the financial
adviser of Government in the
Civil Departments.

Govt. of { 188 } Madras.

Dated }
Recd. } 188 , No.

Nos.

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Collection - 20

SP
20/9/87

Asst. Commr.
3rd October 1887

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Financial DEPARTMENT.

Only allowances

Under Disposal Docket.

PAPERS to be read in Proceedings:—

G.O. No. 1622 of 1887,
No. of
No. of

Special
The Hon. the Genl.

~~Let Col. Lumsden see
Sam D. H. Lath
para 9. 1887~~

MA

Col. Lumsden. 1887

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Some
Govt. of 1881 Madras.

Financial

DISPOSED OF

3 OCT 81

BY G.O. No. 1864/1865.

(10)

*Submitting remarks
with reference to*

*Correspondence - The Govt. of
India addressed in reference to
the course followed by the Enam
ner, Public Works Accounts,
in making a representation
to the Accountant General,
Public Works Dept. ^{respecting} ~~requesting~~
an order issued in the Financial
Dept. regarding the allowance
of Clerks, &c., proceeding to
Cotacamund with the Govt.*

Omit in letter packet