

Educational (1902) Department.

ORDINARY MS.

G.O., No. 548

DATED 8. 9. 02. ✓

INDEXED.



[Despatch Abstract.]

Considering that the Circumstances
fully justify the grant of an honorarium
of Rs 150/- to Mr Powers for taking stock
of Alumina in the School of art.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

[F. 15] 1,500-22-10-00.

Financial (1902) Department.

CURRENT No. ~~1015~~ 1322 A

From

[Name]

The Govt of India

[Designation]

Fin & Com: Dep^t

[Station]

Secy

File no. 348. D. 231.7-02.

Edl 40112 123 R
d/ 31-7-02.

To ^{ad}

The Educational Dept.

No.

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29.7.2

3952 Et

Dated

21. 7.

1902

Enclosures

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Received

28. 7.

1902

Registered

29. 7.

1902

SUBJECT.

Appropriation of the grant of an honorarium of Rs 150/- to Mr. J. O. B. Lower Chief Sup^t Art Genl's Office Madras for certain extra work done by him in connection with the School of Arts at Madras.

BACK PAPERS.

50/11-1-02.

FURTHER PAPERS.

No. 3952-Ex.

Government of India.

FINANCE and COMMERCE DEPARTMENT.

Simla, the 21st JULY, 1902.

To

The CHIEF SECRETARY to the GOVERNMENT of MADRAS.

Sir,

I am directed to forward a copy of the correspondence

Letter from the A.G. Madras to the Govt. of India
(thru: the Compt. Genl.) No. G 277 dated 4th
June 1902, & enclosure. 2029

Letter from the Compt. Genl. to the A.G. Madras
No. 507, dated 7th June 1902.

Letter from the A.G. Madras to the Compt. Genl.,
No. G 349 dated 14th June 1902.
2475

) noted in the margin
) regarding the pro-
) posed grant of an
) honorarium of Rs. 150
) to Mr. J. O. B.

Power, Chief Super-

intendent of the office of the Accountant-General, Madras, in
consideration of extra work done in connection with the School
of Arts at Madras, and to say that the Government of India
approve of the grant of the honorarium if the Government of
Madras think the circumstances justify it.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. Intosh

DEPY. SECY. to the GOVT. of INDIA.

Communicated to the Comptroller and Auditor General and
to the Accountant-General, Madras.

*Gazetted Audit
Department.*

Office of the Accountant General
Fort St. George, the 4th of June 1902

No. G. 277
2029.

From

C. E. Crawley, Esquire

Off. Accountant General, Madras.

To

The Secretary to the Govt. of India

Financial Department.

through the Comptroller General, Calcutta.

Sir,

I have the honour to submit for
consideration and order a copy of an application
by Mr. Power, Chief Superintendent of this office,
for an honorarium for extra work done in
connection with the School of Arts at Madras.

Attached to the School of Arts, there is an
Aluminium Industry; and last December
the Government of Madras requested Mr. Dobbie,
the Accountant General, to furnish them with
a clear statement of the actual financial
condition of the undertaking as it stood on
31st December 1901. Government went on

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to say that "the taking and valuation of the stock of metal and finished and unfinished work will be an important part of this examination and as technical knowledge is requisite, arrangements will be made for deputing some competent person to assist the Accountant General's subordinate. The stock should be taken during the Christmas holidays, so that the work of manufacture may be interfered with as little as possible". This work of stock-taking was carried out jointly by Mr. C. Kiernander, Assistant Commissioner in the Salt, Alkali and Customs Department and by Mr. Power, Mr. Power doing the principal part of the weighing and Mr. Kiernander, the valuation.

The work was actually done during the Easter holidays including Good Friday and Easter Sunday, and Mr. Kiernander has been granted an honorarium of Rs. 150, one hundred and fifty.

Mr. Power applies for a similar honorarium of Rs. 150 and having regard to the fact that the

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the work lay outside his regular duty and was certainly heavy, and that he has to give up the Easter holidays, I think it is not too much to ask that an honorarium of Rs. 150 be granted to him under article 89 of the Civil Service Regulations, and I therefore beg to recommend his application to the favourable consideration of the Government of India.

I have, &c.,
(Sd) C. E. Crawley,
Offg. Accountant General.

Madras,
11th April 1902.

To
The Accountant General, Madras.

Sir,

50
11-1-02
With reference to G.O. No 741, Educational, dated 13th December 1901, paragraph 2, I have the honour to state that the stock-taking of the metal and manufactured articles of the Aluminium Department of the School of Arts was conducted by Mr. Kiernander, the officer deputed for the purpose, and me during the Easter holidays.

