

INDEXED. *WHS*

Local & Munl. (1897) Department.

PRINTED.

G.O., No. 721m

DATED 29-3-97

DEBATCHED

[Despatch Abstract.]

Recovery of pay & allowance erroneously drawn
 Informing the C. & C. Calicut, with remarks, that the
 rule in note 1 to Art. 772, of the Civil Account Code
 has not yet been applied by Govt. to retirement
 orders from Mub. funds, and requesting the Superintendent,
 Central Jail, Coimbatore, in the judicial Department
 to recover the privilege leave allowance drawn
 by Mr. Rice, who is sanitary inspector of the Calicut
 Jail, and to remit the same to the Mub. Com.
 at an early date.

<i>Recd.</i>	} 1897.	<i>Enclosures</i>
<i>Regd.</i>		<i>Spare copies</i>

G.O., No. 721 M., 29th March 1897.

MARCH.

Recovery of Pay and Allowances erroneously drawn.

Informing the Chairman, Municipal Council, Calicut, with remarks, that the rule in note 1 to Article 972 of the Civil Account Code has not yet been applied by Government to retrenchment orders from municipal funds, and requesting the Superintendent, Central Jail, Cannanore, to recover the privilege leave allowance drawn by Mr. Rice while sanitary inspector of the Calicut Municipality and to remit the same to the municipal council at an early date.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. S. SWAMINATHA IYER Avargal, Rao Sahib, B.A., Chairman, Municipal Council, Calicut, to the Secretary to Government, Local and Municipal Department (through the Accountant-General, Madras, and the Collector of Malabar), dated 30th November 1896, No. 1449.

I have the honour to bring to the notice of Government that Mr. E. F. Rice, the present deputy jailor of the Central Jail, Cannanore, was the sanitary inspector of this municipality from 4th August 1888. He was granted a month's privilege leave from the 14th May 1894 with advance of pay for May 1894. He did not return to duty at the expiry of the month's privilege leave, neither did he apply for an extension of leave. On the 26th June 1894, he tendered his resignation, which was accepted by the then Chairman.

2. The Assistant Inspector of Local Fund Accounts, who audited the accounts of this municipality for 1894-95, remarked in his notes of inspection that the advance of pay given to Mr. Rice should be recovered from him as he did not return to duty on the expiry of the privilege leave. I addressed the Superintendent, Central Jail, to recover the amount from Mr. Rice and to remit it to me. The Superintendent, Central Jail, enquires "under what authority the amount required to be paid by Mr. Rice is claimed" and suggests to me to recover the amount through the civil court. A copy of the Superintendent's letter is herewith submitted.

3. I placed the matter before the Inspector of Local Fund Accounts, and that officer has suggested to me to refer the case for the orders of Government with reference to note 1 to Article 972, Civil Account Code.

4. Under Article 296 of the Civil Service Regulations, "the right to privilege leave allowance is contingent (except in the case of death) on the return of an officer to duty upon the expiry of such leave whatever be the branch of the service to which he belongs." In the present case, Mr. Rice did not return to duty on the expiry of his privilege leave, and is therefore not entitled, as a matter of right, to the privilege leave allowance. In fact, if the salary was not given to him in advance, his leave allowances should have been refused at the expiry of the leave under Article 297, Civil Service Regulations, unless he returned to duty. It seems to me, therefore, that Mr. Rice is not entitled to the leave allowances and should be made to refund the amount into the treasury to the credit of municipal funds unless the Government is pleased to sanction the amount to be written off the accounts.

5. In his reply to my letter, the Inspector of Local Fund Accounts has remarked that I should lay the case before Government, as "under note 1 to Article 972, Civil Account Code, no orders for the recovery of pay and allowances erroneously drawn more than one year before the issue of the retrenchment order can issue without the sanction of Government being obtained."

Pay from 15th to 31st May 1894 on the 12th May 1894 and pay from 1st to 5th June 1894 on the 16th July 1894.

In the present case the amount retrenched was paid on the dates noted in the margin, and the Assistant Inspector of Local Fund Accounts retrenched the amount in his audit report, dated 4th March 1896.

