

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 26.6.84
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண்.

401-W

அச்சகம்
பலவகை

நாள் :

6. 2. 1890

198/

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Calcutta, 22nd January 1890, Circular No. 5 Public Works.

Salary, Travelling Allowance and Contingent Bills.

Read—Paras. 340—356 of the report by the Committee on Public Works Accounts:

SUBJECT No. XIV.

Salary, Travelling Allowance and Contingent Bills.

340. The present orders regarding the payment of salaries and travelling allowances will be found in Code, volume II, chapter XIII, paras. 92 to 101. They may, it is thought, be with advantage modified.

341. *Salaries.*—There appears no danger to the State in dispensing with pre-audit altogether, and in allowing the Executive Engineer to pay, at the end of each month, those salaries which he admits to be due. An arrangement might be made to send to the Examiner, in doubtful cases, a slip stating the particulars of the new appointment, &c., which he might return with an intimation whether the claim was regular or not.

342. Again, there seems no advantage in having separate forms for the bills and the acquittances. The form of bill might be so far modified as to allow of the acknowledgments being taken on the bills themselves.

343. Further it is often inconvenient to have one bill only for the whole division. It should be permissible to prepare the salary bill in as many parts as might suit the disbursement of salaries. The bills should all be prepared in the divisional office.

344. *Salary payments.*—The Committee, therefore, recommends that the salary bill and the acquittance roll be combined; that salaries be in all circumstances paid as they fall due, at the option and on the responsibility of the Executive Engineer; that the payments be duly acknowledged by the payees on the salary bills; that the bills be prepared in any unit convenient for disbursement; that the receipted bills be attached to the Executive Engineer's monthly classified abstract along with other vouchers, and that the Examiner's audit be conducted, as now, on their receipt in his office.

345. Form No. 21B might be discontinued, the particulars being recorded on the salary bill as is now done for gazetted officers. Deductions for income tax, funds, &c., should also be entered in columns in the bill.

346. *Travelling allowances.*—Each officer making a claim for travelling allowances must at one time or other set forth in detail the particulars of that claim: the Committee proposes that a simple form should be established in which he can, without trouble, put these particulars down, and that this form should be used for purposes of payment and audit, without transcription of the particulars into any other form.

347. *Travelling allowance payments.*—The form here referred to would contain the same particulars as the present journal, but might be simpler. Each claim would be submitted to the

controlling officer in the form in which the officer stated it; and the Committee recommends that it should be paid on being passed by him, the receipt of the officer who travelled being taken on it.

348. In the case of subordinates drawing usually horse allowance and occasionally mileage, a single bill for the whole division or separately for sub-divisions might be drawn up. In this would be included any allowances due to petty establishment.

349. *Controlling Officer.*—It is suggested that the controlling officer should be, as the travelling allowance rules contemplate, the officer who has authority to order or forbid the journey.

350. *Recommendations.*—The Committee, therefore, recommends that each officer should submit a combined journal and bill (practically in the form of the present journal, but somewhat simplified), that after this document shall have been passed by the controlling officer, the amount should be paid, the bill duly receipted being submitted to the Examiner for audit with the Executive Engineer's monthly accounts.

351. *General remarks.*—It would be necessarily a condition of allowing salaries and travelling allowances to be all paid prior to audit, that the amount of an objection raised by the Examiner should be recovered, without question, from the next issue of salary or allowance to the officer concerned. The objections should (*vide* para. 323 under subject No. XI) be advised by the Examiner on personal slips, and if the retrenchment happened to be wrong, the amount should be recharged and paid on the next following bill.

352. If desired, the salary and travelling allowance bills could be submitted to the Examiner separately from the other vouchers of the month's classified abstract.

353. A suggestion was made to the Committee that subordinates having imprests might be allowed to pay their actual railway fare and other actual expenses of travelling on duty out of their imprests. This might be allowed if the above suggestions for prompt payment be not approved. The fares of peons, and such like persons, are paid out of the public funds now, except when the officer whom they accompany pays them out of his private purse.

