

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 4th October 1887, No. 608.

I submit, for the orders of Government, notes of a recent inspection of the office of the Executive Engineer, Nellore division, by Mr. Rainier.

2. The state of the accounts of the division has been injuriously affected by the incorporation of the Sangam division; the payments and vouchers to be dealt with have increased three-fold; and the difficulty thus created has been enhanced by the absence of system previously prevailing in the Sangam division.

3. The practice with respect to payment of piece-workers and suppliers of materials (paragraph 3 of notes) is certainly opposed to Code paragraphs 1818, 1829 and 1830, but I would suggest that the arrangements be not disturbed pending settlement of the general question of method of payments now under consideration.

4. From paragraph 4 of the notes it appears that the rule as to inspection of sub-divisional offices is not observed. As such inspections are of importance, I think it would be better that I should bring any failure in this respect more promptly to the notice of Government by special report in each case.

5. With reference to paragraph 8 (b) of the notes, as Code paragraph 790 now stands, a reference to the Chief Engineer, Public Works Department, is certainly necessary in each case of a lower subordinate, or other servant in an analogous position, being entrusted with cash or stores; but it is a question whether some general rule on the subject might not be framed which would obviate such reference. Superintending Engineers might perhaps be asked to report and suggest as to this.

6. The misunderstanding with regard to the Code rules as to duplicate vouchers and certified copies of vouchers is not confined to the Nellore division (paragraph 8 (c) of notes). It seems to be very general. I shall therefore deal with the matter in a separate note.

7. An accountant should certainly initial all documents examined by him, and date his initials, but it is difficult to enforce the responsibility for the observance of rules as to many little matters of this sort in the absence of any manual for the guidance of accountants. Stray orders and occasional circulars are soon lost sight of, and inconvenient to refer to. It is not desirable to encumber the Code with all the little details of an accountant's duties, but as soon as the question as to the responsibility of the accountant (with reference to Code paragraph 378), the question of payments, and one or two other related questions are settled, I hope to be able to prepare a manual for the guidance of divisional accountants.

8. The above remarks also apply to the irregularities noticed in paragraph 9 of the notes, so far as the accountant is responsible for them. Unpunctuality in the

submission of ten-day reports, non-compliance with rules as to payments to contractors, &c., and the great increase of work consequent on the incorporation of the Sangam division, have also exerted an injurious influence. I think the rules as to ten-day reports require some revision, and this will be separately dealt with. In my opinion it is hopeless to expect that the contract accounts, or any other accounts, shall be properly kept, until the practice as to payments, &c., and all the details of procedure for accounting, are brought into correspondence, either by making the practice conformable to rule, or by modifying the rule to suit the practice; and I trust an attempt will soon be made in this direction.

9. Steps should be taken to clear the account of the work on the Kanigiri reservoir (paragraph 10 (e) of notes), and to come to a settlement with the contractor.

10. The discrepancies referred to in paragraph 10 (h) to (m) should be inquired into and adjusted, and their adjustment reported as soon as possible.

11. With reference to paragraph 11 (b), I would suggest that the Executive Engineer be directed to take steps at once to adopt the Code practice and to report that he has done so, and the same with regard to the cancelling of measurement sheets.

12. With reference to paragraph 11 (e), some temporary increase of the office establishment seems very necessary.

13. Attention is invited to the remarks in paragraphs 14, 15, 18, 19, 20, 21 and 22.

14. With reference to paragraph 24 it seems desirable to prescribe forms in which travelling allowance claims of lower subordinates, &c., shall be recorded and disposed of.

15. With reference to paragraph 25 of the notes, the Executive Engineer should, I think, be required to report that the necessary attestation and re-attestation have been made, and the missing service book supplied and posted.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Nellore Division, from 27th to 31st August 1887.

Mr. J. J. Whiteley, Executive Engineer, 4th grade, is in charge of the division, having taken over from Mr. A. A. G. Malet, Executive Engineer, 4th grade, on the 29th July 1887, previous to the latter officer's departure on privilege leave. The office was last inspected by an Accounts officer in October 1886 (see G.O., No. 2769 W., of 21st October 1886).

2. The division now comprises not only its area at the time of the last inspection, viz., 8,739 square miles, or 9 taluks, but the whole of what was then known as the Sangam project division, which was from the 1st March 1887 amalgamated with the Nellore division under Chief Engineer's Public Works Department Memorandum, No. 686 C., of 25th February 1887.

