

B. 1648-12. 1. 13
 1908-7. 7. 13
 1938-11. 7. 13

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—P.W.D. 1820 TO 1832.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month succeeding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the Examiner's Office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded as far as may be practicable, and, in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

4. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are generally incomplete, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

5. Items of irregular expenditure which are left unincorporated by Executive Engineers in their Divisional Statements of Objectionable Items should be distinctly noted as such either in a separate supplementary statement or in the original statement in red ink.

6. Columns under all the heads should be filled up in each case so as to bring out clearly where estimate or appropriation exists and where it does not.

7. In the case of large projects such important features as the following should be stated with precision:—

- | | |
|--|--|
| A. Lump sum estimate. | 1. Submitted to Chief Engineer. |
| B. Abstract detail estimate by sub-heads, and so on. | 2. Submitted to Superintending Engineer. |
| | 3. Not yet submitted. |

8. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

9. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

10. An important point to notice is the duration of a serious irregularity.

11. Voluminous masses of detail, when their practical significance could be given in a few lines, should always be avoided as a rule. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

12. Too much stress can never be laid on the fact that this statement is not to take place of special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

P. W. D. Madras.
Form No. M 64 a.

CENTRAL OFFICE OF ACCOUNTS.

No 2236.Wd/11-8-83

CIRCLE

Architect Division

FUND

Imperial, Provincial and Local.

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of May 1883.

No.

MADRAS,

Dated 6th June 1883.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

D. P. Gordon

Examiner of P. W. Accounts,

Madras.

W. H. Gordon

Entd. in Receipt. Register

of Executive Engineers for the Month of
orders of Government.

May

1883

Opinion of the Superintending Engineer,
with final Remarks by Examiner.

Orders by Government.

In Audit notes for
March/83, the Consult-
ing Architect stated
that the work was almost
completed, and if
there was necessity for
it, a Revised Estimate
would be submitted
for sanction, but as the
excesses are increasing
and the total of the
Estimate has since
been exceeded, it
is brought to notice
for orders

The Consulting Archi-
tect will report on this
matter early

D. P. Curdson

Examiner of P. W. Accounts,

Madras.

The Consulting Architect
thru the Examiner P.W. Accounts

May
7/8

Provincial Statement of Objectionable Items in the Accounts
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Ex- penditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRI- ATION OF THE YEAR.			Expenditure during the Month.
			Amount of Esti- mate.	Expenditure up to Date.	Excess over Esti- mate.	Amount of Appro- priation.	Expenditure of the Year.	Excess over Appro- priation.	
	<u>Excluded Local</u> <u>Excess over sub-heads</u> <u>of Estimate</u> <u>Remodelling the</u> <u>Central Tower Presi-</u> <u>dency College</u>	May/83	4690	4688					20
	<u>Estimated brought hand</u> <u>put up, as per Estimate</u> <u>as executed</u>					Quantity 416 cft	Rate 3.00	Cost 1248	
						361 2/4	4.64	1568	
	<u>Excess</u>						1.54	220	
	<u>Tiling with school of</u> <u>arts tiles, as per Estimate</u> <u>as executed</u>					1840 sq. ft.	30.00	552	
						1450	58.86	849	
	<u>Excess</u>						28.86	297	

of Executive Engineers for the Month of
orders of Government.

[P. W. D. Madras Form No. M 64 - Inner Sheet.

1883

Orders by Government.

Opinion of the Superintending Engineer,
with final Remarks by Examiner.

excess is awaited

In G.O. No. 19387 of 11th
July/83. The excess
allotment of Rs 822 was
promised to be returned.

The excess allotment
has been resumed vide
G.O. No. 1908 of the 7th
July 1883.

The Deviation State-
ment or Revised
Estimates for these
works, which the
Consulting Architect
was ordered to
submit for sanction
vide G.O. No. 19387 of
11th July/83 are awaited

647 consulting architect
will submit the ne-
cessary statements as
early as practicable

Provincial Statement of Objectionable Items in the Accounts requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Ex- penditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRI- ATION OF THE YEAR.			Expenditure during the Month.
			Amount of Esti- mate.	Expenditure up to Date.	Excess over Esti- mate.	Amount of Appro- priation.	Expenditure of the Year.	Excess over Appro- priation.	
5	I. Allotment in excess of probable requirements Providing additional accommodations in the Government Central Museum						6615		
	Excess over Subheads of Estimate Erecting a monument to the late Right Honorable W. P. Adam		do	6644 3991					19
6	Palayam stone, as per Estimate as executed Excess			Quantity 807 cft 843 1/2	Rate 3.8.0 3.13.0	Cost 2825 3332			
	Remodeling Central Museum Nat School of Arts		do	17352 4569					1305
7	Teakwood brought and put up, as per Estimate as executed Excess			Quantity 543 cft 977 1/2 404 1/2	Rate 4.00 3.15.8	Cost 2292 3895 1603			

unts
the

Signature during the
Month.

