

- (1) பக்குங்கரின் எண்ணிக்கை 10
 (2) புதுக்கித் திருப்பிய நாள் 27-2-89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 607

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுபணித் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	9(W)	அச்சகம் பலவகை
நாள் :	6-1-1890	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

செபி

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Circular from the Government of India, Public Works Department (Account—General), dated Calcutta, 14th December 1889, No. 36, Public Works.

Relation of Examiners of Public Works Accounts to Local Governments and Administrations and to Officers of the Executive Branch of the Department.

Read—the following extracts from the report by the Committee on Public Works Accounts:—

Causes of dissatisfaction.

31. *Overlapping of duties.*—The Committee is of opinion that the serious outcry * against the burden of the accounts is to some extent due to the limits of the provinces of the Examiner and Executive officers overlapping each other.

* *Vide* paras. 16 and 17 of the report.

There can be no doubt that it is necessary for good administration to have accounts carefully kept, and to subject the transactions to an independent audit; but the Committee thinks that great care and considerable discretion should be exercised in raising objections in audit. When a sanction is exceeded or a distinct rule of Government directly infringed, there is no question but that objection should be taken in audit on the discovery of the irregularity; but in doubtful cases, and specially where a question arises whether an officer has exceeded powers entrusted to him or not, the Committee thinks that the raising of an objection in audit is the least satisfactory method of initiating action; and that, as a rule, the Examiner should in such cases first represent the matter to the Superintending Engineer or to the Local Government, so that the officer may, if necessary, be brought to account, not by the auditor, but by his own official superior.

32. *Audit objections.*—It appears to the Committee to be more conducive to good administration to accept the rulings of an administrative officer within the general powers entrusted to him, even if they be on occasion apparently open to question, than to be frequently raising objection to his action in audit.

33. *Remarks on accounts.*—The Committee further considers that remarks upon the accounts should be carefully reduced to sensible criticisms, to which it is of some importance to the State, that the Executive Engineer or his accountant should give attention. The Examiner, while careful to point out irregularities and indicate the remedies, should not be too precise in trifling matters which are of no real importance to the finances of the State, but which may be made very troublesome to those who have to account for them, *vide* Code II, XIV, 48.

34. *Province of Examiner.*—The Committee, in its recommendation on the subject of audit of works' outlay by sub-heads of estimate, has endeavoured to remove one instance of the overlapping of duties; and it thinks that Examiners should be forbidden from directly questioning the orders of Executive officers within their powers on travelling allowance and other personal questions, it being always open to them to bring to the notice of the Local Government cases of apparent abuse of powers, and they being in fact required to so do.

35. The Committee finds that there is some feeling in the department to the effect that Examiners at times step beyond their province, and thinks that this feeling is to a certain extent justified.

393. The Committee has made, in paras. 31 to 35 above, some remarks on the general question of the duties of the Examiner as they affect Executive Engineers. To these it would invite attention. While not in any way desiring to recommend interference with the independence of the Examiner as an auditor and accountant, the Committee thinks the suggestions made in the paragraphs quoted should be given effect to.

394. The Committee further suggests that it should be necessary for the Examiner to obtain the sanction of the Local Government or Administration and the Accountant-General, Public Works Department, before introducing any new return or form, or making any fresh general call upon Executive Engineers for information.

Read—also Public Works Department Code, Volume I, Chapter III, Paras. 111—131, and Volume II, Chapter XIV, Paras. 37, 39, 48 and 57.

Resolution—In regard to the subjects referred to in paras. 31—35 of the Committee's report, the Government of India is of opinion that it is only possible to lay down general principles or rules; the application of these principles or rules to individual cases must necessarily be left to the discretion and tact of the officers concerned.

2. The orders in Chapter III, paras. 114, 127 and 128 of the Code, may be explained in the following manner. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the Examiner as to any particular application of financial rules or orders concerning which there may be doubt; also, whenever an Examiner is of opinion that any proceeding of a Local Government is at variance with any such rule or order, it is his duty to represent the matter to the Local Government accordingly.

3. In either case the Local Government may follow or disregard the advice of the Examiner as may seem to it right. But if the Examiner does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty to request the Local Government to submit the question for the orders of the Supreme Government. The Local Government must not withhold any such representation made by an Examiner, unless it yields thereto.