3. The effect of the amalgamation on the accounts work of the office is shown by the following:—

Months.	Number of vouchers paid in divisional and sub-divisional offices.		Works in progress throughout the division.	
	1886.	1887.	1886.	1887.
March	489	1,476	93	273
April	187	541	47	150

4. The sub-divisions are now as follows:—

- (1) *The Sangam Sub-division* under Sergeant Cope, Supervisor, 1st grade.
- (2) *The Kandukūr Sub-division* under Mr. E. Vigor, Supervisor, 2nd grade.
- (3) *The Gúdūr Sub-division* under Mr. T. D. Enright, Supervisor, 2nd grade.

Up to the 15th instant the Sangam Sub-divisional officer was Mr. Subrahmanya Aiyar, Assistant Engineer, 2nd grade, who had a drawing account. Now, however, all Sub-divisional officers are imprest-holders. The Sub-divisional officers pay piece-workers, but do not pay

contractors; bills paid to piece-workers are checked in the divisional office after payment. Bills for materials are invariably paid by Sub-divisional officers before and without orders from the Executive Engineer; this seems contrary to Code paragraphs 1818, 1829 and 1830.

5. The Sangam sub-divisional office has not been inspected by the Executive Engineer since the divisions were amalgamated on 1st March 1887. Under Code paragraph 317 the inspection of sub-divisional offices should be carried out at least twice a year. The Gúdūr sub-divisional office was last inspected by the Executive Engineer in January 1887; the Kandukūr sub-divisional office in February 1886.

6. The imprest-holders are as follow:—

Name.	Designation.	Amount.
Mr. T. D. Enright	Gúdūr Sub-divisional officer	RS. 50
Mr. E. Vigor	Kandukūr do.	600
Mr. A. Salisbury	Supervisor	200
Mr. J. A. Sydenham	Overseer	100
C. Singaravelu Mudali	Do.	50
A. V. Runga Row Naidu	Do.	100
K. Chandrasekhara Row	Delta Superintendent, Nellore	100
B. Peramraju Naidu	Pennér Anicut Superintendent	300
R. A. Moothusawmy Achary	Sangam do.	50
Sergeant E. Cope	Sangam Sub-divisional officer	1,000
Sergeant J. Cherry	Supervisor	400

All are recouped by the Executive Engineer.

7. The balance of the Executive Engineer's drawing account on the 1st August 1887 was proved correct; the Executive Engineer's cash book was checked for a month and found in order. The cash abstract book is regularly and accurately posted.

8. The imprest accounts recouped in June and July 1887 were audited, and the following notes are offered:—

(a) Mr. Enright's imprest sent up for recoupment on 24th June and 15th July was left unrecovered till 18th July 1887. Similarly Mr. A. V. Runga Row's imprest sent up on 23rd April, 19th May and 23rd June 1887 were left unadjusted till 30th June 1887.

(b) An imprest of Rs. 50 opened with the Sangam Anicut Superintendent on 18th July 1887 apparently requires, under Code paragraphs 790 and 791, the Chief Engineer's orders as regards the Superintendent's exact form and amount of security. It seems from the Code as at present written that the Executive Engineer cannot arrange such security without reference to Chief Engineer, Public Works Department, in every case.

(c) It is supposed to be necessary that, for every voucher sent up to the Examiner with the accounts, a certified copy (Code paragraph 1644) should be kept by the Executive Engineer, so as to enable the Executive Engineer or his accountant or any inspecting officer to trace back and check the back payments regarding any work. Code paragraph 1644 is sometimes regarded by Executive Engineers as meaning that such certified copy may be kept whenever the Executive Engineer considers it necessary.

(d) The accountant's check of the sub-divisional and other imprest accounts is not indicated by the usual initial and date of such audit. Any accountant taking pains to thoroughly audit these accounts and appreciating the importance of the duty would be very careful to show by signing and dating each operation that he had performed it and was responsible for the accuracy of the accounts so audited.

(e) Pay of Maistry Etherajooloo for 1887, Rs. 24, was charged to five different works; this is contrary to Code paragraph 935. Narasimulu Maistry is similarly charged to more than one work.

9. The works of the old Nellore division are principally carried out by piece-workers; there are no contractors except in what was the Sangam project division, which is now the Sangam sub-division of the Nellore division, where there are contractors, piece-workers and daily labor.