24

42

05

8

10/10

6

7/8

of Executive Engineers for the Month of
orders of Government.

May 1883

Opinion of the Superintending Engineer,
with final Remarks by Examiner.

Orders by Government.

No 2236 Wd/11th August/83

The amount in excess
of probable requirements
is Rs 4,085. In G.O. No. 1938
Wd/11th July/83 the Govern-
ment stated that a
report from the Consulting
Architect was
awaited.

In G.O. No. 1938 Wd/11th
July/83, appropriation
for these works were
promised later in
the year.

The excess over Esti-
mate on this work
has been passed under
G.O. No. 1648 Wd/12th June/83
The Completion
Report with explanation

for

1. The amount will be
required to meet the
cost of stabling sanctioned
in G.O. No. 2140 of 11th August
1883

2 and 3 yes

The Completion report should
be submitted as early as
practicable

Provincial Statement of Objectionable Items in the Accounts
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Ex- penditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRI- ATION OF THE YEAR.			Expenditure during the Month.
			Amount of Esti- mate.	Expenditure up to Date.	Excess over Esti- mate.	Amount of Appro- priation.	Expenditure of the Year.	Excess over Appro- priation.	
	<i>Imperial</i>								
	<i>Miscellaneous Irregularities</i>								
	<i>allowment in excess of</i>								
	<i>Probable Requirements</i>								
1	Constructing Telegraph Office Madras	Feb/83				62,000	63,96		1,964
	<i>Provincial</i>								
	<i>Want of Appropriation</i>								
2	Additions to the Amis Mahal	Feb/83				28/11	28/11		942
3	Remodelling Central Museum of School of Arts	do				27/13	27/13		1,305
	<i>Miscellaneous Irregularities</i>								
	<i>Works for which Comple-</i>								
	<i>tion Reports are awaited</i>								
4	Erecting Medical School at Meniga Choultry	do	22,742	24,213	1,471				8

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month succeeding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be delayed in order to embody the remarks of the Superintending Engineer if these do not reach the Examiner's Office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded as far as may be practicable, and, in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

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| A. Lump sum estimate. | 1. Submitted to Chief Engineer.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |

8. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

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P. W. D. Madras.
Form No. 3164 a.

CENTRAL OFFICE OF ACCOUNTS.

No 2236 Wd/11-8-83

CIRCLE

Architect Division

FUND

Imperial, Provincial and Local.

Provincial Statement of Objectionable Items

in the Accounts of Executive Engineers
for the Month of May 1883.

No. _____

MADRAS,

Dated 6th June 1883.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

D. C. Gordon

Examiner of P. W. Accounts,

Madras.

W. H. Gordon

Entdare Receipt. P. W. D.

1ST AUGUST 1883, No. 2104 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Chief Engineer, Public Works Department, dated Camp Coringa Canal, 27th June 1883, No. 136 G.L.

In continuation of my former letters * on the subject of the new Travelling Allowance Rules I have the honor to enclose a statement of "actual expenses" furnished by a Sub-Engineer and forwarded by a Divisional Officer.

2. Had the claim been made with the necessary certificate without the furnishing of details, I would have passed it; but now of course I cannot do so, for there are many entries which palpably are not admissible.

3. There are, however, some which I do not know how to deal with, e.g., the claim for wear and tear, &c., of bandies and bullocks which are the Sub-Engineer's own property. As in the case of boats, already written about, it seems to me in the highest degree unfair that an officer or subordinate who keeps his own bandies and bullocks should be a loser, as compared with those members of the Department who hire them, to the extent of the interest on money expended in their purchase and cost of repairs and risk of loss.

4. The more I see of the working of the new rule about "actual expenses" the more I am convinced that it is one which not only will give the greatest trouble in working without corresponding advantages, but will be positively unfair in its application; for it will result in great inequalities in claims which it will be out of the power of any one to check.