With great deference to the opinion of the Inspector of Local Fund Accounts, I am doubtful whether the revised slip containing note 1 to Article 972, Civil Account Code, can be held to apply to retrenchments of sums erroneously drawn from municipal funds. The note 1 pre-supposes that personal claims are generally audited and

adjusted within six months of the date of payment. In the case of payments from municipal funds, the audit by the Inspector of Local Fund Accounts or his assistants takes place generally a year after the payments are made. If this rule is strictly observed, the sanction of Government will have to be solicited for each case of retrenchment which the inspecting officers may order; for, unlike payments from Imperial, Provincial or Local funds, which are audited the next month by the Accountant-General or by the local audit clerk, the municipal payments are audited only once a year by the Inspector or his assistants. I beg, therefore, to solicit the favour of orders of Government—

(1) whether note 1 to Article 972, Civil Account Code, should be held to apply to retrenchment orders of payments from municipal funds also,

(2) and, if so, whether the Government will sanction the amount retrenched in the present case to be written off the accounts, or

(3) whether the Government will instruct the Superintendent, Central Jail, Cannanore, to recover the amount from Mr. Rice's pay and to remit it to me.

ENCLOSURE.

From Surgeon-Captain C. F. FEARNSIDE, M.B., Superintendent, Central Jail, Cannanore, to the Chairman, Municipal Council, Calicut, dated 26th October 1896.

With reference to your letter, dated 22nd October 1896, I have the honour to enquire under what authority the amount required to be paid by Mr. Rice is claimed, as he says that he has nothing to pay.

Should you think that the amount is recoverable, steps may be taken by you for its recovery at the civil court.

Endt. on Cur. No. 375-M.

Forwarded.

CALICUT,
7th December 1896.

(Signed) G. W. DANCE,
Acting Collector.

Endt. No. 1491.

Referred to the Accountant-General for remarks.

FORT ST. GEORGE,
16th December 1896.

(Signed) G. S. FORBES,
Secretary to Government.

From F. C. HARRISON, Esq., C.S., Officiating Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 6th January 1897, No. L.F.D.—539.

With reference to your endorsement, No. 1491, dated the 16th December 1896, on letter, No. 1449, dated the 30th November 1896, from the Chairman, Municipal Council, Calicut, regarding the privilege leave allowances drawn by Mr. Rice, late sanitary inspector of that municipality, I have the honour to state, as regards the general question whether the rule contained in revised note 1 to Article 972 of the Civil Account Code is applicable to payments from municipal funds, that, in the absence of any orders to the contrary, the Provincial rule was held to apply. If, however, in consideration of the peculiar circumstances of municipal audit, as set forth by the Chairman, the application of this rule appears to Government undesirable it is suggested that general sanction be accorded to this office to enforce recoveries of erroneous payments appertaining to the year under audit at the time the wrong payment is discovered. Only orders for the recovery of amounts relating to a previous

year would in this case require the sanction of Government, and the necessity for frequent references would be obviated. With regard to the point whether, in the particular case under discussion, the allowance already drawn should be recovered or the right to privilege leave allowances is contingent on the return of an officer to duty. Any allowance drawn in advance should therefore, in the case of an officer who resigns his appointment at the end of his leave, be refunded. There seems to be no particular reason why recovery should not be enforced in the present case.

ORDER—No. 721 M., dated 29th March 1897.

With regard to the Chairman's first question, he will be informed that the rule in note 1 to Article 972, Civil Account Code, has not yet been applied by Government to retrenchment orders from municipal funds.

2. The Accountant-General can, however, bring to the notice of municipal councils any cases of erroneous payments from municipal funds as soon as they are discovered, and it will then be for the councils to decide whether such amounts should be recovered or written off the accounts.

3. As pointed out by the Accountant-General at the close of his letter read above, there appears to be no reason why recovery should not be enforced in the case under reference. The Superintendent, Central Jail, Cannanore, will accordingly be requested in the Judicial Department to recover the sum due from Mr. Rice and remit the same to the Municipal Council of Calicut at an early date.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Calicut.
" all other Chairmen of Municipal Councils.
" all Collectors.
" the Accountant-General.
" the Judicial Department.

Exd. A. Raitt.

Government { 1897 } of Madras. LOCAL AND MUNICIPAL.

Proof for approval.

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 721 M., 29th March 1897.

MARCH.

Recovery of Pay and Allowances erroneously drawn.

Informing the Chairman, Municipal Council, Calicut, with remarks, that the rule in note 1 to Article 972 of the Civil Account Code has not yet been applied by Government to retrenchment orders from municipal funds; and requesting the Superintendent, Central Jail, Cannanore, in the Judicial Department to recover the privilege leave allowance drawn by Mr. Rice while sanitary inspector of the Calicut Municipality and to remit the same to the municipal council at an early date.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. S. SWAMINATHA IYER Avargal, Rao Sahib, B.A., Chairman, Municipal Council, Calicut, to the Secretary to Government, Local and Municipal Department (through the Accountant-General, Madras, and the Collector of Malabar), dated 30th November 1896, No. 1449.

