

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் 15/1/84
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 15/1/84

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

மொத்தப்பதி குறை

அரசாணை எண். 181(W) அச்சகம்
 மு. கோப்புத் தாள் எண். 181(W) பலவகை

நாள் : 21-1-1890 198.

⑦
மடிக்கவோ கண்டபடி கையாளவோ கூடாது

Bany

Letter from J. C. Larmine Esquire,
Executive Engineer, Buckingham
Canal Division, to the Supt. Engineer
II Circle, dated Madras
Basin 21st November 1889 12/1472.

Now that so much is being done
connected with the reduction of
account and clerical work, between
the offices of the Examiners and
Executive Engineers, it seems a
fitting time to draw attention to
what I may say is quite a recent
innovation on the part of the
Examiners, i.e. the recording in
Divisional Offices of Journals show-
ing journeys made, distances
travelled &c. &c. by writers,
Lascars and messengers, members
of the petty Establishment.

2. There is not a single practical
man in the Department, who will
not, I have no doubt, agree with
me in thinking that the prepara-
tion of these documents is so
much waste of paper and time.
Time - for as a matter of fact the
forms must be filled in by some
of the clerks in the Divisional
Sub-Divisional or Subordinate Offices
for

for, the lascars are almost illiterate men and only a few of them can write their names.

3. In the cases of the members of the Subordinate Establishment who draw fixed horse allowance, the amount has been settled with reference to the general circumstances of each case, without any reference to particular journeys the subordinate may make, consequently no useful ends can be attained by keeping a record of day, the movements of such subordinate round a cantonment, or up and down a section of a canal.

In the case of Writers and lascars, who almost invariably accompany the Officer or subordinate to whom they are attached, their claims to daily or other allowance are practically governed by the journeys made by their immediate superior, who submits a journal giving exact details of all journeys made by him, and the claims on behalf of the Petty Establishment are made on a slip of paper - simply so many days - the dates even are specified, surely this is quite a sufficient amount of formality.

18/2

for claims so very insignificant, which are examined and certified to, in the first instance by the sub-Divisional Officer, then by the Executive Engineer and finally by the Superintending Engineer. The passing of such trifling claims by Officers entrusted with the expenditure of Lakhs, would, one might suppose, be sufficient, but no; the offices must be encumbered with additional files of paper recording the exact journeys made by each man, in order that an Examiner may, during the periodical examinations, test audit one or two cases, i.e. compare the few annas claimed and drawn for any particular man with his claim as recorded in a journal form.

5. Surely this is carrying audit a little too far, no good practical end is attained and much time and paper are wasted.

6. In this connection, please see para 8 of my No 390 of 30-5-89 in reply to notes by the Examiner, on his inspection of this Office in December 1888.

No 293/8C

Copy forwarded to
the Chief Engineer, P. W. Department,
for favor of orders. The undersigned
concur in the opinion expressed
by the Executive Engineer, and
requests orders for the cancel-
-ment of Form No. M. 152-A.

Suptg Engr's Office,
2nd Circle,
5th December 1889

W. Annam
Superintending Engineer,
2nd Circle.
2-12-89

187/3

P.M.C. No. 11738
253/90

14 DEC 1899
1899

From

The Suptg Engineer
The Circle

No. 5831.C of 12 Decr/89

To
C

For favour of
remarks.

To

The Chief Engineer
P.W. Department
Madras

11.12.89

S.W.

Dated 5th December 1899
No. 2930re

Journal showing
journeys made by office
& P.W. Dept. Journal
with his concurrence
Copy of letter from the
Engineer District Canal
Division pointing out
the same as any preparation
- turn of

To

[C. No. 8.]

181
4

GOVT.
OF MADRAS.

1890
188

P. W.
DEPT

EXAMINER, P. W. ACCOUNTS.

Madras, 9 January 1890.

OFFICE NOTE No. 84.

To

W.

Your Office Note No. 5831 C, dated
12th December 1889.