10. Regarding those works which were in progress in May, June and July, the entire accounting was checked, the work abstracts being as far as possible audited. The unvouched outlay for March and April was audited. Materials at site accounts for four months were also audited. The following notes are offered:—

(a) *Special repairs to the regulator at workshops.*—Labor employed from 21st to 31st May 1887 was not brought to account as a liability in that month, although the receipt of the ten-day report on the 6th June would seem to have admitted of it. June's work abstract is not yet prepared.

(b) *Repairs to Kanigiri head-shuices.*—Labor from 11th to 20th May 1887 was not shown in the accounts for May (part I of work abstract); in fact the work abstract for May is even now incomplete.

(c) *Extending the rear apron of Sangam anicut.*—Executive Engineer has not signed or initialled work abstracts for June or July 1887. Part IV not acknowledged by any one. Register of works not posted for July; ten-day reports received along with nominal rolls. Piece-work done, Rs. 50-3-1, and measured on 18th April brought into part I of work abstract, in month of payment, namely, June 1887. Muster rolls 11th to 20th May paid on 31st May and not yet brought into part I of work abstract for June 1887. In fact part I of work abstract for June contains only liabilities for May.

(d) *Extending apron below the drop at 3 miles, Kanigiri Main canal.*—Abdul Kareem Sahib's contract work, measured on 15th April 1887, was paid for on 18th June 1887, and was only then (June 1887) recorded on both sides of the contractors' ledger account and in part I of the work abstract. Under Code paragraph 1367 the work measured should have been reported in April and would have then been credited to the contractor and charged as a liability in part I of April's work abstract (please also see Code paragraph 1864). Part I of work abstract for June contains only one item of June's liabilities, the remaining ten items appertaining to May 1887.

(e) *Kanigiri reservoir, earthwork and revetment, estimate Rs. 2,17,562.*—The register of works shows no entry since April 1887; work measured in March 1886 was credited to the contractor in a contract certificate, dated July 1886. There was in that month due to him Rs. 1,094-4-1. The work was finally measured up in February 1887, but the further work then measured has not been credited to the contractor in his ledger account though a final contract certificate was in February 1887 prepared. This paper is, however, so much altered in pencil and so confusing that a revised version is necessary; moreover, the February 1887 final certificate has not been passed by the Executive Engineer. The last payment made to the contractor was in April 1886, which, however, did not include the work measured in March 1886, but included work measured up to February 1886. It is understood that the delay has arisen chiefly through the contractor's unwillingness to take payment pending full and final settlement. Meanwhile, as he disputes the measurements, it is a pity that his ledger account has not been better and more punctually posted and that his signature to its accuracy has not been occasionally obtained. As it is, the exact state of the contractor's account should be reported to the Superintending Engineer, whose permission should be obtained to close the account, crediting the contractor's balance to deposits pending his willingness to receive it (Code paragraph 1828). The measurement book could not be produced though the work is finished.

(f) *Aqueduct below Stonehousepet bridge.*—The piece-work bill of Lakshmiah for Rs. 16-14-0 in June 1887 not supported by a measurement sheet, and the station book was not available. The piece-work bill of Veerasawmy in the same month for Rs. 18-14-5 was not supported by measurement sheet, but was compared with the station book.

(g) *Southern channel special repairs.*—Ten-day report, 1st to 10th June 1887, was received in the Executive Engineer's office on the 11th July 1887. Ten-day reports, 11th to 20th June 1887, were found to be incorrectly prepared, parts II and III omitting the materials received from contractors and others and issued to works.

(h) *Special repairs to Mulunudi.*—The value of materials at site acknowledged by the Supervisor as on 11th August 1887 is Rs. 29-6-0, whereas that at debit of the work is Rs. 34-9-6. This difference will be inquired into.

(i) *Chillakur tank improvements.*—The ten-day reports for 1st to 10th May 1887 were taken to account in July 1887; that for 21st to 31st March 1887 in July also. The materials at site balance as per register of works is Rs. 68-11-5, whereas the Supervisor acknowledges only Rs. 54-15-5; this will be inquired into.

(j) *Nellore tank supply channel.*—The work abstract shows materials at site valued at Rs. 120-7-9, whereas the Supervisor acknowledges value Rs. 100-5-9; this also requires inquiry.

(k) *Sarsapalli tank surplus weir.*—The register of works shows value of materials at site Rs. 1,046-13-10, whereas the Supervisor acknowledges only Rs. 988-9-9; this will be taken up and inquired into.