I have the honour to bring to the notice of Government that Mr. E. F. Rice, the present deputy jailor of the Central Jail, Cannanore, was the sanitary inspector of this municipality from 4th August 1888. He was granted a month's privilege leave from the 14th May 1894 with advance of pay for May 1894. He did not return to duty at the expiry of the month's privilege leave, neither did he apply for an extension of leave. On the 26th June 1894, he tendered his resignation, which was accepted by the then Chairman.

2. The Assistant Inspector of Local Fund Accounts, who audited the accounts of this municipality for 1894-95, remarked in his notes of inspection that the advance of pay given to Mr. Rice should be recovered from him as he did not return to duty on the expiry of the privilege leave. I addressed the Superintendent, Central Jail, to recover the amount from Mr. Rice and to remit it to me. The Superintendent, Central Jail, enquires "under what authority the amount required to be paid by Mr. Rice is claimed" and suggests to me to recover the amount through the civil court. A copy of the Superintendent's letter is herewith submitted.

3. I placed the matter before the Inspector of Local Fund Accounts, and that officer has suggested to me to refer the case for the orders of Government with reference to note 1 to Article 972, Civil Account Code.

4. Under Article 296 of the Civil Service Regulations, "the right to privilege leave allowance is contingent (except in the case of death) on the return of an officer to duty upon the expiry of such leave whatever be the branch of the service to which he belongs." In the present case, Mr. Rice did not return to duty on the expiry of his privilege leave, and is therefore not entitled, as a matter of right, to the privilege leave allowance. In fact, if the salary was not given to him in advance, his leave allowances should have been refused at the expiry of the leave under Article 297, Civil Service Regulations, unless he returned to duty. It seems to me, therefore, that Mr. Rice is not entitled to the leave allowances and should be made to refund the amount into the treasury to the credit of municipal funds unless the Government is pleased to sanction the amount to be written off the accounts.

5. In his reply to my letter, the Inspector of Local Fund Accounts has remarked that I should lay the case before Government, as "under note 1 to Article 972, Civil Account Code, no orders for the recovery of pay and allowances erroneously drawn more than one year before the issue of the retrenchment order can issue without the sanction of Government being obtained." In the present case the amount retrenched was paid on the dates noted in the margin, and the Assistant Inspector of Local Fund Accounts retrenched the amount in his audit report, dated 4th March 1896.

With great deference to the opinion of the Inspector of Local Fund Accounts, I am doubtful whether the revised slip containing note 1 to Article 972, Civil Account Code, can be held to apply to retrenchments of sums erroneously drawn from municipal funds. The note 1 pre-supposes that personal claims are generally audited and

adjusted within six months of the date of payment. In the case of payments from municipal funds, the audit by the Inspector of Local Fund Accounts or his assistants takes place generally a year after the payments are made. If this rule is strictly observed, the sanction of Government will have to be solicited for each case of retrenchment which the inspecting officers may order; for, unlike payments from Imperial, Provincial or Local funds, which are audited the next month by the Accountant-General or by the local audit clerk, the municipal payments are audited only once a year by the Inspector or his assistants. I beg, therefore, to solicit the favour of orders of Government—

- (1) whether note 1 to Article 972, Civil Account Code, should be held to apply to retrenchment orders of payments from municipal funds also,
- (2) and, if so, whether the Government will sanction the amount retrenched in the present case to be written off the accounts, or
- (3) whether the Government will instruct the Superintendent, Central Jail, Cannanore, to recover the amount from Mr. Rice's pay and to remit it to me.

ENCLOSURE.

From Surgeon-Captain C. F. FEARNSTIDE, M.B., Superintendent, Central Jail, Cannanore, to the Chairman, Municipal Council, Calicut, dated 26th October 1896.

With reference to your letter, dated 22nd October 1896, I have the honour to enquire under what authority the amount required to be paid by Mr. Rice is claimed, as he says that he has nothing to pay.

Should you think that the amount is recoverable, steps may be taken by you for its recovery at the civil court.

Endt. on Cur. No. 375-M.

Forwarded.

CALICUT,
7th December 1896.

(Signed) G. W. DANCE,
Acting Collector.