The work was of a very arduous and important nature requiring our continuous attendance during the holidays including Good Friday and Sunday and was special and outside the ordinary course of our duties.

As I understand that Mr. Kiernander has been recommended for an honorarium for the work done by him, I venture to request that you will recommend me to the Local Government for a similar recognition.

1902
Faint

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my services which they are competent to sanction under Article 89B, Civil Service Regulations.

If necessary, a reference to Mr Chatterton will prove that my duties in connection with the stock-taking were just as important as those performed by Mr Kiernander.

I have, &c.
(Signed) J. O. B. Power
Officer in charge of Outside Audits.

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File

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1615

No. 507

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,

The Treasury, Calcutta. 6

The 7th June 1902.

To

The Accountant General, Madras.

Sir,

With reference to your letter No. G. 277 dated 4th 2029 June 1902 addressed through me to the Government of India, I have the honour to request that you will discuss more fully the claim which you recommend of Mr. Power to an honorarium of Rs. 150/- under Article 89, Civil Service Regulations.

2. As the whole time of a public officer must be held to be paid for by the State the fact that Mr. Power worked during the Easter holidays does not by itself entitle him to an honorarium and it seems to me doubtful whether the duty he was called upon to perform was really outside the branch of duty of any Account Officer. The Government of Madras asked for a clear statement of the financial position of the Aluminium undertaking of the school of Arts. This involved a stock taking and valuation the latter part of the duty being apparently done by an Assistant Commissioner of Customs. Stocktaking is no novel duty for an Account Officer as for example in the case of the Mint, Currency and Stamps and Stationery Departments. In the case in question it seems to be included in the duty of your Outside Audit Section, if the Local Government calls for it. Even if Mr. Power was not in charge of that Section (which I believe he was) his employment outside his own ordinary duty in the office cannot really affect the question if it was found necessary to depute him to do the work.

3. The amount which you recommend to be paid represents Mr. Power's ordinary pay for one week. You do not say

during

during how many hours he was employed during the Easter holidays.

4. The Government of Madras has sanctioned an honorarium of Rs. 150/- to the Customs Officer who assisted Mr. Power. I do not feel certain that he is entitled to it because I imagine that part of his ordinary duty in his own Department has to do with the valuation of manufactured goods and he was deputed to the School of Arts as an expert valuer. I shall be glad to have your reasons for not having objected to the payment.

I have &c.,

(Sd.) A.F. Cox,

Comptroller General.

No G. 349/2475.

From

C. E. Crawley Esq.,
Offg. Accountant General,
Madras,

To

The Comptroller General,
Calcutta.

Fort St. George, the 14th June 1902.

Sir,

In continuation of my letter No. G. 277/2029, dated 4th June 1902, and with reference to your letter No. 507, dated 7th June 1902, requesting me to discuss more fully the circumstances under which I have recommended the grant of an honorarium of Rs 150/- to Mr Power for the work which he performed during the Easter holidays, I have the honour to explain that the accounts of the Aluminium Industry are not on the list of local audits of this office; these accounts being audited independently by auditors named by

the Local Government who receive an honorarium for the work. I believe that the experiment of carrying on this industry will not improbably be terminated shortly, as the question has been raised whether it does not interfere with private enterprise. In the present case an enquiry was called for, and what was required was not a mere audit of accounts but an investigation into the financial position of the concern, and Mr. Power was nominated to conduct the stock-taking during the Easter holidays. The Local Government considered the work to be special and I saw no sufficient reason to challenge their decision, and to object to the honorarium to Mr. Kiernander.

It is no doubt open to Govt. to take the view that when they pay an officer for his full time and select him as qualified by his training and by the nature of his usual duties for a particular work

work, he is not entitled to an honorarium, and certainly no officer of Govt. could claim an honorarium as of right. But looking to the fact that the Govt. of Madras considered this work to be special in the case of Mr. Kiernander, that it does not form part of the ordinary work of Mr. Power, that the Easter holidays were assigned by Government for the work, and that Mr. Power worked ten hours on Good Friday and six hours on Easter Sunday, (which are holidays to which more than ordinary value is generally attached) and also worked ten hours on the Saturday and six hours on Easter Monday, I considered that I was justified in recommending him for an honorarium of like amount to that which the Local Govt. had awarded to Mr. Kiernander. But I recognise on reading your letter that I did not state the case

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case sufficiently fully or perhaps
sufficiently clearly in my first
communication on the subject.