5. I sincerely trust that in the interests of Government and every one concerned the rules will be altered and the halting allowance fixed on the basis of a proportion of the travelling allowance.

No. 353.

I have no further remarks to offer. My Office Note, No. 272, of 9th June 1883, printed with G.O., No. 1749 W., dated 22nd June 1883, gives my opinion and applies to the items now referred.

7th July 1883.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, Fifth Circle, to the Chief Engineer, Public Works Department, dated Madras, 4th July 1883, No. 1326.

Remarks by Examiner, Public Works Accounts.

(1) See paragraph 2 of my No. 47 S.E. 1st, dated 30th April 1883, printed with G.O., No. 1749 W., dated 22nd June 1883.

(2) Has been referred to Government of India. See G.O., No. 1651 W., dated 13th June 1883.

(3) It is so passed by me. I take "pay" to mean a fixed pay and "maximum pay" to be the maximum pay of the grade.

(4) Not in the power of Government to sanction.

(5) See my remark ante No. (1).

(6) Has been referred to Government of India. G.O., No. 1651 W., dated 13th June 1883.

(7) No, unless that pay is a fixed pay.

(8) This is what I am doing.

(9) Mileage (as in the case of ministerial servants actual ex-

I have the honor to report that the Executive Engineer of South Arcot asks that the orders of Government may be given upon some of the rules in the new Civil Travelling Allowance Code, viz., that under Section 26, Rule 1, by a general order, an officer or subordinate may draw, during a halt at head-quarters not exceeding ten days, the actual expense of keeping up camp equipage, that, under the same rule, an office clerk may be reimbursed his expenses.

Whether, under Section 29, by which a daily allowance may not be drawn for a halt of more than 10 days in one place, the allowance is forfeited for the whole period of a halt exceeding ten days, or only for those days that are in excess of ten that, whereas an office clerk is entitled, under Section 30d to a daily allowance of two annas for every 12½ rupees or fraction of 12½ rupees of the pay or maximum pay of his appointment, this allowance may be calculated on the maximum pay of the grade,

that, whereas petty establishments are, by Schedule B, 17, excluded from travelling allowance, the members of Irrigation Conservancy Establishments may be treated as Lower Subordinates and be granted horse allowance.

2. Hitherto, there has not been an order of the Government permitting Public Works Officers to draw their expenses of maintaining camp equipage while halting at head-quarters. Under former rules the halt was limited to three days, but under the new General Code, I presume this may be extended to ten days.

It is also laid down in the same Section 26, Rule 1, that a ministerial officer may draw his expenses of maintaining camp equipage if the head of the office certifies to the necessity.

3. I understand the meaning of Section 29, to be, that the daily allowance is not to be drawn at all for a halt of more than ten days.

4. It appears to me, that by Section 30d a clerk is entitled to a daily allowance upon the pay that he actually draws, whether this is the minimum or the enhanced amount up to the maximum of his grade.

The Executive Engineer asks that the daily allowance may be calculated upon the maximum pay only, because the allowance of four annas for a salary of Rs. 25 is not sufficient to meet the actual expenses of a clerk while travelling and because the payment of actual travelling expenses allowed by Section 63 is not admissible, except for

penses not exceeding mileage) can only be drawn on any day in which at least 20 miles is travelled, *vide* Exception 4, Section 31.

(10) Yes, but not that the petty establishments shall be treated as Lower Subordinates.

(11) Members of the conservancy establishment were not allowed travelling allowances under the old rules, except those appointed before the 15th June 1874.

The case of these men has already been referred to Government, *vide* your office No. 1476 D., dated 5th July 1883.

(12) Must be sanctioned by Government of India.

(13) See remark (11).

journeys exceeding 20 miles a-day, by Section 31, Exception 1.

5. By the footnote to Schedule B. 17, the Government may decide whether petty establishments shall receive travelling allowance or not.

The Executive Engineer represents that the Superintendent of the Vriddhachalam, Mehmathur and Kattumylur Anicuts has to visit the three Anicuts, at a distance of 23 miles, besides looking after the channels; and that he considers this Anicut Superintendent should be allowed Rs. 15 as horse allowance; while, generally, that allowance, or Rs. 7½ according to the circumstances, should be given to an Anicut Superintendent, subject to his moving about his work satisfactorily.

