M.R.O. 1—77,000—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 202 Press / Mis.

71-72

Dated 11 — 2 — 18 73.

8/9

71-72

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
11th February 1873.

No. 71. Read the following letter from the Accountant-General, to the Chief Secretary to Government, Fort St. George, dated Fort St. George, 3rd February 1873, No. 640 :—

Audit Department.

I have the honour to forward, herewith, for transmission to the Secretary of State, copy of correspondence that has passed between this office and the Supreme Government in the matter of the allowances to be drawn by Surgeon Henry King, Chemical Examiner to this Government, during his present furlough to Europe.

2. I have also, with reference thereto, to request that His Excellency the Governor in Council will be pleased to move the Secretary of State to recover from Mr. King the sum of Rupees 3,341-9-11, being, as per accompanying memorandum, the allowances drawn by him, under the Rules of 1854, in excess of those to which he was entitled under the Rules of 1868.

From the Accountant-General, to the Financial Secretary to the Government of India, dated Fort St. George, 28th September 1872, No. 4845.

Audit Department.

Dr. King, the subject of reference in my No. 871, dated 7th July 1870, having applied for furlough under the Rules of 1868, I have reported that he is entitled to claim the benefit of them, though from 26th June 1869 (when he had acted for six months) to 25th December 1870 (when he was confirmed in the then vacant appointment) he had drawn the full staff of the appointment.

2. The appointment was that of Chemical Examiner, one of those of which the salary was fixed in Military Department Order, No. 370, dated 4th April 1867, and for acting allowance in which Financial Order, No. 10, dated 24th April 1869 (Gazette of India, page 9177), promised rules at some future time. Accordingly, when Dr. King, from 26th June 1869, claimed full staff under the old rules, as no new rules had been published, his claim was necessarily allowed, although the officer for whom he was acting had taken leave under the Rules of 1868. On receipt of the Orders, No. 1296, dated 17th June 1870, and No. 871, dated 7th July 1870, I reported that Dr. King had been allowed the full staff, and asked whether the new order must be enforced against him, and, as the reply was not decided, the reference was repeated in my No. 1024, dated 22nd August, which has never been answered directly, though the Acting Allowance Code (Sections 10 and 11) has settled the doubts for all time to come.

3. Thus, at the time when Dr. King began to draw the full staff of the post he was certainly entitled to it, and up to the time when he ceased to officiate it was still doubtful how the new rules would affect such an appointment. Had he ceased to draw the full staff as an acting officer before the rules of June 1870 appeared, there could, I conceive, have been no reason for supposing that his having drawn it for a time prejudiced his future claims, although the Orders of 24th Apri 1869 had distinctly notified that a change of rule was in contemplation ; and as he did cease so tol draw before the question was finally settled, he is, I submit, in much the same position. Had it been clear under the new rules that the acting officer would only in special cases draw the full staff of the appointment, it would have been contrary to usage to apply the new rules so as unfavourably to affect present incumbents like Dr. King, so that at most there would have been grounds for new inquiry whether Dr. King was to be required at once to choose between the Rules of 1854 and 1868, and refund the extra staff which he had drawn in event of his electing the latter.

4. I thus hold that Dr. King has a good claim now to choose the Rules of 1868, although in the manner explained he has, since their publication, derived some benefit from the Rules of 1854 ; but I am guarding my report to the best of my ability, and am also warning Dr. King of any reference, as the effect of an unfavourable ruling would certainly be to modify the leave allowances

which Dr. King could claim, and perhaps to require him to choose between refunding the excess and standing finally by the Rules of 1854.

From the Officiating Under Secretary to the Government of India, Financial Department, to the Accountant-General, Madras, dated Fort William, 31st December 1872, No. 4821.

In reply to your letter, No. 4845, dated 28th September 1872, I am directed to say that the fact of Dr. King's having drawn the full pay of his officiating appointment in 1869 and 1870 is not to be regarded as a tacit election by him of the furlough rules for Military Officers in force before 1868. If Dr. King has never formally elected to abide by the furlough rules in force before 1868, he may be allowed furlough under the Rules of 1868, but he should be required to refund the difference between the full pay of his officiating appointment which he drew in 1869 and 1870 and the allowances to which he would have been entitled in that appointment as an officer who had elected the Furlough Rules of 1868.