I have etc.
Ed. C. E. Crawley,
offg. Accountant General.

(True copy)

W. M. A. M.

Registrar,
Finance and Commerce Dept.

[E. & L.]
6
500-1-3-02.

Educational DEPARTMENT.

C. No. 1322 A, From the Govt. of India, No. 3952-P, Dated 21st July 1902.

subject. Grant of an honorarium of Rs 150 to Mr.
Power for taking stock of aluminium.

An honorarium of Rs 150 was granted to Mr.
Kiernander who assisted Mr. Power in taking
stock of the metal & finished and unfinished work
in the aluminium department of the school of arts - vide
* G.O. No 300 EOL dt 16th May 1902. It does not appear
to have been the intention of Govt. that the audit officer
deputed for the work should claim or draw any such
extra remuneration. In his L.O. note dt 23rd November
1901 in papers of the notes connected with G.O. No 741
EOL dt 13th December 1901 Mr. Dobbie said he would
depute the Chief Superintendent of his office "who is
responsible for the outside audits in Madras" which
his office was required to undertake. This does not show
that he contemplated any payment.

2. The accounts of the Asylum Press & the Madras
University are now audited by the Chief Superintendent
& the payments made by these institutions for the work is
credited to Govt.

3. Orders are solicited whether in these circumstances
the proposed honorarium to Mr. Power should be passed.
The Govt. of India approved its grant in case the Madras

* The govt. itself in Madras.
an abstract is put up. Slip E.

only since
put up -

D.

200
Fine

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for think that the circumstances justify it.

Pr
7/8/2

It seems to me
that it would be
reasonable to let Mr.
Power have the honorarium.

M.P.

2.8.2

The charge should be met from
the Aluminium grant. It may
be sanctioned with the concurrence
of the Fin. Dept.

has
3.8.02

Fin. Dept. u.o.

Finl. Dept.

For the CS

It is submitted that there
appears to be no objection to the
honorarium to Mr. Power being sanc-
tioned. As to the question of debiting
~~it is submitted that following the~~
~~precedent~~ in Mr. Keimander's case,
~~in which the Accountant General~~
reported that the honorarium would
be debited to 9 Customs, that is, the
head

The allocation
of the charge "O"
he for the caused
of the 8.7.2.

Exam
Cnd U. 6123 R 356
31-7-02

Prop 4/8/2

Financial DEPT.
U. O. No. 712-R
Dated 4-8-1902

vide page 4 of
F.C. No. 300 Cnd. I
8.16 May 1902



head to which Mr. Keimander's salary
is debited, the correct ^{course} ~~to do so~~ in
Mr. Power's case would seem to be to
debit the honorarium to 18 A General
Administration - Civil Office of Account
and Audit, the head to which Mr.
Power's salary is debited. This would
be more in consonance with the principle
laid down in article 1006 of the C.A.
~~code~~ than debiting the honorarium to
the Aluminium grant. As however the
debit to 18 General Admin. would throw
the charge on Imperial it is submitted
that the Accountant General may be
asked u.o. to state whether there is any
objection to the honorarium to Mr.
Power being ^{so} debited ~~thereby~~

12/8/02 Cnd
R.R.

8/8/2

To the Ac. Gen.

Fin. No. 383-D 20.8.02

A.O. No. 548/28-8-02

There is no account objection to debiting the
honorarium if granted to Mr. Power, to "18
General Administration, Civil Office of Account
and Audit - Imperial"

28/8/2

28-8-02.

To The Chief Secretary to Government,
Financial Department.

1,000--25-10-01.

In the CS

Subj. that the file may now
return to Educational

Col. 40112 15-3 R,
85-9-02

READ AGAIN G.O., No....., dated.....190

” ” ” ” ” ” 190

READ ALSO :—

C. No. ^{1322-A}~~1015~~, From the *Prov. India*, No. *3952-S*, dated *21st July* 1902.

” ” ” ” ” ” ” ” 190

ORDER

No 548, dated 8-9- 1902.

The Governor in Council considers that the circumstances ^{fully} justify the grant of an honorarium of \$150 to Mr. Power.

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AK

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2. The Acc. also
Sd 1079

When given for copying _____
 When copied _____
 When examined * _____
 When signed _____

190 .

READ AGAIN G.O., No. _____ DATED _____
 190 .

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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 IN ORIGINAL.

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