It is not very clear what it
is that the Executive Engineer and
the Superintending Engineer object to,
i.e. whether they object to test
audit in toto or simply to form
No. 152 A. as a means of
recording the basis of travelling
allowance claims, so as to make
test audit possible, but, as test audit
of the charges in question is prescribed,
I shall not offer any remarks
regarding the expediency of dis-
continuing it, until expressly asked
to do so.

KEEP-WITH

Genl. No.

dated

188

2,000-9-10-88.

2. If you will refer to my Office Note No 1835 dated 7th July 1888 and connected Office Notes, you will find that there ~~was~~ some discussion over form No. 152 A at the time when it was introduced, and that, though thought at first to be unnecessarily complicated, it was in the end approved as providing for nothing more than is necessary, having regard to the complicated character of the rules with reference to which such charges have to be paid and audited.

3. I cannot myself see any way of simplifying the form, with due regard to the requirements of audit, but if any body can suggest a simpler form, I shall be very glad to report upon it. I must however protest against the admission of slips of paper, if this means, as no doubt it does, slips of blank paper. because it

* Vide B.P. 2209 of 19-7

181/ has been abundantly proved by the experience of numerous inspections that these slips never do contain all the necessary particulars.

4. With reference to para 3 of the Executive Engineer's letter, I may point out that a journal is a document intended to enable a superior administrative officer to see how an officer's time is occupied; it is a "journal of occupation and duties", and not simply and solely a basis for travelling allowance claims.

5. With reference to the first part of para 4, I may observe that, as a matter of fact, the journeys of writers and lascars, especially ^{the latter} ~~the former~~, very seldom correspond with those of the officers accompanied by them, sufficiently closely to admit of testing the claims of one by the recorded movements of the other. A lascar will often go into, or return from, camp a day or more before or after the officer to whom he

he is attached, and he often goes or returns by a totally different route or conveyance.

6. As bearing upon the value of test audit, I may point out that on a recent occasion (vide my Office Note No. 1766 of 10th December 1889) the inspecting officer discovered overcharges of Rs 51-12-0 in total (audited) claims of Rs 334-3-1, and this in a case in which form No. 16 152 A had been used. Now there can be no doubt that when the claims are recorded in this form, it is much easier than it otherwise would be for the Executive Engineer himself to check the claims before payment, and therefore it is a reasonable presumption that the overpayments would have been still greater, if the claims had not been properly recorded.

7. In conclusion, I would

3640wa/21-12-89 pag up with C.M. 191
in current section 1322 of 1/1/90

C. No. 2524
dtd 10/1/90

observe that, from the recently submitted inspection report of the Buckingham Canal Division, (vide my Office Note No. 73 dated 9th January 1890), it would seem that the Executive Engineer has never yet used the form to which he objects, and that, from other inspection reports, it would seem that the disregard of the order of Government on the subject have been very general, and I venture to suggest that, if Government determine to continue the form, it should be understood that it really is to be used, and that failure to record the basis of claims in the prescribed form will lead to the disallowance of the charges. It seems a farce that the practical refusal or withholding of the means of audit should have no inconsistent inconvenient consequences whatever.

1/1
B.

BT 9/1

No. 3332W of 17-10-88
 " 912W - 25-3-87
 " 2209W - 19-7-88
 " 2984W - 8-11-87
 132C - 10-1-90
 3644W - 21-12-89
 3009W - 24-10-83

10
 PWC N: 263 ✓

R/10.1.90

No. 181 W of 27.6.1890

2.
 Re Supp. Engr. II Circle
 " Engr. P. W. S. S. ✓ D. M. ✓

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Supp. Engr. II Circle. Memo. No. 298 B of 5. Dec. 1899.
 Office note from the Engr. P. W. S. S. No. 20 of 9. January 1900.

Journal No. 152A
 was introduced to submit
 of the paper carrying out
 of the best and is presented
 by the Govt. of India,
 and must be maintained,
 11/11/1899 & used.

Memo
 14.1.90
 P. W. S. S. 14.1.90

C.

3332 wdy 19-10-88

912 wdy 25-3-89

290 wdy 8-6-88

269 wdy 5-6-88

2209 wdy 19-7-88

2984 wdy 8-11-87

181 wdy 15-11-88