MEMORANDUM.

		RS.	A.	P.
Amount drawn from 26th June 1869 to 25th December 1870, at Rupees 1,150-0-0 per mensem		20,669	1	4
Amount admissible in accordance with letter from the Government of India herewith sent, viz. :—				
From 26th June to 11th September 1869, at Rupees 945-7-3 per mensem...	2,678 12 7			
,, 12th September 1869 to 16th June 1870, at Rupees 927-3-0...	8,499 3 6			
,, 17th June to 7th November 1870, at Rupees 945-7-3	4,443 9 9			
,, 8th November to 25th December 1870, at Rupees 1,031-11-9	1,623 0 7			
		17,244	10	5
		3,424	6	11
Income-tax.				
At 1½ per cent. from 26th June 1869 to 28th February 1870, and at 6 Pies per Rupee from 1st March to 25th December 1870, on Rupees 20,669-1-4	493 4 0			
Do. do. do. on Rs. 17,244 10 5	410 7 0			
		82	13	0
Total ...		3,341	9	11

(Signed) W. DONALD,
Offg. Deputy Accountant-General.

No. 72. ORDER THEREON, 11th February 1873, No. 202.

Ordered that copy of the foregoing letter, together with copies of its enclosures, be forwarded to the Secretary of State for India.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

Exd. J. H. Burns.

Audit Department.
No. 1845.

Fort Saint George,
Accountt. Genlˡ Office,
28th September 1872.

7

3

From,
The Accountant General,
Madras.

To,
The Chief Secretary to the
Government of India

Sir,

Doctor King, the subject of reference in my 871 dated 7th July 1870, having applied for furlough under the rules of 1868 I have reported that he is entitled to claim the benefit of the said though from 26th June 1869 (when he had acted for 6 months) to 26th December 1870 (when he was confirmed in the then vacant appointment) he had drawn the full staff of the appointment to.

2. The appointment was that of Chemical Examiner one of those of which the emolument was fixed in July Department order 370 dated 4th April 1867 for acting allowance in which financial Order — 10 dated 26th April 1869 (Gazette of India page 2177 promised rules at some future time accordingly when Dr King from 26th June — claimed full staff under the old rules as no new rules had been published his claim was necessarily allowed although the Officer for whom he was acting had taken leave under the rules of 1868. On receipt of the orders 1296 dated 17th June 1870 and 871 dated 7th July 1870 reported that Dr King had been allowed the full staff,

and

Govt. of India (1873) Madras.

FINANCIAL.

Dated February, 11th.
Recd.
Mrch.

G. O., 11th February 1873, No. 202.

FEBRUARY.
Nos. 71-72.

Directing that copies of a letter from the Accountant-General and its enclosures, regarding the allowances to be drawn by Dr. H. King, Chemical Examiner, Madras, during his present furlough to Europe, be forwarded to the Secretary of State.

and asked whether the new order must be enforced against him, that the reply was not decided the reference was rejected in my 1024 dated 22d August, which has never been answered directly though the A.G. Code (sections 10 and 11) has settled the doubts for all time to come.

3. Thus, at the time when Dr King began to draw the full staff of the post he was certainly entitled to it, up to the time when he ceased to officiate it was still doubtful how the new rules would affect such an appointment. Had he ceased to draw the full staff as an acting Officer before the rules of June 1870 appeared there could I conceive, have been no reason for supposing that his having drawn it for a time prejudiced his future claims although the order of 24th April 69 had distinctly noticed that a change of rule was contemplated, that he did cease so to draw before the question was finally settled, he is I submit in much the same position. Had it been decided under the new rules that the acting Officer would only in special cases draw the full staff of the appointment, it would have been contrary to usage to apply the new rules so as unfavourably to affect present incumbents like Dr King, so that at most there would have been grounds for new enquiry whether Dr King was to be required at once to choose between the rules of 64 & 68 and refund the extra staff which he had drawn in event of his electing

electing the latter.

4. I think I must hold that Dr King has a good claim now to choose the rules of 1868, although in the manner explained he has since their publication derived some benefit from the rules of 1854. But I send you herewith my report to the best of my ability & and also a warning Dr King of any reference as the effect of an unfavourable ruling would certainly be to modify the leave allowances which Dr King could claim & perhaps to require him to choose between refunding the excess & standing finally by the rules of 1854.

