

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 10/10
 (3) ஆதரங்குறிப்பவர் கருக்கொப்பம் 10/10

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

(18)

அரசாணை எண். மு. கோப்புத் தாள் எண்.	684	அச்சகம் பலவகை
நாள் :	3-3-1892	198 .

மடிக்கலோ கண்டபடி கையாளலோ கூடாது

6 Sheets

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ஆவண, கா-1-18,006-15-6-87.

(Chiffon)

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 25th February 1892, No. 301 S.A.

It has been the practice in this province for the Examiner to submit to Government a monthly report showing "Establishment disallowances outstanding" under the following heads:—

- (a) Improperly paid before audit;
- (b) Paid in spite of disallowance;
- (c) Properly paid before audit, but improperly delayed as to recovery;
- (d) Disallowances due to reversions;

and, on receipt of these reports by Government, they have been promptly "communicated to the officers concerned for early attention"—*vide* G.O., No. 3386, dated 16th December 1891, and others prior to it.

2. But there the "action" ends and the same process is repeated month after month without any appreciable improvement in the disposal of disallowances.

3. My own conviction is that a procedure such as the above loses force as it becomes stereotyped, and that an Examiner's reports to Government on establishment matters should be restricted to cases—

- (i) of grave irregularity,
- (ii) in which the Examiner has signally failed to secure the necessary response from Executive Engineers, or, failing that, from the Superintending Engineer concerned.

4. I do not anticipate many occasions falling under category (i); and with reference to (ii), I have issued a circular letter (No. 4 C.L., dated 16th February 1892) to all Executive Engineers, which I trust will result in the prompt disposal of disallowance lists.

5. I enclose a copy of that letter for the information of Government, and would request, with reference thereto—

- (i) that the code rule as to prompt refund of amounts disallowed, as explained in paras. 5 to 8 of that letter, may be emphasized by an order of Government;
- (ii) that sanction may be accorded to the discontinuance of the monthly reports to Government mentioned in para. 1 above.

ORDER—dated 3rd March 1892, No. 684 W., Public Works.

The Examiner's proposals are approved. The monthly reports in question will be discontinued. The necessity for a prompt refund of all amounts disallowed from establishment bills will be impressed on all officers of the department.

(True Extract.)

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

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Exd. S. J. Pereira.
Spare Copies

684
/a

GENERAL.
ESTABLISHMENT.
Govt. of {1892} Madras.
PUBLIC WORKS.

Dated March, 3rd.

Recd.

Encl.

G.O., 3rd Mar. 1892, No. 684 W.

MARCH.

Establishment Disallowances

Proposals of the Examiner, Public Works Accounts, to discontinue the monthly report showing — outstanding under certain heads, &c., approved.

No. 4 C.L.

Dated Madras, 16th February 1892.

From

I. S. SHERLOCK-HUBBARD, Esq.,

EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

THE EXECUTIVE ENGINEER,

DIVISION.

SIR,

I have the honour to address you in connection with the delay that usually occurs in the return to this office of disallowance lists on establishment bills (salary, travelling allowance, and contingent charges).

2. I would premise my remarks with the assurance that it is as unpleasant to me to issue a disallowance list as it can possibly be to any officer to receive one; and with the assurance also that I shall at all times be ready to co-operate, to the extent of my power as an audit-officer, with every disbursing officer, to effect the removal of a disallowance.

3. But an Examiner is rigidly bound by rules; and items are therefore sometimes "passed provisionally" in the absence of sufficient explanation, or of competent sanction, to admit of their being passed finally. The obvious remedy, however, in such cases is to return the disallowance list *without loss of time* with the necessary explanation or sanction. No possible good can result from allowing them to continue under objection from month to month, a course which gives this office the disagreeable duty of issuing reminder upon reminder which must irritate the officer receiving them; while it is obvious that it is much easier to explain a charge, or obtain sanction to it, while the facts connected with it are fresh in the minds of all concerned.

4. It may indeed sometimes happen that items are *unnecessarily* "passed provisionally," for an Examiner's office is not immaculate; but here too I would recommend the course suggested in the preceding paragraph, and I may add that immediate steps will be taken to pass the item finally, as also to prevent a recurrence of similar erroneous audits.

5. But where payment has been made before audit and the amount has been *disallowed*, or of which audit has been *deferred*, either correctly or incorrectly, no explanation, however complete and satisfactory, can bring the item back into the bill of the particular month from which it was disallowed. The audit of that month's bill has been completed and closed, and it is therefore futile to insist on the amount being passed in the bill of that particular month, even if the disallowance has been wrongly made and the amount in question is really admissible.

