(1) பக்கங்களின் எண்ணிக்கை 12

(2) புதுக்கித் திருப்பிய நாள் -7-91

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(12)

P.W.D துறை

அரசாணை எண். — அச்சகம்
மு. கோப்புத் தாள் எண். 2741 பலவகை

நாள் : 03 — 10 — 1892 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper :—

G.O., dated 28th July 1891, No. 653, Financial—Para. 4, *Abstract.*—Stating that the draft set of stationery rules, which have been referred to certain officers for remarks, will shortly issue.

READ—also the following papers :—

From the Officiating Examiner of Public Works Accounts, Madras, dated 18th August 1891, No. 4819.

From the Officiating Accountant-General, Fort St. George, dated 16th September 1891, No. 2656.

From the Acting Superintendent of Stationery, Madras, dated 12th November 1891, No. 1674.

From the Examiner of Public Works Accounts, Madras, dated 28th April 1892, No. 608-S.P.

From the Examiner of Public Works Accounts, Madras, dated 28th April 1892, No. 609-S.P.

From the Accountant-General, Madras, dated 29th April 1892, No. 1284.

From the Superintendent of Stationery, Madras, dated 20th May 1892, No. 753.

From the " " " " 22nd June " " 995.

ORDER—dated 5th September 1892, No. 912, Financial.

The papers read above relate to Stationery rules for this Presidency. A draft having been referred to the Accountant-General and the Examiner, Public Works Accounts, for remarks, the Government has considered the suggestions and alterations proposed by them, and such modifications as are accepted by the Superintendent of Stationery have been adopted. The points where there are differences of opinion are dealt with in the appendix to this order, in which the remarks of the officers above named and the decision of Government are entered in parallel columns.

2. The rules will now be communicated to the departments of the Secretariat and all heads of departments for guidance.

3. It will be the duty of the Superintendent of Stationery to watch the working of the rules and to bring to notice any alterations which may in course of time be found necessary.

4. The Government is endebted to the officers named in the first paragraph of this order for their careful examination and criticism of the rules.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Superintendent of Stationery,
" the Accountant-General,
" the Examiner, Public Works Accounts,
" the Departments of the Secretariat,
" all Heads of Departments,
" the Librarian,
} with Rules.

ENDORSEMENT—dated 5th September 1892, No. 913, Financial.

Copy to the Government of India, Department of Finance and Commerce, with copy of rules in continuation of No. 653-A, dated 28th July 1891.

J. F. PRICE,
Chief Secretary.

Exd. A. Raitt.

APPENDIX.

Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
(i) *Rule* 3.—It is presumed this rule does not apply to articles of country stationery—*vide* Madras P.W.D. Code, para. 842 (Standing Order No. 1396).—*Exr.*	I do not agree for reasons given in paras. 9 and 10 of my letter to Government embodied in its Proceedings, dated 28th July 1891, No. 653, Financial (also *vide* para. 25 of G.O., dated 4th December 1890, No. 908, Financial).	The rule applies to articles of country stationery.
(ii) *Rule* 12 states that the annual report to Government on the consumption of stationery is based on the figures of expenditure of each department. As more probably it is based on the Superintendent's issues to each department, the latter part of this rule should be omitted and the following advantageously substituted:—"These figures, as also the expenditure up to date in the current year, should be entered from the stock books prescribed further on, in which the balances on hand should also be deduced and verified with the stock."—*Accl.-Genl.*	This rule refers to the consumption of the articles by officers and not to the stock with them or to the issues of the Superintendent as observed by the Accountant-General. It requires no modification.	The rule requires no modification.
(iii) *Rule* 13 states that each indent should be valued in order that its total might be compared with that of the previous year. This will not be worth the time and trouble required, while explanation of variations in the quantities which are required to be given in the remark column will answer all practical purposes.—*Acct.-Genl.*	The Government, in its Order, dated 23rd November 1888, No. 875, Financial, requires the issue of articles to different departments for different years to be shown separately in a statement in the annual report. For this purpose the pricing of each indent is necessary. In submitting the annual reports of the years 1888–89 and 1889–90 there was considerable delay due to this extra work being thrown on this office, whereas the work of pricing, if done by each office separately, would only occupy an hour or two. The more important reason for the insertion of the rule is to enable the officer to check any extravagance on his own part by comparing the value of the indent he may at any time submit with that of past indents. It is the ignorance of the cost of the articles indented for which is frequently the cause of extravagant demands.	The pricing of indents is essential as a check on extravagance.
(iv) *Rule* 15.—The object of this rule also is not understood and it might be safely omitted if the remark made further on, based upon G.O., dated 14th December 1890, No. 908, Financial, para. 17, is approved of.—*Acct.-Genl.*	The rules herein framed are more or less based upon the orders of Government on different occasions, with a view to bring them all into one paper, so as to enable the indenting officers to prepare their indents without having to refer to scattered orders. I therefore do not agree	The pamphlet should be as complete as possible and the Accountant-General's suggestion in regard to the incorporation of the instructions in G.O., dated 4th Dec. 1890, No. 908, has been

Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
Printing Foolscap, thin.—This paper is not needed by me, as it is not at all suitable for printing any of the departmental forms issued by this office. The only descriptions of paper that have been found suitable for forms issued by this office are "Printing Badami double foolscap, 28 lb."; "Printing double foolscap, 28 lb."; and "Writing foolscap, 10 lb." For this office the proportions should be— Writing cream wove foolscap, 14 lb. .. ¼ Printing foolscap, thick .. .. ⅛ Writing foolscap, 10 lb. .. .. ⅛ —*Ext.*	with the Accountant-General in thinking that such of the instructions as are contained in G.O., dated 4th December 1890, No. 908, Financial, should be omitted here. The Public Works Examiner objects to the proportion laid down in this rule under a misapprehension and confines himself exclusively to the requirements of his own office. Printing foolscap, thin, is now introduced under the head of Writing paper for drafting and other correspondence purposes and does not refer to that required for printing forms, which, as usual, will be supplied according to the average consumption. It cannot be said that the Examiner does not require any paper for drafting, &c., purposes, for which the printing foolscap, thin, is well adapted, and the rule, as it is, will keep uniformity of system in all public offices.	carried out. There is however apparently no reason for omitting this rule. The Examiner of Public Works Accounts has misapprehended it.
(v) *Rule* 30 states that articles issued for stated periods would not be re-issued before the lapse of stock periods. It is therefore better to provide the 6th column of the present indent form "Date of last supply" in the new form also.—*Acct.-Genl.*	The date of the last supply of articles periodically issued is required to be shown in column 6 of the new indent form. A separate column suggested by the Accountant-General is therefore unnecessary.	The entry in a separate column as suggested by the Accountant-General will be more convenient and his suggestion has been adopted.
(vi) *Rule* 26.—In some cases it is found necessary to include clerks doing account duties as "Accountants." For instance, in this office there is a class of clerks called "Voucher clerks," who practically do a portion of the work that used formerly to be done by accountants. Their chief duty is to check vouchers, and they cannot do this without the use of blue and red pencils. These clerks should therefore be included as "Accountants" or shown separately as "Voucher (or Account) clerks" and blue and red pencils allowed for them. I have made the necessary alteration in Appendix E of the proof.—*Ext.*	I see no reason to alter the rule without any exception to this rule. If the Examiner thinks that the duties of the "Voucher clerks" are purely those of accountants, he may designate them as "Accountants" and get the higher proportion of articles. If any exception should be made to this rule, it will be impossible for this office to distinguish clerks from real accountants. In almost all offices there are clerks who have also to do a part of accountant's work, and it is not desirable that on this ground they should be supplied with stationery required for accountants. In the Bengal Presidency even the accountants do not use red and blue pencils.	An addition to meet the Examiner's objection in regard to "voucher clerks" has been made to the rules.
(vii) *Rule* 28 states that supplementary indents will have to go up to Government. It will suffice to hand them up to Government in the administration report of the Superintendent.—*Acct.-Genl.*	This is the present practice and it affords no check, inasmuch as it is a mere report upon a past transaction. I would therefore add the following to the rule:—"The Superintendent may comply with any supplementary indent, provided	The Government entirely agrees with the Superintendent and the rule has been amended as proposed by him.