(l) *Veeranukanapur tank repairs.*—There was an erroneous charge to this estimate (long ago closed and report rendered) of Rs. 280-4-0, which requires adjustment.

(m) *Closing breach of Pennér right bank at 13th mile.*—The difference between the materials at site balance acknowledged by the Delta Superintendent Rs. 710-2-4 and that shown in the work abstract Rs. 3,077-7-7 was analysed and accounted for.

11. *General remarks.*—(a) The works in the Kandukúr sub-division have not been inspected by the Executive Engineer, it is said, since February 1886; those in the Sangam sub-division since it became a sub-division of the Nellore division on the 1st March 1887.

(b) With reference to paragraphs 4 and 17 of the last report and paragraph 4 (a) of the previous report on this office, there has not yet been a departure from the "station book" system. Payments by Sub-divisional officers entered in their imprest accounts for work done are now, however, sometimes supported by measurement sheets, but whenever materials are supplied there

is no measurement sheet in support of the bill. Measurement sheets whenever submitted are copied by the paying officer into the station book of the work concerned, which station book regarding every work is said to be sent up to the Executive Engineer at the end of every month, and is supposed to be there compared with the measurement sheets by the accountant, the same measurement sheets having been previously checked with the bills when the imprest account was being checked; this is far more labor than there is occasion for. Measurement books regarding work paid for by Sub-divisional officers are not sent to the Executive Engineer's office till the work in question is completed, and when received in the Executive Engineer's office are not compared with the back measurement sheets or station books. Regarding bills for payment in the Executive Engineer's office a station book usually accompanies them, which is checked as regards the bill and then returned to the work. The present rules and practice regarding the submission of measurement sheets are understood to be under reconsideration by Government. The requirements regarding cancelling of measurements after use are understood in this division but are not observed.

(c) The work abstracts of minor works are much in arrears, those for May not being complete. Paragraph 14 of the last report on Sangam division (*vide* paragraph 2 of G.O., No. 2819 W., of 25th October 1886) has not yet been sufficiently attended to, the work abstracts of all works showing in part I liabilities which really appertain to previous months. The exact date of arrival of accounts documents in the Executive Engineer's office could not be ascertained, but ten-day reports are only recently coming to the Executive Engineer at all punctually, *i.e.*, as soon as possible after the close of the period to which they refer, and hitherto have continued to come up from works in the Sangam sub-division in the same dilatory way as was reported in paragraph 13 of the last report on the Sangam division office.

(d) Contractors' ledger accounts are kept very roughly. The dates of payments to contractors are not shown. Work done by contractors is not credited to their accounts till long after receipt of certificate.

(e) Notwithstanding the strenuous efforts of the present Executive Engineer and of his office, so long as the current accounting so far exceeds as it does now what the office staff can possibly do, heavy arrears will of course accumulate. The accountant, judging from his past reputation, is not likely to spare himself, but 185 work abstracts are in arrears, and of the two men who now assist the accountant one is comparatively new to the work. The Executive Engineer has applied for additional office staff including two more assistants to the accountant, and it is hoped that, for the present at all events, they will be allowed. It has been shown in paragraph 3 what increased accounts work the amalgamation of the two divisions has brought. The office before the amalgamation was not more than sufficiently manned for such work, consequently the pressure subsequent to the amalgamation has been overmuch and will no doubt receive early relief.

12. The stock in the division at the end of July 1887 comprised—

	Value.
	RS.
Small stone	166
Building materials	5,535
Timber	1,621
Metals	1,217
Fuel	114
Painters' stores	192
Miscellaneous	850
Total	9,695

Reserve limit sanctioned Rs. 16,500, G.O., No. 1732 W., dated 29th June 1887.

13. The sanctioned reserve limit does not apply to the following balances, namely:—

	RS.	
Workshop manufacture	1,276	No sanctioned estimate required.
Manufacture of bricks at Kanigiri Sub-division	2,235	Estimate sanctioned by the Superintending Engineer.
* Lime manufacture at Kothapalli	2,949	Do. do. do.
Lime manufacture at Nellore	148	Manufacture stopped, consists of materials at site only, no sanction.
* Laterite manufacture	371	No sanctioned estimate.
* Granite stone manufacture	17	Do. do.
* Stonemanufacture at Modegunta tank	68	Do. do.
Land kilns	3,506	Do. do.

14. The stock accounts were checked for two months.

* In the Sangam Sub-division.