6. For instance, if the pay or travelling allowance of any officer, for one day in December, were first disallowed by an Examiner, but were admitted by him immediately after issue of the disallowance list, his audit entries for December could not be disturbed. The amount would have to be excluded from his audit, *until it was brought forward in a subsequent bill.*

7. This point is probably not understood generally in the department, and to this may be attributable the delay in accepting disallowances and returning disallowance lists.

8. In paras. 3 and 4 I have pointed out the course to be followed in reference to items that are "passed provisionally," but as regards items which have been *disallowed*, or of which audit has been *deferred* (para. 5), the prescribed procedure is—

"that sums disbursed which may afterwards be retrenched by the Examiner be refunded immediately, or . . . recovered at the next issue of pay."
[Code 473(9)]

This is an inviolable rule, to which no exception is allowed in the Code.

9. The proper thing to do, therefore, in reference to such items, is *to return the disallowance list at once*, with the remark either that the amount has been refunded, or that it will be deducted from next issue of pay; for, until the disallowance list is received back in this office, reminders must issue.

10. Pray understand clearly (a) that this prompt repayment, or promise of repayment from next issue of pay, will in no wise prejudice an officer's right to make any representation he may consider necessary, if he thinks he has been improperly mulcted of what is due to him, or his claim to a refund of the same if it was incorrectly disallowed; and (b) that as far as I can be of use to him in accelerating Government sanctions, or in personally representing the circumstances of a case to the Chief Engineer, he may freely command my services.

11. The object of this letter is two-fold, viz.:—

- (i) to ensure your personal and immediate attention to the disallowance lists detailed in the enclosed statement, up to 31st December 1891.
- (ii) to secure your taking such measures as you may find necessary for the prompt disposal, and return to this office, of all future disallowance lists.

I have the honour to be,
Sir,

Your most obedient Servant,

Examiner of P. W. Accounts, Madras.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1892.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 25 February 1892.

OFFICE NOTE No. 301. SA

To

W.

It has been the practice in this Province for the Examiner to submit to Government a monthly report showing "Establishment disallowances outstanding" under the following heads:—

- A. Improperly paid before audit.
- B. Paid in spite of disallowance.
- C. Properly paid before audit, but improperly delayed as to recovery.
- D. Disallowances due to reversions.

and on receipt of these reports by Government, they have been promptly "communicated to the officers concerned for early attention" (vide G.O.No.3386 dated 16th. December 1891 and others prior to it).

2. But there the "action" ends, & the same process is repeated, month after month, without any appreciable improvement in the disposal of disallowances.

3. My own conviction is that a procedure such as the above loses force as it becomes stereotyped; and that an Examiner's reports to Government on

Establishment matters should be restricted to cases -

- (i) of grave irregularity,
- (ii) in which the Examiner has signally failed to secure the necessary response from Executive Engineer's, or failing that from the Superintending Engineer concerned.

4. I do not anticipate many occasions falling under category (i); & with reference to (ii) I have issued a circular letter (No. 4 C.L. dated 16th. February 1892) to all Executive Engineers, which I trust will result in the prompt disposal of disallowance lists.

5. I enclose a copy of that letter for the information of Government, and would request, with reference thereto,

- (i) that the code rule as to prompt refund of amounts disallowed, as explained in paras 5 to 8 of that letter, may be emphasized by an order of Government;
- (ii) that sanction may be accorded to the discontinuance of the monthly reports to Government, mentioned in para I, above.

No. 156W. 17-1-91
 - 817W. 20-3-91
 - 754W. 6-4-91
 - 1151W. 24-4-91
 - 1386W. 21-5-91
 - 1704W. 25-6-91
 - 3087C. 29-6-91
 - 3146C. 3-7-91
 - 1949W. 14-7-91
 - 275W. 22-8-91
 - 2493W. 17-9-91
 - 2760W. 21-10-91
 - 3095W. 18-11-91
 - 3386W. 16-12-91

Dr 25/2

C.

25/2

(Enclosure)

Ad 26-2-92
 Enc 1

No. 684 W. 3^d March 1892
 PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Office Order from the Examiner P.W. Account to N. G.
 Dated 25th February 1892.

684/4

The Examiner's proposals are approved. The monthly reports in question will be discontinued. The necessity for a prompt refund of all amounts disallowed from Establishment bills will be impressed on all officers of the Department.

25/2

The Chief Eng. for Irrigation
 - Comdg. Eng. for Ry.
 - Supdy. Engineers
 - Comdg. Architect
 - Supdt. of Works Comdg. Project
 - Enr. P.W. Accounts

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PUBLIC WORKS

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Establishment Disallowance

Proposals of the Examiners
P.W.A. to discontinue the
monthly statement report
showing — outstanding
undiscovered heads &c.
approved.

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3/3

J.C. 3/3

32065-16-12-91