I am of opinion that in some cases such as the above, especially where the Anicut Superintendent receives small pay, it will be of advantage that an allowance for travelling should be sanctioned.

6. While on the subject of travelling allowances, I should like to have a more clear definition regarding the expenses of maintaining camp equipage, than what is gathered from G.O., No. 1749 W. of the 22nd June 1883.

The Examiner lays down that private property should not entail a charge upon Government in the way of travelling allowance claims, and that B would be reimbursed the cost of maintaining the crew for his private boat if the crew were hired only for the occasion.

I would submit that this is not a fair way of judging. An officer keeps a set of trained men who are always at his call and work better than a scratch crew casually picked up; he receives his daily allowance while he is on tour, but, according to the Examiner, must forfeit all allowance when he is a few days at his head-quarters. An officer who is constantly travelling hires carts and bullocks by the month, but by the Examiner's ruling he must dismiss them when he reaches his head-quarters; and then engage them again for a fresh trip or he is not reimbursed the cost of maintenance.

But coolies paid by the month are no more private servants than if paid by the day. Bullocks hired by the month are not private property; neither coolies nor bullocks are personal establishment. But the meaning and the wording of Section 26, Rule 1, are that the camp equipage is kept up; there is no mention of hiring for the occasion, that is, that the camp equipage which has been in use is kept up during the halt ready to move at the shortest notice.

(14) The same argument might be used for personal household servants.

(15) Perhaps not by law but they are practically by ordinary usage.

(16) Then the keep of horses, repairs of appointment, harness, &c., of tents, camp servants and so on should be charged to Government?

(17) One hires all one's personal servants. Are those who go into camp then to be charged to Government because they are used as "apparatus for moving a camp?"

Paragraph 615 of the Code is still more to the point. The allowance is there passed in order to maintain carriage for tents or to continue to pay the hire of a crew or bearers or other travelling equipage.

See case in point sent to me with your Office Note 1497, dated 6th July 1883.

10th July 1883.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

Office Note from the Examiner of Public Works Accounts, dated 11th July 1883, No. 362.

Please see marginal remarks on letter.

2. As regards Superintending Engineer's paragraph 6, I think his remarks, together with the papers sent with your Office Note No. 1497, dated 6th July 1883, are sufficient to prove that controlling officers, if they are to act up to G.O., No. 1749 W., dated 22nd June 1883, must obtain details of actual expenses claimed before they can be satisfied that the claims are such as they are justified in passing by their countersignature.

ORDER—dated 1st August 1883, No. 2104 W., Public Works.

The remarks of the Examiner of Public Works Accounts will be communicated to the Superintending Engineers, First and Fifth Circles.

2. The points raised by the Superintending Engineer, First Circle, in his letter above recorded, are disposed of by G.O., No. 1749 W., dated 22nd June 1883.

3. The question as to the intention of Section 29 of the Civil Travelling Allowance Code has been referred* to the Government of India.

* Reply since received, vide G.O., No. 2059 W., dated 27th July 1883.

† No. 2011 W., dated 20th July 1883.

4. It has been declared in separate Proceedings† that members of the Conservancy Establishment appointed before the 15th June 1874, do not come under the definition of Entry 17, Schedule B of the Travelling Allowance Code. Men appointed since that date are not entitled to travelling allowances.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, First Circle.
Fifth Circle.

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

Erd. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Gobt. of 1883 Madras.
PUBLIC WORKS.

Dated August, 1st.

Recd.

Encl.

G.O., 1st Aug. 1883, No. 2104 W.

AUGUST.

**New Travelling Allowance
Rules**

*Passing orders on certain references from
the Superintending Engineers, First and
Fifth Circles, on the —.*

GENERAL.
ESTABLISHMENT.

Gobt. of 1883 Madras.
PUBLIC WORKS.

Dated June, 22nd.

Recd.

Encl.

G.O., 22nd June 1883, No. 1749 W.

JUNE.

Upkeep of Palki and Bearers

*Passing orders on question whether the
— used by Government officers when on
tours of inspection should be defrayed by
Government.*

private boat, if that crew were hired only for the occasion, and were not his private servants, part of his personal establishment.

2. I do not consider that Government should be expected to pay as actual expenses an estimated amount for maintenance (repairs, wear and tear, &c.) of private boats any more than for maintenance of private horses, conveyances, and their appointments used for tours for Government service.

