

- (1) பக்கங்களின் எண்ணிக்கை A
 (2) புதுக்கித் திருப்பிய நாள் 7/89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

(9)

தமிழ்நாடு அரசு.

[Signature] துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1822	அச்சகம் பலவகை
நாள் :	9-7-1889	198

[Signature]

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2 sheets

[C. No. 8.]

GOVT.
OF MADRAS.

1889.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 27 June

1889

OFFICE NOTE No.

908

To
W.

Your No. 382 D. dated 22nd. June 1889.

There were two questions to be considered namely (1) the propriety of the orders throwing the charges in question on the P.W.D. and (2) the manner of accounting for the charges if recognized as P.W. charges. The second question, being eventually one of accounting, was a question on which I should in any case have consulted the Accountant General P.W.D. As regards the first question I had considerable doubts as to the necessity of questioning the orders of Government and by way of resolving those doubts I consulted the Accountant General, to whom I should in any case have had to refer in connection with the other question. I am not aware that in so consulting the Accountant General, I have infringed any rule laid down for the guidance of Examiners, and if Government is of opinion that any such

KEEP-WITH

Genl. No.

dated

188

2,000 - 2-10-88.

rule has been infringed, you will per-
haps kindly indicate the rule.

W. C.

27/6

27/6

PHC No 5991

(13)

1928.6.89

No 1822 Wd 9 July 1889

*C. G. W.
28/6/9*

Read the following : —

From the Examiner P. W. Accounts No 908 of 27th June 1889.

1822

FOR ORDERS.

According to para 345 of
the P. W. Code, the Examiner
has two distinct functions.

(a) As financial assistant
to the Secy to Govt and Auditor
on behalf of the Govt, and

(b) As independent auditor
on behalf of the Govt of India

In the present case he
was undoubtedly acting as
"Auditor on behalf of the Govt",
and should have referred
the question to the Government.

2

2

of Madras. This is
 evidently the opinion of
 the Accountant General
 P. W. Dept, who expresses
 no opinion on the Examiners
 reference, but instructs
 him to apply to the
 Government of Madras.

Prodd
 1.7.89

I think the Exam. should clearly have
 applied to this Govt for instructions, &
 even if he had felt a wish to send
 over the Acct. General, he need not have
 sent in that Office letter. ~~unacceptable~~
~~unacceptable~~ ~~unacceptable~~ ~~unacceptable~~
 H.L.
 2/7/89

per
 9/7

10/7

R.S. C.S. 148/6. Hm 1/7.

B
 From orders

1822 4/9 July 1897
 C. No 5991

Recorded with an
 expression of opinion
 that the Examiners
 should have applied
 to this Government for
 instructions.

Prodd
 3.7.89

To the Ex. P.W.D.
 To the Ex. P.W.D.
 L.S.

9/7

(2)

For No 382 5/22 11/89

L.S. Please return this paper
 to my office
 Retained
 10/7/89