

Reference No: E97/2/51; **Date:** 08/01/52

Circular 1/1952:- Excessive Checking

A Dhuine Uasail,

1. I am directed by the Minister for Finance to inform you that recent investigations have shown that checking in Government Offices tends to be excessive and that in particular some senior officers devote an undue proportion of time to the detailed checking of arithmetical calculations made by Junior officers, while the extent and nature of the various checks to be applied are ultimately the responsibility of the Head of each Department, the Minister deems it necessary to remind Departments that excessive checking by senior officers frequently results in juniors losing sight of their personal responsibility and in diminished care and interest in their work.

2. One check of an arithmetical calculation should suffice to guarantee its correctness, the check being authenticated by the initials of the checking officer. The function of higher officers should be to see that independent calculation and checking are provided for and to apply occasional tests to verify that the check is being properly carried out.

3. Where an arithmetical error has resulted in an overpayment, no responsibility for such error will attach to the immediate superior officer concerned where he can satisfy the Accounting Officer that

(a) he had specifically charged an officer of appropriate grade with the responsibility for making the calculation,

(b) he had similarly charged another officer - who need not necessarily be of higher rank than the calculating officer - with responsibility for checking the work and

(c) he had confirmed that the officers were competent to perform the duties of their grades.

It follows that if the immediate superior officer, having adequately trained his Junior staff, has not confidence in the competence of an officer under his control to perform his duties, he must report his opinion to his own superior officer and qualify correspondingly any incremental certificate or other report which he may have to furnish.

4. Recent investigation into the work of typing sections as well as discussions by the Establishment Officers' Conference have revealed that an undue proportion of the time of typists and their supervisors is occupied in checking. Unless the typing is the work of a beginner, checking by a second officer should, as far as possible, be discontinued in typing sections.

5. While this circular relates mainly to the checking of arithmetical calculations, it is being issued to direct attention to the problem of excessive checking generally to which reference has been made by the Conferences of Establishment Officers and Accountants. The Minister attaches so much importance to the matter that he has directed that the organisation of each Department should be examined with a view to the elimination of any excessive checking which may exist. The Establishment Officer with the assistance, where appropriate, of the Organisation and Methods Officer should be charged with this examination and an interim report on results achieved should be submitted to this Department not later than the 30th June, 1952.

Mise, le meas,
Sean O Muimhneacháin