4. In any case in which the Examiner feels doubt as to what his advice should be, or whether he would be right to acquiesce in the final orders of the Local Government he should refer the question to the Accountant-General, Public Works Department, for instructions.

5. In auditing departmental accounts an Examiner will disallow charges only where they are clearly inadmissible, or where a rule has been distinctly infringed. In doubtful cases he will pass the charge provisionally and ask for an explanation from the responsible officer. If the explanation satisfies neither the Examiner nor the Superintending Engineer, the item should be retrenched; but if the Superintending Engineer accepts the explanation, the Examiner, if not satisfied, should still pass the charge provisionally, reporting the circumstances of the case to the Chief Engineer or the Local Government for orders. His subsequent action will be in accordance with the instructions contained in paras. 2, 3 and 4 of this Resolution.

6. With reference to para. 394 of the report, the Government of India is pleased to extend the provisions of para. 131 of Chapter III of the Code. In future the Examiner should not, of his own motion, make any general call upon Executive Engineers for information without the authority of the Local Government or of the Accountant-General.

7. These orders are applicable to all branches of the Public Works Department and to the Telegraph Department. Local Government includes Local Administration and head of a Railway.

Order—Ordered that a copy of the foregoing be forwarded to Local Govern-

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General, Central India, Rajputana and Baluchistan.
The Director-General of Railways.
The Accountant-General, Public Works Department.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.

ments and Administrations, and to the officers named in the margin, for information and guidance.

Ordered also that a copy be forwarded

to the Finance Department and the Comptroller-General for information.

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Govt. of India.

To the Secretary to the Government of Madras,
Public Works Department.

ORDER—dated 6th January 1890, No. 9 W., Public Works.

Communicated to the officers of the Public Works Department for information and guidance.

(True Extract.)

A/W

Captain, R.E.,
Under-Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Chief Engineer, Periyar Project.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.

Exd. A. D. Xavier,
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1890} Madras.
PUBLIC WORKS.

Dated January, 6th.

Recd.

Encl.

G.O., 6th Jan. 1890, No. 9 W.

JANUARY.

Examiners of Public Works Accounts

Circular from the Government of India
issuing instructions in regard to the relation
of — to Local Governments and Adminis-
trations and to officers of the executive
branch of the department, communicated to
officers of the department.

Circular No. 36 Public Works.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Calcutta, the 14th December 1889.

Relation of Examiners of Public Works Accounts to Local Govern- ments and Administrations and to Officers of the Executive Branch of the Department.

Read the following extracts from the report by the Committee on Public
Works Accounts:—

Causes of dissatisfaction.

31. *Overlapping of duties.*—The Committee is of opinion that the serious outcry* against the burden of the accounts is to some extent due to the limits of the provinces of the examiner and executive officers overlapping each other. There can be no doubt that it is necessary for good administration to have accounts carefully kept, and to subject the transactions to an independent audit; but the Committee thinks that great care, and considerable discretion, should be exercised in raising objections in audit. When a sanction is exceeded or a distinct rule of government directly infringed, there is no question but that objection should be taken in audit on the discovery of the irregularity; but in doubtful cases, and specially where a ques- tion arises whether an officer has exceeded powers entrusted to him or not, the Committee thinks that the raising of an objection in audit is the least satisfactory method of initiating action; and that, as a rule, the examiner should in such cases first represent the matter to the superintending engineer or to the local government, so that the officer may, if necessary, be brought to account, not by the auditor, but by his own official superior.

32. *Audit objections.*—It appears to the Committee to be more conducive to good ad- ministration to accept the rulings of an administrative officer within the general powers en- trusted to him, even if they be on occasion apparently open to question, than to be frequently raising objection to his action in audit.

33. *Remarks on accounts.*—The Committee further considers that remarks upon the ac- counts should be carefully reduced to sensible criticisms, to which it is of some importance to the state, that the executive engineer or his accountant should give attention. The examiner, while careful to point out irregularities and indicate the remedies, should not be too precise in trifling matters which are of no real importance to the finances of the state, but which may be made very troublesome to those who have to account for them, vide Code II, XIV, 48.

34. *Province of examiner.*—The Committee, in its recommendation on the subject of audit of works' outlay by sub-heads of estimate, has endeavoured to remove one instance of the overlapping of duties; and it thinks that examiners should be forbidden from directly questioning the orders of executive officers within their powers on travelling allowance and other personal questions, it being always open to them to bring to the notice of the local govern- ment cases of apparent abuse of powers, and they being in fact required to so do.