3. A Superintending Engineer must, of course, rely much on the certificate of an officer for the correct statement of his claim for actual expenses, and if officers understand that such actual expenses must include *only items disbursed outside of their ordinary every-day expenses for the upkeep of private means of locomotion and private servants*, there cannot be any possible difficulty in their arriving at a legitimate amount.

From G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 6th June 1883, No. 108 G.L.

In continuation of my No. 636, dated 29th May 1883, I have the honor to request to be informed whether the upkeep of a paliki and bearers is to be considered as "actual expenses of keeping up camp equipage;" it used, under the former travelling allowance rules, to be considered as one of the things which warranted the passing of halting allowances; but if the cost of upkeep of horses is not to be taken into consideration in claiming "expenses" under the new rules, I do not see how that for "bearers" can be, for horses and paliki bearers are used for precisely the same object.

Office Note from the Examiner of Public Works Accounts, dated 9th June 1883, No. 272.

Your Office dated 7th June 1883.

I stand the Superintending Engineer's argument to be that the maintenance of private property (e.g., boats, horses, conveyances, appointments, and servants) used by Government officers in performance of their tours of inspection in the interests of public service should be defrayed by Government for the periods during which they are so used.

2. In my letter, No. 69, of 15th May 1883, to the Superintending Engineer, I have given my opinion that such private property should not be considered as entailing a charge upon Government in the way of travelling allowance claims. To do so would in fact be equivalent to renting out such property to Government.

3. I base my opinion upon the wording of the certificates prescribed in paragraph 626 of the Code, which to my mind indicates that the cost of maintaining private conveyance of any sort should not be included in the computation of actual expenses. Further, under paragraph 615 halting allowance was admitted to meet *hire*, and not ordinary or normal outlay on private property.

ORDER—dated 22nd June 1883, No. 1749 W., Public Works.

The Government concur in the views expressed by the Examiner, Public Works Accounts, in the foregoing note, which will be communicated to the Superintending Engineer, First Circle, for information and guidance.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, First Circle.
" other Superintending Engineers.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Encl. A. F. Goodall.
Spare Copies

impolitic to put such officers at a disadvantage as compared with those that hire Government boats, whilst to introduce an *ad valorem* allowance would be to add greatly to the trouble and friction of working the rules.

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Superintending Engineer, First Circle, dated Madras, 30th April 1883, No. 47 S.E. 1st.

In reply to your No. 262 G.D. of 23rd April 1883, I have the honor to offer the following remarks.

2. As regards matters on which the Government has already issued orders, which are not opposed to the spirit of the new Travelling Allowance Code, I see no necessity for the re-issue of such orders with direct reference to certain sections of the new rules. For instance, under Section 67, Rule 1, Government is required to declare who shall be the Controlling Officer. Inasmuch as it has already declared that Superintending Engineers are such, I see no object in re-issuing that order, but take it for granted that, there being nothing in it opposed to the spirit or letter of the new rules, it remains in force. So also in regard to your query, paragraph 2, I see no reason to expect any special order of Government on the subject of Section 26, Rule 1, which in spirit agrees with Code, paragraph 613.

3. Your paragraph 3. Whatever be the number, quantity, or kind of conveyance or "camp" kept up, the halting allowance admissible is subject to the maximum of the daily allowance. If the officer computes his expenses to have been less than the daily allowance, he draws less, but if more, he still can draw only the full daily allowance. As to the manner in which he arrives at his calculation, I should consider that the cost of upkeep of only such conveyance or "camp" as was absolutely in use for the period in question should be taken account of, and that if an officer were doing a boat journey, he should not take into his account the cost of a horse or horses which he has not been using for the journey and during the period in question.

4. Your paragraph 4. I would draw your attention to Section 11 and Section 61, Rule 1. Officers using Government boats, without paying rent for them, would draw only half allowances, even if the crews were paid by the officers. It is, however, the rule in this Presidency that rent is to be paid for Government boats, so that, as a matter of fact, all boats so hired become for the time private boats. The officers who have their own private boats would have an advantage over those who had hired boats, because even if the expenses of the former proved less than the maximum daily allowance, they have no rent to pay, while the latter would draw the maximum, while the expense (rent plus wages of crew) might be greater.

From G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Examiner of Public Works Accounts, dated Dowlaishweram, 5th May 1883, No. 403 G.D.

With reference to your No. 47, dated 30th April 1883.