(a) The issues of timber (teak) for workshop jobs are not charged off till the jobs are finished, when one-fifth is added for wastage. The timber is in the Workshop Superintendent's custody both before and after issue to jobs. The sufficiency or otherwise of 20 per cent. for wastage could not be checked owing to the absence of any record of measurements of the timber in stock, though it was said such measurements had been made by the former Executive Engineer last March. It is thought important that the measurement of the timber (by a gazetted officer if possible) should take place more frequently than once a year and should be clearly recorded, any difference between book and actual balance being adjusted.

(b) In Form M. 9 the column "head in stock abstract book" should be more invariably filled in.

(c) The monthly statement of receipts, issues and balance of stock (Form M. 12) is not maintained for the Nellore sub-division.

(d) The balance at debit of manufacture in the case of *stone manufacture at Pennér anicut* at the close of 1886-87 was Rs. 22, which, being materials at site, should have been regarded in the current year's estimate, but was not.

(e) The pay of Maistry Kristniah employed on the brick manufacture at Kanigiri sub-division earned in May was not disbursed till July, when the liability was first recorded.

15. The works comprised in the balance of *Land kilns* were carefully picked out and their accounts analysed and audited for four months.

(a) The *Land kilns* account of the *stone manufacture at Pennér anicut* consists of only one work, which up to date has cost Rs. 1,991-14-8 and has suffered no reduction under Code paragraph 1789. The work abstract for June has not yet been examined by the Executive Engineer, nor the register of works for that month posted.

(b) The *brick manufacture at Pennér anicut* has a *Land kilns* account, the total expenditure of which is Rs. 1,315-15-6. There are five component works and a sub-head "General charges" to which sub-head has been debited the wages of watchers aggregating to Rs. 64-7-4, which should have been charged direct to the manufacture. There was an error in addition in the register of works. The total amount credited to this *Land kilns* account by debit to manufacture (Code paragraph 1789) is Rs. 76-8-10, which was done in February 1886; the manufacture operations stopped in February 1886 and are not likely to be resumed yet awhile.

(c) There has been a "General charges" account in the "*Land kilns*" account of *lime manufacture at Nellore* too, in which has been charged the pay of a gumastah, which should have fallen directly upon the manufacturing account and not on any *Land kilns* account, it being a current charge.

16. The jobs in progress in the workshops on the 1st August 1887 were 24 in number, the expenditure in July 1887 on jobs having been Rs. 1,310. There were on the 1st August 1887 no outstandings with private parties though prepayment for such jobs is not insisted on as required by Code paragraph 1813. The accounts are properly kept according to Code rules 1793 *et seq.* and except that the pay of an engine-driver was omitted from the time sheet for July—it having been through bad arithmetic omitted from the total of the muster roll for that month—the accounts for June and July were found correct. The accountant does not, as he undoubtedly should, check these accounts monthly, his excuse being that he has no time.

17. Separate returns are compiled of Provincial and Irrigation tools, the former return showing famine tools separately from Public Works Department tools. The return for the half-year ending 30th September 1887 is posted up to date; the tools and plant accounts were checked and found in order.

18. In the *deposits* there is an item of Rs. 46-2-4 since June 1886, being security from a contractor for work done in the Sangam Project sub-division. This sum is under attachment by the Court, and, under paragraph 2 of Examiner's endorsement printed with G.O., No. 1318 W., of 14th May 1887, should apparently be paid into Court.

19. There is not—but should be—a register of security deposits lodged in the Post Office Savings Bank (Code paragraph 1896). The Post Office Savings Bank pass books of six individuals could not be produced for examination; it was said that these books are with the Superintending Engineer, but they should be kept in the Executive Engineer's office.

20. There is an item of Rs. 258-10-9 at credit of stock purchases and sales since February 1887, certain stores supplied then having been under dispute as to price, which dispute is now about to be settled.

21. The budget registers were examined. No register of liabilities has yet been opened. The state of the grant under general establishment is not entered in the budget register.

22. The register of buildings does not include the Sub-Registrar's office at Gádúr, handed over to the Registration Department on 29th April 1887.

23. The account of service labels is complete, and the transactions checked for one month were found correct, except that the accountant should examine and attest with his initials the accuracy of this account whenever a fresh supply of labels is indented for.

