

(1) பக்கங்களின் எண்ணிக்கை

(2) புதுக்கித் திருப்பிய நாள்

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

மாநில அலுவலர் துறை

அரசாணை எண்.

மு. கோப்புத் தாள் எண்.

அச்சகம்

பலவகை

நாள் :

18-1-1890

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

[Handwritten signature]

ஆவண, க-1-18,006-15-6-87.

149

GOVT.
OF MADRAS.

18890.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 10 January 1890.

OFFICE NOTE No. 105.

To

W.



With reference to Government of India P.W.D. letter No 3331.G. dated 27th November 1889, Communicated to me under G.O. No 3575 H dated 14th December 1889, I beg leave to point out that the rule referred to by me as having been apparently overlooked by the Government of India, and as being apparently inconsistent with rule 9, was rule 18 not rule 17. Rule 17 was actually quoted in the telegram of the Government of India, and I would not therefore have supposed that it was overlooked. I may also explain that my reasons for supposing that it was overlooked

KEEP-WITH

Genl. No.

dated

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were (1) that this rule (18) which appears to be the only one having any direct bearing on the action required of me in the case in question, was not quoted in the telegram referred to, whereas rule 9 which was quoted, would, I respectfully submit, be taken by most people to mean that the Examiner is entirely responsible for the admission and payment of withdrawals, this being in so many words what the rule says.

2. There is certainly no inconsistency between rules 9 and 17, which indeed deal with quite different matters, but I would respectfully submit that I find it impossible, according to ordinary canons of interpretation to attach to rule 9 any meaning whatever, which is not a contradiction in terms of rule 18 and, as I may now add, of the last clause of rule 10. Rule 9 says that the Examiner is

entirely responsible which, I take it, can only mean exclusively responsible for the admission and payment of withdrawals and, by so doing, clinching the matter, and preventing the possibility of mistake, it adds that the Comptroller General has nothing to do but to keep the accounts. Rules 16 and 18 on the other hand make it clear that it is only the Comptroller General who can finally admit a withdrawal or authorize a withdrawal. Possibly it may be the intention of rule 9 to state that the Examiner (and not the Comptroller General) is entirely responsible for ascertaining the payments of withdrawals, but, if that is the case, I respectfully submit that the rule is not well worded. I submit that the two phrases, "the Examiner is entirely responsible for the audit of payments," and "the Examiner as auditor, [is because he is auditor], is entirely responsible

for the payments" have totally different meanings. The interpretation is a forced one inconsistent alike with the natural meaning of the words used and with the grammatical structure of the sentence and would never have occurred to me if not very hard put to it to reconcile rules 9 and 18. Moreover, if this is the correct interpretation, it is difficult to understand why the rule should have been quoted in the telegram of the Government of India, the question being simply how Mr. Brassington was to get paid, and there being no question whatever about audit. The fact of this rule being quoted in the telegram, whilst the rule really in point (rule 18) was not quoted, certainly led me to suppose that the Government of India thought I could deal finally with the matter; and from the terms of G.O. no 1623 N dated 1st October 1887, it seems clear that the Madras

Government read the telegram¹⁶²³ as authorizing me to make the necessary payment at once.

3. With reference to the remark that the Examiners being aware of the fact [of Mr. Brassington's retirement] might have made the necessary arrangements ex post, I may be allowed to explain that, as far as I and my office are concerned, every thing was done that could possibly have been done. I did not address the Comptroller General of my own motion, because there is nothing in the rules to show that an account must be closed on the date of an officer's retirement. But sometime before the date of Mr. Brassington's retirement, I personally explained to him the procedure necessary for the withdrawal of his deposit, and I asked him to apply to me officially if he wished his account closed. Mr. Brassington however

did

did nothing until the 20th September
when he wrote officially asking me
to make the necessary arrangements,
whereupon I at once addressed the
Comptroller General. In the course
of our previous conversation Mr
Brassington distinctly gave me
to understand that he would be in
the Madras Presidency for a con-
siderable time after his retire-
ment, and neither in his letter of
the 20th September nor in any other
way did he afterwards correct the
impression thus conveyed to me.
Had Mr Brassington told me in rea-
sonable time that he was leaving
Madras on the 2nd October, I might
have been able to telegraph to
the Comptroller General; but
it was not until the evening
of the 1st, the day before his de-
parture, that I got any hint of
the situation. At about 4 or 4.30
on the evening of the 1st October,
Mr Brassington came to me, and
asked

asked me to pay him, stating that
an order to ^{pay} him had been received in
the Secretariat. I stated that I had
not received the order and suggested
that he should go himself and en-
deavour to expedite its trans-
mission, which he did, and I
received the order about 5 o'clock,
when I at once saw, and explained
to him, that it was no authority
to pay. It would then have been
quite useless to telegraph, be-
cause Mr Brassington stated
most positively that his steamer
was sailing, and I believe it
actually did sail ^{at 10 A.M.} the following
day. If I had telegraphed to the
Comptroller General, it is not at
all likely that I could have got an
answer before the afternoon of the
2nd; but even if I could have got
an answer on the same day, it would
still have been impossible to pay
Mr Brassington before he left.