2. The new travelling allowance rule, which provides that in future officers may draw during a halt of ten days the "actual expenses of keeping up camp equipage," seems to me very different from the old rule (see paragraph 615 of the Code), under which officers halting not more than three days (exclusive of any *dies non*) at head-quarters drew full travelling allowances if they maintained carriage for their tents, quite irrespective of the actual cost of such maintenance. Your paragraph 4 does not seem to me to deal with the case put in my paragraph 4 as if that had been understood. It may be plainer put thus:—

A hires a boat from Government for Re. 1 a day and keeps boat lascars, which cost him 8 annas a day; during his ten days' halt he claims Rs. 1-8-0 a day and gets it.

* Kept in repair by Government.

B has his own boat, for which he paid † Rs. 1,000, and he keeps boat lascars, which cost him 8 annas a day; is he to recover only 8 annas?

† And he has to keep it in repair.

that would be manifestly unfair, and would soon stop the acquisition of private boats—the very thing we wish to encourage, whilst to introduce claims varying with the value of private property will cause endless trouble.

I do not see how a Superintending Engineer is in any way to check the accuracy of these "actual expenses" claims, and I look upon their introduction as one of the most unwise steps I have known taken in departmental management.

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Superintending Engineer, First Circle, dated Madras, 15th May 1883, No. 69 S.E. 1st.

Your No. 403 G.D. of 5th instant.

In the case you put, A would be reimbursed the actual expense he had been put to for the maintenance of a boat and crew during his halt at head-quarters, subject to the maximum of the daily allowance of his rank. B would be reimbursed the cost of maintaining the crew for his

22ND JUNE 1883, No. 1749 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 29th May 1883, No. 636 G.D.

- I have the honor to forward, herewith, for your consideration, copies of correspondence, as per margin, that has passed between myself and the Examiner of Public Works Accounts about the new travelling allowance rules.
- 1 Copy of letter, No. 262 G.D., dated 23rd April 1883, to the Examiner.
 - 1 Copy of letter, No. 47 S.E. 1st, dated 30th April 1883, to the Superintending Engineer.
 - 1 Copy of letter, No. 403 G.D., dated 5th May 1883, to the Examiner.
 - 1 Copy of letter, No. 69 S.E. 1st, dated 16th May 1883, to the Superintending Engineer.

who has to keep it in repair at a considerable annual expenditure, should not be allowed to charge anything as part of his actual expenses to cover interest on the capital expended, depreciation, and cost of repairs; and undoubtedly the result of the Examiner's interpretation of the rules can only be that no officer will keep a private boat—a most undesirable result.

3. At the same time there can be no doubt that the introduction of claims varying with the value of private property will cause not only much trouble, but be perfectly impossible to check.

4. Even as it is, I do not see how a Superintending Engineer is to check in any way the "actual expenso" charges, and I would respectfully state my opinion that their introduction into the travelling allowance rules is most unwise.

5. I shall be glad of an authoritative ruling as to whether the upkeep of a horse or horses used for work and the pay of extra servants kept because of the necessity of moving about camp are to be considered "actual expenses of keeping up camp equipage."

ENCLOSURES.

From G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Examiner of Public Works Accounts, dated Dowlaishweram, 23rd April 1883, No. 262 G.D.

To avoid, if possible, trouble with the travelling allowance bills for April, I shall feel obliged for information on the following points.

2. Has Rule 1, Section 26, been made applicable by Government Order to this department?
3. This district is different from most, where bandies have to be engaged or kept for "moving camp." Many of the officers have to do all their "moving camp" in boats, hiring in most cases from Government, but in some cases keeping their own private boats. In the cases of hiring is the halting allowance to be simply the hire of the boat plus the hire of lascars or lascars kept for working her, or can anything extra, and if so, how much, be drawn for the horse or horses which all officers have to keep continuously for travelling purposes?

4. In the case of officers owning private boats, the acquisition of which should be encouraged, how is the halting allowance for them to be calculated? It would be obviously unfair and

No 2235 Wd/11th Aug/83

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63

Gobt. of (1883) Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., 21st July 1883, No. 1561.

JULY.

No 2235 Wd/11-8-83

Local Funds—Budgets.

Reviewing the Budget Estimates of the Kurnool Local Fund Circle for 1883-84.

S.E. Third Circle

S.E. Third Circle

Exr. P.W.A.

Exr. P.W.A.

Exr. P.W.A.

1 copy to Tally

With Order

With Order

With Order