354. *Office contingencies.*—With respect to office contingencies, the Committee suggests that the contingent bill should be looked upon merely as an abstract for grouping petty items together; that it need not be passed through the Superintending Engineer, and that formal audit of it by the Examiner need not be advised to the Executive Engineer: but that it may be audited along with other vouchers of the monthly abstract. It is also suggested that the certificate on the contingent bill should be abolished or so far modified as to require from the signing officer nothing more than he can fairly of his personal knowledge assert.

355. *Budget allotments.*—Budget allotments would have to be made to the Executive Engineer for office contingencies, salaries and travelling allowances.

Travelling Allowance Rules.

356. There is a very general feeling in the department that the travelling allowance rules are unnecessarily complex. The Committee recommends the issue, in sheet form, of a table of rates and classes of allowances admissible in this department, with brief notes of the main conditions, leaving the travelling allowance rules to be referred to for all subtleties of interpretation. The Committee thinks that what it suggests here could be brought within a small compass.

Read—also

Public Works Department Code, chapter XIII, paras. 92–97.
Circular No. 34, Public Works, dated 4th December 1889.

Resolution.—The Government of India accepts generally the recommendations of the Committee, and is pleased to issue the following instructions.

2. *Salaries.*—Salaries (inclusive of allowances of the nature of salary) may, at the discretion and on the responsibility of the Executive Engineer, or other head of the office concerned, be disbursed as soon as they fall due, subject to the following conditions:—

- (i)—There must be sanction of competent authority for each appointment, and the person filling it must have been appointed to it by competent authority.

(ii)—The salaries must have been earned by actual service or duly sanctioned leave, and must not be paid before the expiry of the month for which they are due, and in no case before despatch of the salary bill to the Examiner.

(iii)—In cases of suspension, neither the allowances admissible during the period of suspension, nor the first payment on reinstatement may be paid before audit.

(iv)—The allowances of individuals on leave, except as permitted by the orders in Code, volume II, chapter XIII, para. 99 (4), note, or of temporary establishment for which the period of sanction has expired, must not be paid before audit.

3. Local Governments and Administrations are empowered to dispense with the other restrictions imposed in Code, volume II, chapter XIII, para. 95, as far as they may find convenient. The Executive Engineer, or other head of an office, is empowered to withhold payment of salaries and allowances when he has doubts of the accuracy of the claim; and if when such doubts exist, as may for example frequently be the case in connection with transfers and first appointments, he consults the Examiner, as far in advance as possible, by means of the slip suggested in para. 341 of the report; there will probably be no inconvenience in discontinuing the restrictions referred to. The paying officer will be held personally responsible for erroneous payments, and therefore his decision to defer any payment till after audit cannot be questioned by the individual affected.

4. Salary bills may be prepared for convenient units of the divisional establishment, but must all be drawn out in the divisional office.

5. *Travelling allowances.*—Travelling allowances may be paid at once on being passed by the controlling officer appointed by the Local Government, under article 1288 of the Civil Service Regulations.

6. Travelling allowance bills and journals must be despatched to the Examiner for audit without delay, on the receipt of the journals from the controlling officer.

7. *Disallowances.*—Amounts retrenched by the Examiner on salary or travelling allowance bills must be recovered, in full and without question, from the next payment to the officer concerned; such recovery being without prejudice to the final decision on the points in dispute. If considered desirable, the recovery of a sum disallowed from a salary bill need only be made from the next issue of salary, and of a sum disallowed from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from salary, when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

8. Objections to amounts of salary or travelling allowances will, when they relate to members of the Engineer or upper subordinate establishments or to officers of corresponding status, be issued by the Examiner on a special form, of a size and shape suitable to be transmitted by the Executive Engineer, or other head of the office, to the officer concerned for his remarks and return. In other cases the present form of disallowance list will be used. Amounts so disallowed or passed provisionally will be entered in the Examiner's objectionable items statement of the division, until adjusted. They need be entered in totals only by names.

9. *Contingencies.*—The suggestions made in para. 354 of the report are approved.