4. With regard to the remarks in
para

para 2 of the Government of India letter, that payment by money order is inadmissible, I must point out that my reference to payment by money order was based on the note to rule 18 of appendix B of the Madras Code (Standing Order 27 of 1886), which again is based on Government of India Financial Resolution No 669 ^{Accounts etc} _{Savings Banks} of the 12th February 1886 a copy of which was communicated to my predecessor by the Comptroller General with his No 34 dated 8th November 1886 for his guidance in dealing with the balance of a depositor in the Civil Engineer's Provident Fund. The resolution runs as follows:-

"Resolution":- In accordance with the instructions contained in paragraph 3 of the Despatch from Her Majesty's Government, quoted in the preamble, the Honorable the President in Council directs that,

when a payment on account of a balance in a Civil Savings Bank has to be made to a depositor who has left India and gone to the United Kingdom, such payment shall be made by money order, and not through the Account Current or any other channel which would lead to direct payment by the India office."

Under the circumstances, it will be well to ascertain from the Government of India whether this resolution is now to be considered as cancelled, payment to a nominated agent being substituted.

5. With reference however to this alternative mode of payment, I must point out that according to para 2, ^{rule 18} as modified by ^{Govt. of} India Standing Order No 195 (which is being codified at present) payments of withdrawals are to be made only on the depositor's own receipt.

receipt. In the present instance the receipt of any agent nominated by Mr. Brassington will of course be accepted, on the authority of the Government of India letter now under consideration; but it will be necessary to ascertain from the Government of India what the rule is to be in future.

b. If payments by money order, or other means of remittance, are not admissible, payments on the receipt of the depositor himself, in the ordinary sense of the expression, will apparently be impossible. The only way out of the difficulty will apparently be to make payments only to the duly constituted authority or attorney of the absentee, acknowledgment by attorney being in law the same as acknowledgment by the principal; but if a power of attorney is to be insisted upon in all such cases, it should, I think, be stated in the rules.

7. But

7. But for the unfortunate confusion between rules 17 and 18 which makes it impossible to be certain that the Government of India really understood my original remarks, and which may or may not be due to a clerical error, there would seem to be no necessity, as far as I am concerned, to trouble the Government of India any further regarding the supposed inconsistency between rules 9 and 10. I still think the rules are misleading, but it is others, not myself who will be misled by them. As regards this matter and as regards the action taken by me, my only desire is to satisfy the Indian Government that the inference drawn by me from the telegram of the Government of India was not unreasonable, and that it was not my fault that Mr. Brassington was not paid before his departure. It seems absolutely necessary

necessary, however, that a reference
should be made to the Government
of India regarding the Subjects
of my paras 4 to 6 above, so that the
rule as to payment of absentees
may be made clear, and I ven-
ture to suggest that the Govern-
ment of India might, at the same
time, be asked to consider the expe-
diency of ruling, that, in the
case of this and similar funds,
subscriptions should be discon-
tinued six months or some other spe-
cified period, before the known
date of an officer's retirement.
The receipt of subscriptions dur-
ing the last few months of an
officer's service cannot, I think,
serve any ^{really} useful purpose,
whilst it makes it impossible
to get the ^{account} accurately closed be-
fore the officer's retirement.
The adoption of this suggestion
would, to a great extent, do away
with the necessity for making

payments to absentees, such
payments being then only nec-
essary in the case of officers retiring
whilst on furlough.

CL

b.

Dec 11.
J. 10/11

No. 3575 Wd/14-12-87
 - 2912 W - 16-10-87
 - 4386 C - 1-10-85
 - 3357 W - 26-11-85
 - 4349 C - 27-9-89
 - 7538 - 24-8-89
 - 3872 W - 10-12-88
 - 2810 W - 26-8-87

PWC No 316

R. 11.1.90

149 Wd/18th Jan 1890

11/15 Jan

Ordered to be
 forwarded for the
 consideration & orders
 of the Govt. of India
 with reference to its
 letter No. 3331 G dated
 27th November 1889.

H.E. No 150 Wd/18th Jan

Forwarded.

Wm

14.1.90

Ans

Exr. P.W. Anaka

Drp/14

H. No. 14-1-90. R. 11.1.90

E.T.C
 29/1

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