there is no rule prescribed for other cases.

3. I think it is desirable that signing by accountants should be limited to cases in which it is for the time being expressly allowed by Code; and if it is necessary for the convenience of work of Divisional offices that the permitted cases should be extended, it can easily be done by standing order when the necessity is represented and admitted.

No 3481 w a/20th December/87

C.

The Government do not consider that any general order on the subject is necessary.

No. 2710 W a/13.10.87
" 3121 W a/8.11.87

Ex SW Sector with 1 Encl: 8

[C. No. 8.]

GOVT. OF MADRAS. } 1887. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12 December 1887.

OFFICE NOTE No. 860

14 DEC 87 GOVT. OF MADRAS P. W. DEPARTMENT MADRAS

To Enc: 1

W.

Please see the accompanying acceptance of transfer, signed by the accountant of the Presidency Division "For Executive Engineer", and say whether the Government desire that accountants should be allowed to sign official papers for Executive Engineers.

2. Code para 311 lays down that "should the requirements of his works, render the presence of the Executive Engineer at his head quarters, when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the accountant signed by him "By order". It is essential that the statement of objectionable items should always be signed by the Executive Engineer". But

KEEP-WITH Genl. No.

dated 188 .

1000—12-5-87.

25/11

C-No 10238

This scarcely seems a matter requiring the issue of a Standing Order. It seems questionable whether it is wise to fetter the actions of officers on occasions of this kind by the issue of general orders. The Standing orders are already so numerous that it will not be long before a new Edition of the Code recently published will become a necessity.

R.S
15-XII-87

Inform C that a Standing order does not seem to be necessary

Ewan
15-12-87

I assume that the P.S was absent from headquarters & has no reason why the accountant should not sign this paper for him. S.O Cannot have existed.

Jos
15/12/87.

the other.

5. Should Government agree with me, I think it would be well to introduce into the Code a paragraph to the effect that mere counter-signature to a claim made in a periodical bill cannot be accepted as a sanction.

Can[illegible]
12/11

H.W/B The Hon. the P.P. Hutchins
C.

Ab 12/11

No 3121 W of 18 Lucknow P. 12/11 8c

The views of the Examiner are accepted. A Standing Order should be framed accordingly.

Ewan
14-11-87

Jos
IH/11/187.

Ir
18/11

Exr. P. W. Acts 8 & 9 Vict. c. 18-11-87

circ 15-11-87 R. 17-11-87

PWC No. 9188

R 14.11.87

[C. No. 8.]

GOVT. OF MADRAS. } 1887. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12 November 1887.

OFFICE NOTE No. 758

To W.

14/11/87

Under Section 29, Rule 6 of the Civil Travelling Allowance Code, Supg. Engineers may grant to a P. W. subordinate, who has a large amount of travelling at or near head quarters, a conveyance or horse allowance not exceeding Rs. 30/ per mensem, and to a lower subordinate Rs. 15/ per mensem, and I solicit orders of Government as to whether the mere countersignature by the Supg. Engineer of the journal of the subordinate, or of the travelling allowance bill of the division, can be considered as sufficient authority for this office to pass the same finally.

2. The Supg. Engineer 6th. Circle is of opinion that this is sufficient, but I am unable to accept his view for the following reasons.

KEEP-WITH Genl. No.

dated 188 .

1000—12-5-87.

R 21/12

3. In the first place his scrutiny of travelling allowance bills is supposed to be a personal one, and directed as such to matters of which he personally is the proper judge, namely the propriety of this or that journey or halts etc., and in this scrutiny he is not necessarily assisted by any establishment whose business it would be to know whether the allowance had been previously authorized; and the fact of his thus passing the allowance is quite as likely to be unintentional, as it is to be deliberate, and moreover if no definite application has been made it is improbable that when scrutinizing a journal or travelling allowance bill, the Supg. Engineer will have before him the information necessary to enable him to judge of the propriety of granting the allowance.

4. In the second place, there can be no guarantee that all Supg. Engineers will take the same view of the matter; and I cannot say which will take one view, and which

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated October, 13th.

Recd. *Encl.*

G.O., 13th Oct. 1887, No. 2710 W.

OCTOBER.

Sanctions

Concurring with the suggestion of the Examiner, Public Works Accounts, that in all cases of — the responsible officer should sign himself.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 30th September 1887, No. 590.

Please favor me with your opinion with reference to endorsement, No. 257, dated 7th September 1887, from the Executive Engineer, Dowlaishweram Workshops division (copy herewith), whether it would not be better that in all cases of sanctions the responsible officer should sign himself. The principle is the same as is involved in Civil Travelling Allowance Code 71 (4).

ENCLOSURE.

From the Superintending Engineer, I Circle, to the Executive Engineer, Government Workshops, dated Dowlaishweram, 23rd August 1887, No. 1383 G.D.

Reference.—His letter No. 185, dated 2nd August 1887.

Has the honor to approve of the rate of rent (at Rs. 15 per month) paid by Mr. Jopp for the bungalow referred to in the Workshops officer's letter No. 429, dated 30th March 1887.

No. 257.

Copy forwarded to the Examiner, Public Works Accounts, with reference to paragraph 10 of his audit note on the accounts for November 1886.

2nd September 1887.

(Signed) J. E. PAUL,
Executive Engineer.

ORDER—dated 13th October 1887, No. 2710 W., Public Works.

The Government agree with the Examiner, Public Works Accounts, whose note will be communicated to Superintending Engineers for information and guidance.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. J. Moses.
Spare Copies