10. *General.*—With reference to paras. 344 and 350 of the report, the Government of India considers it advisable, for convenience and rapidity of audit, to keep acquittance rolls separate from salary and travelling allowance bills.

11. The Government of India is of opinion that a schedule of rates of travelling allowances of the nature described in para. 356 would have to be drawn up in much detail, and would require constant correction. It is doubtful therefore whether it would prove of sufficient use to the department to warrant its introduction.

12. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the department.

For information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
 The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
 The Resident at Hyderabad.
 The Agents to the Governor-General, Central India, Rajputana and Biluchistan.
 The Director-General of Railways.
 The Accountant-General, Public Works Department.
 The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.

For information only.

The Director-General of Telegraphs.
 The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
 The Comptroller-General.

Order—Ordered that the foregoing be communicated to Local Governments and Administrations, and to the Officers noted in the margin, for information and guidance.

Also that a copy be forwarded to the Officers noted in the margin for information.

Local Governments and Administrations are requested to report the procedure adopted in connection with para. 8 of this resolution six months after this date.

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
 Secretary to the Govt. of India.

To the Secretary to the Government of Madras,
 Public Works Department.

ORDER—dated 6th February 1890, No. 401 W., Public Works.

Communicated to officers of the Public Works Department for information with reference to G.O., No. 35 W., dated 7th January 1890.

(True Extract.)

Captain, R.E.,
 Under-Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
 „ Consulting Engineer for Railways.
 „ Chief Engineer, Periyár Project.
 To Superintending Engineers.
 To the Consulting Architect to Government.
 „ Examiner, Public Works Accounts.
 „ Examiner, Railway Accounts.

Exd. J. Moses.
 Spare Copies

401
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GENERAL.
ACCOUNT.

Govt. of {1890} Madras.
PUBLIC WORKS.

Dated February, 6th.

Recd.

Encl.

G.O., 6th Feb. 1890, No. 401 W.

FEBRUARY.

Pre-audit of Salary Bills

Resolution of the Government of India accepting the recommendation of the Committee on Public Works Accounts to dispense with the system of — and for the adjustment of travelling allowance and contingent bills, communicated to officers of the Public Works Department.

401
4

Circular No. 5 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 22nd January 1890.

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12. This order is applicable to the Buildings and Roads, Irrigation, and Railway Construction Branches of the Department.

ORDER.—Ordered, that the foregoing be communicated to Local Governments and Administrations, and to the Officers noted in the margin, for information and guidance.

For information and guidance.

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The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General, Central India, Rajputana and Baluchistan.
The Director General of Railways.
The Accountant General, Public Works Department.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.

For information only.

The Director General of Telegraphs.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Comptroller General.

Also, that a copy be forwarded to the Officers noted in the margin for information.

Local Governments and Administrations are requested to report the procedure adopted in connection with para. 3 of this resolution, six months after this date.

R. W. J. S. S. S. S.

Colonel, R.E.,

Secretary to the Govt. of India,

Government of India, Central Printing Office.—No. 1253 P. W. D.—25-1-90.—1,700.

To

The Secretary to the Government of Madras,

P.W. Chgo 1064 V

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No. 35 W 47-1-90

5900C-18-12-89

Recd 3-3-90

sent
Acct

3 P.
A. 1001 W of 6-2-89
1890

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Communicated to
officers of the P.W. Dept
for information with
reference to G.O. No 35W
dated 7th January 1890.

Recd

4.2.90

Ans
4.2.90

Ch. Engr for Divn ✓
Comdg. Engr for Ry ✓
Ch. Engr P. Project ✓
Supdg. Engineers ✓ w/2
C. A. to Genl ✓
Exr. P.W. Accts ✓
Exr. Ry. Accts ✓ May

Withdrew

1064.

Govt. of Madras.

PUBLIC WORKS.

Dated

Recd

Encl.

G.O. 6th Feb 1890 No. 407 W.

Re audit of salary
Bills

Resolution of the
Govt. in accepting
the recommendation
of the Committee on
P.W. accounts to discontinue
the system of —
and for the adjustment
of the following accounts
Contingent bills, Committed
Officers of the P.W.D.

2/10/90