Endt. No. 1491.

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FORT ST. GEORGE,
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(Signed) G. S. FORBES,
Secretary to Government.

From F. C. HARRISON, Esq., C.S., Officiating Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 6th January 1897, No. L.F.D.—539.

With reference to your endorsement, No. 1491, dated the 16th December 1896, on letter, No. 1449, dated the 30th November 1896, from the Chairman, Municipal Council, Calicut, regarding the privilege leave allowances drawn by Mr. Rice, late sanitary inspector of that municipality, I have the honour to state, as regards the general question whether the rule contained in revised note 1 to Article 972 of the Civil Account Code is applicable to payments from municipal funds, that, in the absence of any orders to the contrary, the Provincial rule was held to apply. If, however, in consideration of the peculiar circumstances of municipal audit, as set forth by the Chairman, the application of this rule appears to Government undesirable it is suggested that general sanction be accorded to this office to enforce recoveries of erroneous payments appertaining to the year under audit at the time the wrong payment is discovered. Only orders for the recovery of amounts relating to a previous

No. 721 M., 29TH MARCH 1897.

year would in this case require the sanction of Government, and the necessity for frequent references would be obviated. With regard to the point whether, in the particular case under discussion, the allowance already drawn should be recovered or the right to privilege leave allowances is contingent on the return of an officer to duty. Any allowance drawn in advance should therefore, in the case of an officer who resigns his appointment at the end of his leave, be refunded. There seems to be no particular reason why recovery should not be enforced in the present case.

ORDER—No. 721 M., dated 29th March 1897.

With regard to the Chairman's first question, he will be informed that the rule in note 1 to Article 972, Civil Account Code, has not yet been applied by Government to retrenchment orders from municipal funds.

2. The Accountant-General can, however, bring to the notice of municipal councils any cases of erroneous payments from municipal funds as soon as they are discovered, and it will then be for the councils to decide whether such amounts should be recovered or written off the accounts.

3. As pointed out by the Accountant-General at the close of his letter read above, there appears to be no reason why recovery should not be enforced in the case under reference. The Superintendent, Central Jail, Cannanore, will accordingly be requested in the Judicial Department to recover the sum due from Mr. Rice and remit the same to the Municipal Council of Calicut at an early date.

(True Extract.)

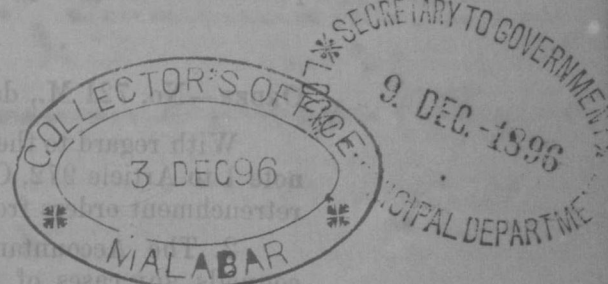
Secretary to Government.

To the Chairman, Municipal Council, Calicut.
 „ all other Chairmen of Municipal Councils.
 „ all Collectors.
 „ the Accountant-General.
 „ the Judicial Department.

Exd. A. Raiff.

Local & Munl. (1896) Department.

CURRENT No. 3288



TO BE RETURNED WITH REPLY.

Order no 1491 of 16-12-96

From

The Chairman Municipal Council Calicut

No. 1449

Referred to the Accountant General for remarks.

Dated 30th November 96

Received 9-12-96

Registered 9-12-96

Enclosures 2

Spare copies

Secretary to Government

V.R. 14/12/96
For St George
14 December 1896

SUBJECT.

soliciting orders whether the privilege allowance drawn by Mr. Rice has been written off the accounts or whether the Superintendent Central Jail Cannanore will be instructed to recover the amount from Mr. Rice's pay

The Accountant General.

2/14/12

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal office

Calicut 30th November 1896.

No. 288

From,

Rao Sahib J. Swannatha Iyengar

Calicut.

Local and Municipal Council

Calicut.

To

The Secretary to Government

Local and Municipal Department

Madras.

Through the Accountant General

Madras.

Through the Collector of

Malabar.

Sir

I have the honor to bring to the notice of Government that Mr. E. J. Rice the present Deputy Jailor of the Central Jail Cannanore was the Sanitary Inspector of this Municipality from 1st August 1898. He was granted a months privilege leave from the 14th May 1894 with advance of pay for May 94. He did not return to duty at the expiry of the months privilege leave

leave, neither did he apply for an extension of leave. On the 26th June 94, he tendered his resignation which was accepted by the then Chairman.

