Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Local & Munl. (1897) Department.

INDEXED.

PRINTED.

G.O., No. 2359 M

DATED 28/10/97

DESPATCHED

[Despatch Abstract.]

Leave allowances

Stating that Mr. Ellis is entitled to draw his ——— in England at the current official rate of Exchange prescribed in Art. 945 of the Civil Service Regulations, and that as he cannot draw them thro' the Home Treasury the Madras Govt. may make its own arrangements for remitting to that of the amount to which he is entitled.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 2359 M., 28th October 1897.

OCTOBER.

Leave Allowances.

Stating that Mr. Ellis is entitled to draw his — in England at the current official rate of exchange prescribed in article 945 of the Civil Service Regulations, and that as he cannot draw them through the Home Treasury, the Madras Municipality may make its own arrangements for remitting to that officer the amount to which he is entitled.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 27th July 1897, No. 287—L F.D.

In forwarding herewith letter No. 113-G., dated 7th July 1897, from the President, Municipal Commission, Madras, regarding the leave allowance of Mr. Ellis, the Engineer of the Madras Municipality, I have the honour to state that Government servants on leave in England can draw in England at 1*s.* 6*d.* If they elect to draw in India, then they draw in rupees and make their own arrangements to remit at the current rate. This rule cannot be applied exactly to municipal officers, as the Home treasury has no concern with them, but if the rule applicable to Government servants be followed by analogy, then the agents of the municipality's bankers at Home should pay at 1*s.* 6*d.*

2. If, however, this cannot be arranged, then it would be irregular to pay at 1*s.* 6*d.* in India, for this is not permissible in the analogous case of Government servants, which governs the decision of this question.

3. Orders are, at the same time, requested regarding the drawal, in July 1896, by Mr. Ellis, of Rs. 390-13-2 in India, being the difference of his leave allowances, calculated at 1*s.* 6*d.* and the rate then current.

ENCLOSURES.

From Lieutenant-Colonel G. M. J. MOORE, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department (through the Accountant-General), dated 7th July 1897, No. 113-G.

1. Copy of letter No. 709—L.F.D., dated 23rd March 1897, from the Accountant-General to the President.
2. Copy of letter, P.W. No. 1803, dated 26th March 1897, from Mr. R. E. Ellis to the President.
3. Copy of letter No. 10—L.F.D., dated 5th April 1897, from the Accountant-General to the President.
4. Copy of letter, P.W. No. 72, dated 13th April 1897, from the Engineer to the Accountant-General.
5. Copy of letter, P.W. No. 71, dated 13th April 1897, from the Engineer to the President.
6. Copy of letter No. 68—L.F.D., dated 27th April 1897, from the Accountant-General to the Engineer.
7. Copy of letter No. 83—L.F.D., dated 30th April 1897, from the Accountant-General to the President.

In forwarding the marginally-noted copies of correspondence, I have the honour to submit that, under G.O., No. 1064 M., dated 23rd June 1896, and G.O., No. 1802 M., dated 24th October 1896, Mr. Ellis was allowed to draw his furlough allowance at a minimum rate of 1*s.* 6*d.* to the rupee.

2. While Mr. Ellis was on leave, his pay had been remitted to him at the market rate of exchange.

3. In accordance with the above-quoted Government Orders, he submitted a bill for the difference amounting to Rs. 390-13-2.

4. The Accountant-General has disallowed this, because payment was not made at the Home Treasury.

5. The municipality has no transactions with the Home Treasury.

6. It seems rather hard that Mr. Ellis should suffer considerable pecuniary loss through no fault of his own.

7. Government has ruled that he is entitled to his furlough allowances at a minimum rate of 1*s.* 6*d.*, but the Accountant-General says he is not to get it at that rate.

8. I cannot serve two masters and shall be obliged by a ruling as to which I am to obey.

9. I may say that the Health Officer has been similarly retrenched and a ruling in Mr. Ellis' case will dispose of both.

From W. H MICHAEL, Esq, Officiating Accountant-General, to the President, Municipal Commission, Madras, dated Fort St. George, 23rd March 1897, No. 709—L.F.D.