35. The Committee finds that there is some feeling in the department to the effect that examiners at times step beyond their province, and thinks that this feeling is to a certain extent justified.

393. The Committee has made, in paras. 31 to 35 above, some remarks on the general question of the duties of the examiner as they affect executive engineers. To these it would invite attention. While not in any way desiring to recommend interference with the indepen- dence of the examiner as an auditor and accountant, the Committee thinks the suggestions made in the paragraphs quoted should be given effect to.

394. The Committee further suggests that it should be necessary for the examiner to obtain the sanction of the local government or administration and the accountant general, Public Works Department, before introducing any new return or form, or making any fresh general call upon executive engineers for information.

Read also—

Public Works Department Code, Volume I, Chapter III, paras. 111—131, and Volume II, Chapter XIV, paras. 37, 39, 43 and 57.

RESOLUTION.—In regard to the subjects referred to in paras. 31—35 of the Committee's report, the Government of India is of opinion that it is only

possible to lay down general principles or rules; the application of these principles or rules to individual cases must necessarily be left to the discretion and tact of the officers concerned.

2. The orders in Chapter III, paras. 114, 127 and 128 of the Code may be explained in the following manner. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the Examiner as to any particular application of financial rules or orders concerning which there may be doubt; also, whenever an Examiner is of opinion that any proceeding of a Local Government is at variance with any such rule or order, it is his duty to represent the matter to the Local Government accordingly.

3. In either case the Local Government may follow or disregard the advice of the Examiner as may seem to it right. But if the Examiner does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty to request the Local Government to submit the question for the orders of the Supreme Government. The Local Government must not withhold any such representation made by an Examiner, unless it yields thereto.

4. In any case in which the Examiner feels doubt as to what his advice should be, or whether he would be right to acquiesce in the final orders of the Local Government, he should refer the question to the Accountant General, Public Works Department, for instructions.

5. In auditing departmental accounts an Examiner will disallow charges only where they are clearly inadmissible, or where a rule has been distinctly infringed. In doubtful cases he will pass the charge provisionally, and ask for an explanation from the responsible officer. If the explanation satisfies neither the Examiner nor the Superintending Engineer, the item should be retrenched; but if the Superintending Engineer accepts the explanation, the Examiner, if not satisfied, should still pass the charge provisionally, reporting the circumstances of the case to the Chief Engineer or the Local Government for orders. His subsequent action will be in accordance with the instructions contained in paras. 2, 3 and 4 of this Resolution.

6. With reference to para. 394 of the report, the Government of India is pleased to extend the provisions of para. 131 of Chapter III of the Code. In future the Examiner should not, of his own motion, make any general call upon Executive Engineers for information without the authority of the Local Government or of the Accountant General.

7. These orders are applicable to all branches of the Public Works Department and to the Telegraph Department. Local Government includes Local Administration and head of a Railway.

ORDERS.—Ordered, that a copy of the foregoing be forwarded to Local Governments and Administrations and to the Officers named in the margin, for information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Baroda, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General, Central India, Rajputana, and Baluchistan.
The Director General of Railways.
The Accountant General, Public Works Department.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.

Ordered also, that a copy be forwarded to the Finance Department and the Comptroller General, for information.

R. S. Datta Colonel, R.E.

Secretary to the Govt. of India.

To The Secretary to the Government of Madras.

With 802 papers.

1889.

P. W. DEPARTMENT.

Current No. 12323 ✓

From The Govt of India

10/12

ENCLOS.—

Genl Secy
Cir. No. 36 PW.

Dated 14.12.89 ✓

Received 26.12.89

SUBJECT.

Relation of Examiners
of P.W. accounts to Local
authorities & administrative
& Ex. officers.

Order of the P.W.
accounts Committee's
report on the —

DISPOSAL.

No.

Dated

Recd
26.12.89

Acct
27.12.89

Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.
Chief Engineer, P.W. Dept.

9/5

1-3-12
Govt. of Madras.

PUBLIC WORKS.

87/190

6 Jan 90 No. 94

Examiners of P.W.

Accounts

Cir from the Govt of
India in-
structions in regard to
the relation of - to
Local governments
or Administrations
To Officers of the
Executive Branch
of the Dept., and to
Officers of the Dept.

20/13

26