I have &c
(Sign) R. Taylor
Offg: Accountt: Genl
No: 4,821.

To,
The Accountant General
Madras.

Finl Departt Sir,

In reply to your letter No: 4,845, dated 28th September 1872, I am directed to say that the fact of Dr King's having drawn the full pay of his officiating appointment in 1869 and 1870, is not to be regarded as a tacit election by him of the furlough rules for military officers in force before 1868. If Dr King has never formally elected to abide by the furlough rules in force before 1868 he may be allowed furlough under the rules of 1868 but he should be required to refund the difference between the full pay

J.

of his officiating appointments which he drew in 1869 and 1870 and the allowances to which he would have been entitled in that appointment as an Officer who had elected the furlough rules of 1868.

I have &c.

(Sd) D. Barbour.
Offg: Under Secy: to the Government of India.

Fort William
The 31st Dec: 1872

(True Copies)

Arcedeckne

Asst: to the Acct: Genl

Comp'd & Ch'd

A. Pmt 2 15/73

Memo

Amount drawn from 26th June 1869 to 25th Dec: 1870 at Rs. 1150 — per mensem ..... Rs. 20669 1 4

Amount admissible in accordance with letter from the Government of India herewith dated 1/3 from 26th June to 11th Sept: 1869 at Rs. 945-7-3 per mensem ..... Rs. 2678 12 7

" 12 Sept: 1869 to 16 June 1870 at Rs. 927-3 .. 8499 3 6

" 17 June to 7th Nov: 1870 at Rs. 945-7-3 ..... 4443 9 9

" 8 Nov: to 25 Dec: 1870 at Rs. 1031 11 9 .. 1623 " 7

17244 10 5

3424 6 11

Income Tax

At 1½ per Cent from 26 June 1869 to 28 February 1870 and at 6 pies per rupee from 1st March to 25th Dec: 1870 on Rs. 20669-1-4 493 4 "

Do. Do. Do. ..... 17244-10-5 410 7 " 82 13 "

Rupees 3341 9 11

J. Donald
Offg Deputy Acct Genl

Comp'd & Ch'd

Audit Department. No. 640

Fort Saint George,
Accountant General's Office,
3d February 1873

From

The Accountant General,
to the Government of Madras

To

The Chief Secretary
Financial Department
Fort Saint George

Sir,

I have the honor to forward herewith for transmission to the Secretary of State Copy of Correspondence that has passed between this Office and the Supreme Government in the matter of the allowances to be drawn by Surgeon Henry King Chemical Examiner to this Government during his present Furlough to Europe.

2 I have also with reference thereto, to request that His Excellency the Governor in Council will be pleased to move the Secretary of State to recover from Mr. King the sum of Rupees 3,341-9-11 being, as per accompanying Memo; the allowances drawn by him under the rules of 1854 in excess of those to which he was entitled under the rules of 1868.

I have the honor to be
Sir
Your obedient servant

F. Lushington
Accountant General

Audit Office Diary
Date 5/2/73

Rec'd 1873 DEPARTMENT,
ACCTT. GENL.'S OFFICE, MADRAS.
No. 640

FROM

THE ~~DEPT.~~ ACCOUNTANT GENERAL, MADRAS.

To Chief Secretary to Govt. of Fort St. George

Dated 3rd February 1873
Recd. 4th " No. of Answer.
Ansd. 12

Subject. Rs 2,15

Report that in the recent sales the Executive Field overpaid the amount to receive Rs 2,15 Chennai Commissioner Rs on hand as Cash Rs 3314-9-11.

Write on margin

11th February 1873 No. 202.

Ordered that copy of the foregoing letter together with copies of its enclosures be forwarded to the Secretary of State for India.

Encl. Rs 2,15
Cash Rs 3314-9-11

Govt. of {1873} Madras.

Financial

Dated Feb^{y} 11.
Read
Encl.

Fin. 11 Feb^{y} 1873. No. 202.

Nos. 71. 72.

Directing that copies of a letter from the Accountant Genl. & its Enclosures regarding the allowances to be drawn by Dr. Stinz Chemical Examiner Madras during his present furlough to Europe be forwarded to the Secy. of State.