24. Paid travelling allowance claims of lower subordinates, office and petty establishments from March to July 1887 inclusive, were audited and found generally in order, subject to the following remarks:—

(a) In the memorandum of claims of A. Gopaliah, clerk, IV class, 3rd grade, for March 1887, there is no claim for daily allowance, though in the travelling allowance bill for March 1887, sent to the Examiner, daily allowance for the above individual is claimed for the 11th March. Again, daily allowance, which is claimed on the memorandum as for 17th March 1887, has been omitted from the divisional travelling allowance bill.

(b) The journal memorandum of P. Narayanaswamy, Sub-Overseer, for July 1887, was not available for audit.

(c) The claims generally are on slips of paper, one or more individuals' claims for a month being on one slip. Dates and distances are generally given, but not hours. Some claims are in Telugu, and some are not signed by the officer concerned.

25. Service books of all non-gazetted officers holding substantive appointments on the permanent establishment were examined.

(a) The entries on the first page of the service books of R. A. Muthusawmy Achary and of T. Venkatramiah have never been attested by any one.

(b) The following service books require re-attestation:—

Kasukhela Chandramowleiswara Row, Clerk.	Chingeeshah, Messenger.
Addepalli Gopaliah, Clerk.	R. Venkatasawmy, Lascar.
S. Bheema Row, Clerk.	Sourinayagum, Lascar.
P. Setu Row, Clerk.	Francis, Lascar.
K. Narasinga Row, Clerk.	Lazar, Lascar.
P. Manicum Moodelly, Clerk.	Sheik Madar Sahib, Conservancy Lascar.
S. Rungiah, Messenger.	

(c) In the service book of V. S. Sundaram Iyer, Delta Superintendent, the date on the first page is in pencil as 15th February 1886. The above officer joined this division on 1st July 1887 from the Gudiváda division, where the pencil entry was made.

(d) A. Sreenivasa Row was appointed permanent storekeeper on the 5th October 1886, but no service book has yet been opened. This will now be attended to.

26. The accountant is not sufficiently assisted at present, but this does not account for his inadequate audit of cash accounts.

NELLORE,
1st September 1887.

(Signed) H. RAINIER,
Inspecting Officer.

ORDER—dated 8th November 1887, No. 2984 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Nellore division.

2. The suggestions in paragraphs 3 and 4 of the Examiner's note are approved.

3. Superintending Engineers will submit their views on the question raised in paragraph 5.

4. The subject of paragraph 6 will be dealt with separately.

5. The Examiner's proposals with respect to the points referred to in paragraphs 7, 8 and 14 will be awaited.

6. The particular attention of the Executive Engineer should be drawn to the matters mentioned in paragraphs 9, 10, 11, 13 and 15 of the Examiner's note, and in the clauses of the inspection notes therein quoted.

7. The Superintending Engineer will report separately on the subject of paragraph 12.

(True Extract.)

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

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

Exd. J. Moses.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated November, 8th.

Recd.

Encl.

G.O., 8th Nov. 1887, No. 2984 W.

NOVEMBER.

Inspection

Orders on the notes of — of the Nellore
Division office, submitted by the Examiner,
Public Works Accounts.

[C. No. 8.]

GOVT.
OF MADRAS. }

1888.

{ P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 29 May 1888

OFFICE NOTE No. 1559

4
Enc: 3

To

W.

With reference to para 14 of
my office note No. 608 of 4th. October
1887 and para 5 of G.O. No. 2984 W.
of 8th. November 1887, I beg to forward
herewith for the approval of Govern-
ment a proposed form No. M. 152 A. in
which claims for travelling allow-
ance should be preferred by members
of the lower subordinate, petty and
office establishments and those
holding analagous positions on the
works establishment, together with
draft standing orders to the Code
introducing the form and explaining
its use, etc.

2. It was found very difficult
to introduce the necessary modifica-
tions, in such a way as to make the
whole clear and connected, otherwise
than by re-writing all the paras
concerned, and as the number of

KEEP-WITH

Genl. No.

dated

188 .

1,000-7-2-88.

standing orders to paras 529 to 532 is already rather confusing, it was thought better in every way to recast present paras 530 & 531 and in this shape the standing orders are herewith submitted for the approval of Government.

3. Opportunity has been taken, in this connection, to revise the notes on the journal form No. M 152, which are at present very meagre and do not, as they should, embrace all necessary Code rules bearing on the form and its use.