With reference to the bill for Rs. 390-13-2 drawn by Mr. R. E. Ellis, Engineer to the municipality, on the 31st July 1896, as balance of absentee allowance while on leave on medical certificate in 1893, I have the honour to state that, as Mr. Ellis did not draw his allowance out of India, he cannot be given the 1*s.* 6*d.* rate laid down in article 945, Civil Service Regulations. In that article it is distinctly said that when payment is made at the Home Treasury of the Government of India, the minimum rate of 1*s.* 6*d.* shall be taken, but in the case of an officer whose allowances were paid in Madras, and remitted to him privately, no such concession can be allowed.

2. I request, therefore, that the amount be recovered by deductions of one-third of Mr. Ellis' salary, commencing from next month.

From R. E. ELLIS, Esq., M.I.C.E., Engineer, Municipal Commission, Madras, to the President, Municipal Commission, Madras, dated 26th March 1897, P.W. No. 1803.

With reference to letter No. 709—L.F.D., dated 23rd March 1897, from the Accountant-General, I have the honour to request that His Excellency the Governor in Council may be addressed on the matter with a view to my salary, during my absence on leave recently sanctioned, being fixed at Rs. 450 under section 46 of the Municipal Act and remitted to me in England at the same rate of exchange as would be paid to a Government officer at the Home Treasury under the Civil Service Regulations, and that my salary during my absence on leave in 1893 be likewise fixed at Rs. 400, payable by remittance to England under the same conditions.

2. In support of my application I would mention—

(1) That there is no regulation in Civil Service Code which entitles me to draw my pay at the Home Treasury, as I am not a Government officer.

(2) Under article 951, I would be prohibited from drawing my pay from a Home Treasury, as I could not produce a last pay certificate in accordance with that rule.

(3) That no special arrangement had been made for me to draw my pay at the Home Treasury.

(4) That the Revenue Officer remitted my pay to England as Revenue Officer of the Madras Municipality and that it was not done privately as stated in the letter above referred to.

P.W. No. 1809.

Forwarded to Accountant-General for favour of remarks.

(Signed) G. M. J. MOORE, Lt.-Col.,
President, Municipal Commission.

26th March 1897.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the President, Municipal Commission, Madras, dated Fort St. George, 5th April 1897, No. 10—L.F.D.

With reference to your endorsement, P.W. No. 1809, dated the 26th March 1897, on a letter of the same date from the Engineer of the municipality to your address, regarding his leave allowances, I have the honour to state that the claim put forward by the Engineer is barred by section 46 of the Act. This section lays down that "where leave of absence has been granted under section 45, the Governor in Council shall have power to direct the payment out of the Municipal Fund of such salary *as is in accordance* with the regulations from time to time applicable to Government service, to the officer on leave, and to the person appointed to act in his place." Mr. Ellis' leave allowance must, accordingly, be fixed at *half his average salary* for the three years preceding the date on which he gives over charge and not at *half his pay* at time of doing so.

2. There appear, as stated by the Engineer, to be no rules under which arrangements can be made for the payment to him of his leave allowances at the Home Treasury. I am, however, making a reference on the subject to the Municipal Commissioners of Calcutta and Bombay and, on receipt of replies, will inform you of the result.

From R. E. ELLIS, Esq., M.I.C.E, Engineer, Municipal Commission, Madras, to the Accountant-General, dated Madras, 13th April 1897, P.W. No. 72.

As by G.O., No. 381 M., dated 20th March 1893, I am entitled to the benefit of the rules of chapter XIII of Civil Service Regulations, and as under article 346 of the regulations an officer can draw his leave allowances at the Home Treasury, I have the honour to request that you will

kindly arrange for my leave allowances being paid to me at the Home Treasury during my leave granted to me by Government and notified at page 75 of the *Fort St. George Gazette*, dated 23rd March 1897.

2. In this connection I may refer you to article 1290 of the Civil Account Code, from which it will be seen that the leave allowances of a Municipal officer can be drawn at the Home Treasury, whether or not that officer was admitted to the benefits of chapter XIII of the Civil Service Regulations.