2. The Assistant Inspector of Local Fund accounts who audited the accounts of this municipality for 94-95 remarked in his notes of inspection that the advance of pay given to Mr. Rice should be recovered from him as he did not return to duty on the expiry of the privilege leave. I addressed the Superintendent Central Jail to recover the amount from Mr. Rice and to remit it to me. The Superintendent Central Jail enquires "under what authority the amount required to be paid by Mr. Rice is claimed" and suggests to me to recover the amount through the Civil Court.

A Copy of the Superintendent's letter is herewith submitted.

3. I placed the matter before the Inspector of Local Fund accounts and that officer has suggested, to me to refer the case for the orders of Government with reference to note 1 to Article 972 Civil Account Code.

4. Under Article 296 of the Civil Service Regulations "the right to privilege leave

If the money is just due, the Govt will let that amount be refunded will remain him

Copy submitted

"leave allowance is contingent (except in the case of death) on the return of an officer to duty upon the expiry of such leave, whatever be the branch of the service to which he belongs." In the present case, Mr. Rice did not return to duty on the expiry of his privilege leave and is therefore not entitled, as a matter of right, to the privilege leave allowance. In fact, if the salary was not given to him in advance his leave allowances should have been refused at the expiry of the leave, under Article 297 Civil Service Regulations, unless he returned to duty.

It seems to me therefore that Mr. Rice is not entitled to the leave allowances and should be made to refund the amount into the Treasury to the credit of Municipal funds unless the Government is pleased to sanction the amount to be written off the accounts.

5. In his reply to my letter, the Inspector of Local Fund accounts has remarked that I should lay the case before Government as under note 1 to Article 972 Civil Account Code. No orders for the recovery of pay and allowances erroneously drawn more than one year before the issue of the retrenchment order can

Can issue without the sanction of Government being obtained.

In the present case the amount retrenched was paid on the dates noted in the margin. And the Assistant

Inspector of Local Fund Accounts retrenched the amount in his audit report dated 24th March 1896.

* Pay from 15th to 31st May 94 on the 12th May 94 and pay from 1st to 15th June 94 on the 16th July 94.

With great deference to the opinion of the Inspector of Local Fund Accounts, I am doubtful whether the revised slip containing note 1 to article 972 Civil Account Code can be held to apply to retrenchments of sums erroneously drawn from municipal funds. This note presupposes that personal claims are generally credited and adjusted within 6 months of the date of payment. In the case of payments from municipal funds, the audit by the Inspector of Local Fund Accounts or his Assistant takes place generally a year after the payments are made. If this rule is strictly observed, the sanction of Government will have to be solicited for each case of retrenchment which the inspecting officers may order; for, unlike payments from Imperial, Provincial or Local Funds which are audited the next month

month by the Accountant General or by the Local Audit clerk, the municipal payments are audited only once a year by the Inspector or his assistants. I beg therefore to solicit the favour of orders of Government

(1) whether note 1 to article 972 Civil account code should be held to apply to retrenchment orders of payments from municipal funds also.

(2) and, if so, whether the Government will sanction the amount retrenched in the present case to be written off the accounts or

(3) whether the Government will instruct the Superintendent Central Jail Cannanore to recover the amount from Mr. Rice's pay & to remit it to me.

I have the honor to be

Sir

your most obedient servant

Richard D. Haining
Richard D. Haining

Encs on C. 325 4/6

Forwarded

Collected
7.12.96

4.11.96

as Collector

Can issue without the sanction of

Central Jail
Cannamoor 26 Oct 96

From

Surgeon Captain L. F. Fearnside
M. B.

Superintendent

Central Jail Cannamoor.

To

The Chairman
Municipal Council
Calicut.

Sir,

With reference to your letter dated 22.10.96 I have the honor to enquire, under what authority the amount required to be paid by Mr. Rice is claimed as he says that he has nothing to pay.

Should you think that the amount is recoverable, steps may be taken by you for its recovery at the Civil Court.

I have &c.

(Sd) L. F. Fearnside.

Superintendent Central
Jail Cannamoor.

(True Copy)

[Signature]

Chairman.

1/288 m b 21

[Signature]

Local & Munl. (1897.) Department.

CURRENT No. 47/11

From

The Accountant General
Madras.

No. 539

539

Dated 6 January 1897.