4. With reference to notes 2 and 3 on the present form corresponding with 7 and 8 in the revised notes herewith submitted, I would point out that there is no Code authority at all for note No. 2 (revised No. 7) and no satisfactory authority for note No. 3 (revised No. 8), and I would suggest, that if Government desire the retention of these notes, the rules in question be inserted in the Code and the draft standing orders modified accordingly. Legislation by means of notes on the forms seems very objectionable; and such notes, not based on or being

reproductions of Code rules, should, it is thought, be confined to explanations of details of procedure connected with the preparation of the return or statement in question.

C.

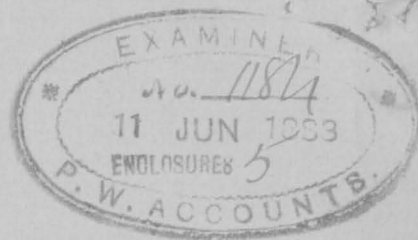
29/5.

no 2984 w of 8-11-87

PTC No 5054

Enl

6678/88



No 269 D of 5 June 1888

To

E. J.

For favor of
remarks.

2. Special attention is
invited to para 4 of the Examiner's
note -

W. W.
1.6.88

Cotnamman

No 290 D.

To C.

J. W. W.
11/6/88

8th June 1888

Ry 30.5.88

E. 5

Please see the
accompanying note by the
Chief Engineer for Irrigation
dated 6. VI. 88, and consider
whether the forms cannot
be simplified in the
manner suggested.

J. W. W.
7/6/88

W

notes

Note

Referring to W's endorsement
No 2698 of 5 June
in Examiner's No 1557
dated 29 June

I consider that there is
no necessity for Notes
7 & 8 in the revised notes
in Form M 152, there
is the Examiner's statement
no authority for them
and as this is the case
they may be I consider
omitted.

No 7 is certainly not
necessary

The other notes may
I consider remain the
Examiner's form with authority
for them.

With regard to the
proposed form M 152 A
it is too elaborate
and it will add greatly
to the work of the Officer
if one of them forms
is to be filled in the
very same subcommittee
that is to be used for the

when allusions are
to be drawn

Why the clergy can't
be drawn under each
branch, shd be entered
I supposed I don't know
or why the object of
giving shd be recorded
I suppose under the
elaborate notes under
which there runs down
this allusion that
columns 9 to 14 are
missing but I cannot
be sure of reading them
columns 12 to 13 are
missing then days 2
written and total them
up +

From M. E. Peters remarks
I found M. E. Peters
says I think a few
lines will suffice for
each clerk or person
I think it will be found
that 1/2 a page will
not suffice as a rule

I see no necessity
for extra notes 5 in
all I suppose it
is intended to each

x In a note on the
last night the speaker
the different clergy &
minister notes of each
club.

As can be seen from his
own claims

M. E. P.

6/6/87

x



P.N.C. No 5530

6678/88

P.N. No 7

6678/88

A. 1835-97.7.88
Encl: 5

To W.

With regard to form M 152, I think note 7 (as revised) should be omitted, and Code para 538 might be substituted for note 8 (as revised).

2. With regard to form M 152 A, I do not see how it can be simplified. The particulars that must be recorded are determined by the rules of the Civil Travelling Allowance Code. Of columns 9 to 14, column 9 is the only one that could be modified as suggested by the Chief Engineer for Irrigation. Mileage allowances are subject to daily money limits, therefore it is not enough to total up daily mileages. To deal with column 9 differently from the other, would complicate matters rather than simplify them.

3. The question of the size of forms is always considered when the working form is under preparation. The present form is for the Code book.

4. As regards note 5, it is not supposed that each lascar will draw up his own claim; but it is considered

P. W. C. No 6678

only fair that it should be as
intelligible as possible to him.

However, it is not a point that

greatly concerns me, and if, you

agree with the Chief Engineer for

Irrigation, I have no objection to

having forms in English only. It will

save me trouble.

(8)

En: 7

7/7 c.

7/7

Recd 9th July/88

H. W.

B. 10 2207 W. 2/19 July

1555

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The standing orders and
forms are approved with the
modification suggested by the
Examiner in his office note 1835
d/7th July 1888.

Note 7 on (revised) form 152
will accordingly be omitted,
and Code para 538, substituted
for note 8 (as revised).

Form 152 A may stand
as proposed. It should be in English
only. Note 5, may therefore be
omitted.

The Examiner Mr. G. J. M.
with Enclosures 2 14/7/88

65. VII
16. VII. 88
17. VI. 88

7/7