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Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
	he is satisfied with the explanation of the indenting officer. In cases where he does not consider such explanation satisfactory, the indent can only be complied with on the officer's obtaining the order of Government for his doing so."	
(viii) *Rule* 35.—Add at end the words "the fact of such credit being reported to the Superintendent" as in Calcutta.—*Acct.-Genl.*	The object of the addition to this rule suggested by the Accountant-General is evidently to see that the packing materials are properly disposed of. Heads of offices may be expected to do this themselves. The proceeds being treated as part of the officer's receipts, they need not be accounted for to this office (*vide* G.O., dated 19th May 1885, No. 874, Financial). It will only add to correspondence without any real advantage accruing therefrom.	The objection of the Superintendent to the addition proposed by the Accountant-General is valid.
(ix) *Rule* 38.—It will be a distinct advantage if the form of stock book for *forms*, printed on page 57, be also used as the stock book for *stationery* instead of having a different form for the latter. The form on page 55 admits of balances being struck only once a week, whereas from the form on page 57 the balance is ascertainable after each issue, so that the balance of any particular article can, if necessary, be verified by actual count on any date without any manipulation of figures. This is a decided advantage and these two points are obtained without any additional trouble. As a matter of fact, it is simpler to strike a balance after each issue than to add up the total issues during a week and deduct that total from a figure which is separate from it by numerous intervening entries. I may mention that the form has been used in this office for over 14 years for keeping an account of stationery received and issued, and that it has been found to answer admirably. I enclose two samples of forms, with illustrative entries, for your inspection. The form marked A in red ink is the one now used by this office for keeping an account of stationery. The "Forms Stock Ledger" (Form C. No. 1280) is being printed by me for future use, with reference to	The number of stationery articles in an office generally being fewer and more limited than the great variety of printed forms for which Appendix (Q) is provided, it will be an advantage for an officer to be able to see at one glance the state of expenditure and stock of the article in question. I would therefore retain the rule and modify it to striking the balance daily as suggested by the Examiner instead of once a week. In case of printed forms which are numerous, as one or more sheets are allotted for each article as a stock book which does not give the advantage of seeing the state of all articles at a glance, an index for ready reference may be prescribed in the following form:—"In case of printed forms an index in alphabetical order should be maintained for ready reference." The Accountant-General thinks that a stock book is unnecessary for all forms and that it can be limited only to forms sold to the public. Wastage, my impression is, is more in printed forms than in any other article of stationery. Want of proper check in this direction has resulted in large waste in many offices.	The Government agrees with the suggestion made by the Examiner, Public Works Accounts, and the rules have been altered as proposed by him. Provision having been made for giving each separate set of forms a number and maintaining stock-files of sample forms, there is no necessity for an index to the forms stock register. With reference to the Accountant-General's remarks, the Government considers that a stock book for all forms is essential.

Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
instructions contained in para. 27 of G.O., Financial Department, No. 908, dated 4th December 1890. I would therefore suggest that the 2nd sentence of para. 38 be modified as follows :— * * * Please see also instructions for maintaining the form of stock ledger as issued by my predecessor, a copy of which is attached to Form C. No. 1280.—*Exr.*		
Rules 38 *and* 39 require a stock book to be kept up for all printed forms. This will hardly be practicable in account offices where the forms in use are large in number and of little value to the public. It will be sufficient to limit the stock book to forms sold to the public. Bill and cheque forms are preserved under departmental rules.—*Acct.-Genl.*		
(x) *Rule* 44.—The "Forms Stock Ledger" recently introduced into this office is the best that I have seen. It minimizes labour and the waste of paper, while it shows at a glance the balance of each article at the end of every month, but its chief practical advantage will be lost unless the initials of the receiver are written under *each* quantity received. The object of this is to prevent interpolation of figures where blanks had appeared when the recipient signed for what he had received. I shall be glad to answer any questions that may be necessary for the elucidation of this point, but meanwhile I enclose a copy of the form in case it may commend itself to you for general use.—*Exr.*	I question whether this will suit as well as the form proposed by me, as the forms used in several districts are already too numerous. In the form in the appendix, one page is to be allotted for each description of form. The entries can be posted easily in their proper pages by reference to the alphabetical index attached to the appendix. A register in this form can be used for two or more years.	The form in Appendix H is considered on the whole more advantageous. A column for the initials of the receiver has been added.
(xi) *Rule* 46.—It is thought that it would be convenient to rule that a full supply should be the amount of two years' consumption, one year's supply being issued to all offices and the extra year's supply being retained by the supplying officer to meet supplemental indents and other unforeseen demands (such as, in the case of the Public Works Department, the supply of forms to newly formed divisions, &c.). This arrangement will tend to obviate the necessity for throwing	I think that the maximum stock may be fixed at 1½ and the minimum at ½ year's consumption. In the case of such forms as are used only once or twice a year, the maximum and minimum may be fixed at 3 and 1 year's consumption respectively.	In such offices as supply several subordinate offices with stationery, the full supply has been fixed at two years' average consumption; in other offices it will be one year's. The maximum and minimum stock in the case of forms used only yearly or half-yearly has been fixed at 5 years and 2 years respectively.

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Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
unnecessary work on the press by "printing forms of the same kind several times in a year," so rightly condemned in Rule 6.—*Exr.*		
Fixes the maximum and minimum stock of forms to be 1 year's and 3 months' supply. As this limit cannot apply to forms used only once in each year and in each half-year, the maximum and minimum stock in these cases should be fixed, say, at 5 and 2 years' consumption respectively.—*Acct.-Genl.*		
(xii) *Rule* 47.—The forms of this department are numbered consecutively in the class to which they belong, *i.e.*, "M" (Madras Public Works Department) series or "C" (Central Account Office) series. Any form can then be readily referred to as, thus, "M. 60" or "C. 9." Some such arrangement as this might be found simpler than that proposed in the rule. Thus to refer to a form in correspondence or in ledgers and books as "I-P No. 1-85" is not nearly as convenient, and, as far as the Public Works Department is concerned, I beg that the present arrangement may not be disturbed—*Exr.*	In my opinion, the following would be the simplest plan :— For Collectors' offices— For Revenue forms — R 1 — No. of copies printed. Date. ,, Ministerial ,, — M 1 — do. do. ,, Account ,, — A 1 — do. do. ,, Correspondence forms. — C 1 — do. do. and so on, with the name of the press where printed. There seems to be no necessity for inserting the press number unless for the convenience of the press.	The Superintendent's suggestion seems to meet the Examiner's objection and has been carried out in the rule.
(xiii) *Rule* 52.—The provision that, in the mofussil, peons carrying remittances may be entrusted with the additional duty of carrying light packets of printed forms might interfere with the working of the rules prescribed for remittance escorts.—*Acct.-Genl.*	The proposal regarding the despatch of printed forms will not, as the Accountant-General states, interfere with the rules prescribed for remittance escorts, as the packets are to be sent by peons returning to their taluks after delivering treasure at the huzur.	Under the rule the peons are only to be used when available. No change has therefore been made.
(xiv) *Rule* 53.—It would be inconvenient, at least so far as this department is concerned, if the Central office were called upon to supply all offices throughout the Presidency with forms in September or at any one time of the year. Would it not be simpler to distribute this work evenly over the year? In illustration of this, I may mention that I have just arranged for the supply to different circles in the Public Works Department on the following dates :— * * *	May not be found convenient in some departments and it may lead to the printing of forms of the same kind several times a year. The rule should therefore be left unaltered.	The words "or on such dates as may be fixed by the head office" have been inserted after "September" in this rule.

Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
instructions contained in para. 27 of G.O., Financial Department, No. 908, dated 4th December 1890. I would therefore suggest that the 2nd sentence of para. 38 be modified as follows :— * * * Please see also instructions for maintaining the form of stock ledger as issued by my predecessor, a copy of which is attached to Form C No. 1280.—*Exr.*		
Rules 38 *and* 39 require a stock book to be kept up for all printed forms. This will hardly be practicable in account offices where the forms in use are large in number and of little value to the public. It will be sufficient to limit the stock book to forms sold to the public. Bill and cheque forms are preserved under departmental rules.—*Accl.-Genl.*		
(x) *Rule* 44.—The "Forms Stock Ledger" recently introduced into this office is the best that I have seen. It minimizes labour and the waste of paper, while it shows at a glance the balance of each article at the end of every month, but its chief practical advantage will be lost unless the initials of the receiver are written under *each* quantity received. The object of this is to prevent interpolation of figures where blanks had appeared when the recipient signed for what he had received. I shall be glad to answer any questions that may be necessary for the elucidation of this point, but meanwhile I enclose a copy of the form in case it may commend itself to you for general use.—*Exr.*	I question whether this will suit as well as the form proposed by me, as the forms used in several districts are already too numerous. In the form in the appendix, one page is to be allotted for each description of form. The entries can be posted easily in their proper pages by reference to the alphabetical index attached to the appendix. A register in this form can be used for two or more years.	The form in Appendix H is considered on the whole more advantageous. A column for the initials of the receiver has been added.
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unnecessary work on the press by "printing forms of the same kind several times in a year," so rightly condemned in Rule 6.—*Exr.*		
Fixes the maximum and minimum stock of forms to be 1 year's and 3 months' supply. As this limit cannot apply to forms used only once in each year and in each half-year, the maximum and minimum stock in these cases should be fixed, say, at 5 and 2 years' consumption respectively.—*Accl.-Genl.*		
(xii) *Rule* 47.—The forms of this department are numbered consecutively in the class to which they belong, *i.e.*, "M" (Madras Public Works Department) series or "C" (Central Account Office) series. Any form can then be readily referred to as, thus, "M. 60" or "C. 9." Some such arrangement as this might be found simpler than that proposed in the rule. Thus to refer to a form in correspondence or in ledgers and books as "I-P No. 1-85" is not nearly as convenient, and, as far as the Public Works Department is concerned, I beg that the present arrangement may not be disturbed—*Exr.*	In my opinion, the following would be the simplest plan :— For Collectors' offices— For Revenue forms — R 1 — No. of copies printed. Date. " Magisterial " — M 1 — do. do. " Account " — A 1 — do. do. " Correspondence forms. — C 1 — do. do. and so on, with the name of the press where printed. There seems to be no necessity for inserting the press number unless for the convenience of the press.	The Superintendent's suggestion seems to meet the Examiner's objection and has been carried out in the rule.
(xiii) *Rule* 52.—The provision that, in the mofussil, peons carrying remittances may be entrusted with the additional duty of carrying light packets of printed forms might interfere with the working of the rules prescribed for remittance escorts.—*Accl.-Genl.*	The proposal regarding the despatch of printed forms will not, as the Accountant-General states, interfere with the rules prescribed for remittance escorts, as the packets are to be sent by peons returning to their taluks after delivering treasure at the huzur.	Under the rule the peons are only to be used when available. No change has therefore been made.
(xiv) *Rule* 53.—It would be inconvenient, at least so far as this department is concerned, if the Central office were called upon to supply all offices throughout the Presidency with forms in September or at any one time of the year. Would it not be simpler to distribute this work evenly over the year? In illustration of this, I may mention that I have just arranged for the supply to different circles in the Public Works Department on the following dates :— * * *	May not be found convenient in some departments and it may lead to the printing of forms of the same kind several times a year. The rule should therefore be left unaltered.	The words "or on such dates as may be fixed by the head office" have been inserted after "September" in this rule.

Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
By such an arrangement there will be no rush of work at one particular time, while my clerks in this branch of my office will be kept fully employed throughout the year. At the same time I venture to make a suggestion in reference to the printing of forms that are constantly required.—*Exr.*		
(xv) *Rule* 57.—There are many simple forms suitable to particular offices, which it would be convenient to allow heads of offices to get printed locally. In this department, for instance, there are local Workshop, Boat Office and Toll-collection forms, the printing of which it has been found convenient to leave to the discretion of local officers. It would occasion inconvenience to lay down any rule absolutely forbidding this practice. Approved standard forms should not, of course, be altered without the sanction of higher authority —*Exr.*	The rule is general and not intended for any particular department or office and will not interfere with departmental arrangements.	To meet the Examiner's objection, the words "head of the office" have been substituted for "head of the department" in the first sentence of the rule.
(xvi) *Rule* 58.—To meet the case of forms in which slight modifications only are contemplated, it would perhaps be advisable to provide that the press may be requested to keep the type of the form standing in order to save the expense of resetting when the full supply is ordered.—*Exr.*	This is not practicable when the forms and the offices concerned are many. The rule may therefore stand.	This is a matter which may be left to the discretion of the head of each office and the press concerned. Care should be taken that type is not kept standing too long.
(xvii) *Rule* 60.—*Receipt and Despatch* (*i.e., Issue*) *Registers.*—These registers should, it is thought, be printed on "cream wove" as they form important permanent records, at least so far as this office is concerned, and being continually referred to are liable to be destroyed if printed on "printing double foolscap, thin." The following words might also be added after the word "forms" in line 2 of this paragraph :— "In the case of forms of such descriptions as require to be transmitted to and from one office to another for having entered on it (1) the reply, (2) the rejoinder, (3) the second reply and so forth, and which are consequently liable to be destroyed by frequent transmission and handling, the description of paper on which the	Printing double foolscap, thin, has been approved of and is being used for Receipt and Despatch Registers by Collectors and is supposed to be sufficiently durable. The original letters are taken for constant reference and not the registers. For important forms, printing paper, thick, has been proposed and it is considered sufficiently strong to endure constant handling and transmission if protected by a covering docket made of brown cartridge paper.	There is no necessity for altering the class of paper prescribed for registers. An addition in the sense of that proposed by the Examiner regarding forms transmitted to and from one office has been made to the rule.

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Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
form is to be printed will be left to the discretion of the head of the office or department concerned."—*Exr.*		
(xviii) *Rule* 61.—After the word "and," the following might be inserted :— "In the case of such registers as are renewed annually, the form shall be printed in loose sheets, punched at the quire crease and used between expanding file boards, a sheet or two of the form being added on from time to time as found necessary. The file boards can be removed and the loose sheets bound into registers of convenient sizes at the end of the year. This system of filing will prevent the wastage of a number of pages in the last book used in the year which is usual when forms already bound into books are used. The Superintendent, Government Press, will be able to supply file boards of the description referred to."—*Exr.*	I agree with the Examiner of Public Works Accounts in his suggestion.	The addition to the rule proposed by the Examiner has been adopted.
(xix) *Rule* 62.—After the word "and," the following might be substituted for the rest of the paragraph :— "In the case of draft letters which form the permanent records of an office, the first sheet of the draft form, which will form the outer cover of the draft letter, may be printed on paper of a durable quality, *e.g.*, "cream wove," cream laid 10 lb. being used for any additional inner sheets to the draft letter. The outer cover being durable will be found to be sufficient to preserve the inner sheets from destruction either by being frayed at the edges when tied with a string, or otherwise when the draft is sent to other business branches of the office for reference."—*Exr.*	If brown cartridge paper is used for dockets as proposed in the rules, I do not think it necessary that the first sheet of the draft should be on a very durable paper. The rule may be left unaltered.	The Examiner's suggestion cannot be accepted. If a paper is important and likely to be constantly handled, a brown cartridge docket must be used.
(xx) *Rule* 64.—For the proportions in which paper should be supplied to this office, please see para. 2 of my remark in my letter, No. 4819, of 18th August 1891, to the Chief Secretary to the Government of Madras.—*Exr.*	The rule being general, it may be left as it is, without any alteration being made to suit any special department.	As pointed out by the Superintendent, the rule is general and requires no alteration.

Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
(xxi) *Rule* 69 requires the head of each office to submit a triennial stock-taking statement. The Superintendent himself doubts if it could be prepared without inconvenience in all offices and checked by his office, and adds that "it is found on trial to be too elaborate both for preparation and for check." It is therefore submitted that the suggestions made under Rule 11 would meet all requirements of the case.—*Acct.-Genl.*	In adopting the suggestion of the Accountant-General and doing away with the submission of the triennial stock-taking statement of stationery articles by officers, I would modify the rule as follows:— * * *	The amendment proposed by the Superintendent of Stationery has been adopted.
(xxii) *Appendix E.*—Insert the following :— Under Pencils— Muchis—6 black leads. } The present scale. Under Pens— Muchis—1 steel pen and 2 quills. Under articles issued periodically, the following suggestions are made :— India rubber, which is so liable to loss, may be supplied at ¼ piece per quarter in preference to 1 piece per year.—*Acct.-Genl.* *Quills, steel-pens and black-lead pencils.*—Please see corrections made by me in Appendix E. Attenders and muchis also use quills, steel-pens and black-lead pencils; provision should therefore be made for such articles being issued to them in such quantities as indicated by me in the appendix. *Blotting paper.*—Half sheet of paper per mensem as suggested in Appendix E for issue to "Accountants, other clerks, muchis and attenders" is utterly inadequate. One sheet is the smallest quantity that should be supplied to "Accountants, other clerks and attenders" and two sheets for each muchi employed in large offices. *Scissors.*—The issue of one pair of scissors for each office is inadequate for a large office like mine, where it is necessary to issue one to the muchis, one to the Code branch for cutting up printed matter for insertion in the Madras P.W.D and other Codes, one to the librarian who also has to correct various Codes, and one to the head of the office. Four pairs of scissors are therefore required for this office.—*Exr.*	*Appendix E.*—The omission of muchis in this is a mistake, but I consider that four black-lead pencils in a year and two steel nibs and one quill per month will suffice. I do not agree with the Examiner in considering that the attenders should be supplied with pencils, &c. *India rubber.*—If officers wish to divide the rubber pieces into four and issue them quarterly, they may do so, but it is not necessary to lay down any rule on the subject. *Blotting paper and scissors.*—The scale already laid down is sufficiently large. I do not therefore consider it necessary to increase it as proposed by the Examiner.	Attenders do not require pens. The allowance of pencils for muchis has been fixed at two black-leads per annum and for attenders at the same number. Accountants, other clerks, muchis and attenders will be granted the same allowance of blotting papers as copying and drafting clerks, viz., one sheet per mensem. In regard to scissors, the allowance for Secretariat and headquarter Account offices, the High Court and Board of Revenue has, with reference to the Examiner's remarks, been fixed at four. The sub-division of the pieces of India-rubber can be left to officers themselves.

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Remarks of the Accountant-General and Examiner, Public Works Accounts.	Remarks of the Superintendent of Stationery.	Decision of Government.
(xxiii) *Appendix G* might be omitted if the remarks on rules 11 and 49 are approved.—*Acct.-Genl.*	*Appendix G.*—For this triennial stock-taking statement, statement of excess or deficiency, if any, in the examination of stock of stationery articles may be substituted.	Appendix G, as revised by the Superintendent of Stationery, has been incorporated in the rules.
(xxiv) The instructions of Government for economizing stationery, taken from G.O., dated 14th December 1890, No. 908, Financial, should also be inserted in the rules under report.—*Acct.-Genl.*	I do not see the necessity for summing up the instructions of Government contained in G.O., dated 4th December 1890, No. 908, Financial, as suggested by the Accountant-General. The addition of such a rule as the following will, I consider, be sufficient :—"The general instructions in G.O., dated 4th December 1890, No. 908, Financial, regarding the economical use of stationery, should be strictly adhered to."	To make the pamphlet as complete as possible, the instructions embodied in G.O., No. 908, Financial, dated 14th December 1890, have been incorporated.

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Directing, with remarks, that the — be communicated to the departments of the Secretariat and all heads of departments for guidance.

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