Received 7-1-97

Registered 7-1-97

Enclosures C. No 3288 of 96

Spare copies

SUBJECT.

Statueg that there is no particular reason for stopping the recovery of the privilege be an allowance drawn by Mr. Rice.

Order No. 721M of 29-3-97

With regard to the Chairman's first question inquired that the rule in note 1 he will be answered in the negative. Part 972 C.M.C. has not yet been applied by for.

2. The Accountant General can, however, bring to the notice of Municipal Councils any cases of erroneous payments from municipal funds ^{as soon as} they are discovered and it will then be for the Councils to decide whether the amounts in question should be recovered or written off the accounts.

3. As pointed out by the Accountant General at the close of his letter read above, there appears to be no reason why recovery should not be enforced in the case under reference. The Superintendent Central Jail, Cannanore will

There shall be a note explaining the reason for passing the order. The Councils to be explained in a separate or a joint meeting of argument. It may be that the Councils should be clear.

current No. 3288 of 96 & 47 of 97.

will accordingly be requested in the Judicial Department to recover the sum due from M^r Rice, and remit the same to the municipal Council of Calicut at an early date.

V.A.
27/1/97

S/S

27/2/97

(See separate note)

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Note

The Civil Account Code lays down the procedure to be adopted in Government treasuries, and the rules for the audit of Government accounts. Municipal funds being excluded local funds, the provisions of this Code do

not apply to the audit of municipal accounts. And although municipalities have dealings with Government treasuries they are just in the same position as private individuals.

The Accountant General
Judicial Department

None of the provisions of the Civil account code can be held to apply to municipal accounts unless the local Govt makes a rule under sec 250 of Act IV of 1884, declaring them to be applicable to municipal accounts. In this connection attention is invited to L.O No 18742, dated 7th August 1891, page 3, in which certain rules have been framed applying some of the provisions of the Civil Service Regulations relating to the grant of pensions. Also G.O. 614 und 21-4-90.

The Chairman did not ask whether it applied but whether it should be held baffly. And the A.G. held it baffly in the absence of orders to the contrary. He ~~did not~~ repeatedly stated in plain language that it did not apply, he held baffly that it did not apply.

LOCAL FUND DEPARTMENT.

Fort St. George,
Accountant-General's Office,

No. 272
539
LOCAL & MUNICIPAL DEPT.
CURRENT NO. 47

From
J. C. Harrison, Esq., C.S.
off. ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

To
THE Secretary to Government,
Local and Municipal Department,
Fort St. George

SIR,

With reference to your endorsement no: 1491 dated the 16th December 1896 on letter no: 1449 dated the 30th November 1896 from the Chairman, Municipal Council, Calicut, regarding the privilege leave allowances drawn by Mr. Rice, late Sanitary Inspector of that Municipality, I have the honor to state, as regards the general question whether the rule contained in revised notes to Article 972 of the Civil Account Code is applicable to payments from Municipal Funds, that in the absence of any orders to the contrary, the Provincial rule was held to apply. If, however, in consideration of the peculiar circumstances of Municipal Audit, as set forth by the Chairman, the application of this rule appears to Government undesirable, it is suggested that general sanction be accorded to this office to enforce recoveries of erroneous payments appertaining to the year

under audit at the time the wrong payment is discovered.
 Only cases for the recovery of amounts relating to a
 previous year, would in this case require the sanction
 of Government, and the necessity for frequent references
 would be obviated. With regard to the point whether in
 the particular case under discussion, the allowance
 already drawn should be recovered or written off, I would
 remark that under Article 296 of the Civil Service
 Regulations the right to privilege leave allowances
 is contingent on the return of an officer to duty. Any
 allowance drawn in advance should therefore, in the
 case of an officer who resigns his appointment at the
 end of his leave, be refunded. There seems to be no
 particular reason why recovery should not be enforced
 in the present case.

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

L. L. M. A. M. A.
 Off. Accountant-General

228/511

copy sent to Press. 20/3/97
 signed for signature. 26/4/97
 attached in print. 28/4/97
 8/5/97

Order complete. 260
 Letter only.
 Order complete with Letter.

MAIN G.O. No.
 169

328 m 996
 + 47 m 097 } A

NOTES TO C. No.

OF GOVERNMENT

OF GOVERNMENT.

WITH DITTO.

NOT FILED UP BRING IN FOR DEPUTY
 IN ORIGINAL.

A = Print in full
 B = Not to be printed.
 P = Print abstract only.
 Q = Print heading only.