From R. E. ELLIS, Esq., M.I.C.E., Engineer, Municipal Commission, Madras, to the President, Municipal Commission, Madras, dated 13th April 1897, P.W. No. 71.

I have the honour to address you on the following matter.

2. In 1893 I was granted six months leave on medical certificate on the leave allowance of Rs. 384–6–10 per mensem. While on leave I drew £26–2–7, the equivalent of the above amount at the exchange of 1s. 4$\frac{3}{4}$*d.* per rupee under the notification of the Government of India, dated 27th February 1893. The amount was remitted to me by bills on England purchased in the local market at the current rate of exchange by the Revenue Officer. Subsequently the Accountant-General, in his letter, No. 491—L.F.D., dated 14th December 1893, objected to the method of calculation and directed that my leave allowances should be calculated at the current market rate of exchange. Thereupon the amount under objection, viz., Rs. 182–3–9, was refunded by me.

3. Under the powers vested in it by section 46 of Act I of 1884, the Government was pleased in its order No. 1064 M., dated 23rd June 1896, to rule that my leave allowances should be disbursed at the official rate of exchange, subject to the minimum fixed by article 945 of the Civil Service Regulations.

4. On the 31st July 1896 I drew Rs. 390–13–2, being the differences between the allowances I had actually drawn and those admissible to me under the order quoted.

5. In his letter, No. 709—L.F.D., dated 23rd March 1897, the Accountant-General takes objection to the payment on the ground that the leave allowances were not paid at the Home Treasury, having thus shifted the ground of objection.

6. Further, from his letter No. 10—L.F.D., dated 5th April 1897, it will be seen that the Accountant-General holds the opinion, in which I once concurred, that there are no definite rules under which the leave allowances of a municipal officer can be paid at the Home Treasury, but a perusal of article 1290 of the Civil Account Code and article 346 of the Civil Service Regulations will indicate that the contention is not correct. I have been informed that officers of the Port Trust fund draw their leave allowances at the Home Treasury, and the position of those officers is not in any way superior to that of the officers of the Madras Municipality.

7. Admitting, however, that the Accountant-General's view of the case that there are no rules of the kind referred to is correct, I still venture to think that his order of retrenchment is not sustainable.

8. The principle which underlies the rules of the Civil Service Regulations governing the payment of leave allowances at the Home Treasury is that when those allowances are spent in England they should be paid at a more favourable rate of exchange than those paid in the country and spent in the country.

9. In my case while the allowances were drawn by the Revenue Officer here, they were ultimately remitted Home and were *actually spent* there—thus while the principle of the rule was satisfied it is only the formality—the formality of drawing the allowances through the agency of the Home Treasury—that was not observed.

10. I beg to add that even the non-observance of the formality is not my fault. The Account Department, either of this office or of the Accountant-General's, which should have known the rules better, should have advised me in the matter and made the necessary arrangements.

11. In view, therefore, of the peculiar circumstances of my case, viz., that although my leave allowances were drawn in India by the Revenue Officer, they were actually spent at Home and that I have been declared by Government to be entitled to the favourable rates of allowances admissible to officers of Government in analogous position, I beg to request that you will kindly move Government to direct the Accountant-General to withdraw the retrenchment order under contention.

12. In conclusion I may remark that should the Accountant-General's opinion that there are no rules under which a municipal officer can draw his leave allowances at the Home Treasury be correct and his contention that the existence of a rule of the kind is necessary to enable such an officer to draw the leave allowances at the official rate of exchange be allowed, the provision of section 46 of the Municipal Act will always remain a dead letter, and I presume that this was not the intention of the legislature when the law was framed.

P.W. No. 80.

Forwarded to the Accountant-General for favour of remarks.

(Signed) G. M. J. MOORE, Lt.-Col.,
President, Municipal Commission.

14*th April* 1897.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the Engineer, Municipal Commission, Madras, dated Fort St. George, 27th April 1897, No. 68—L.F.D.

In reply to your letter, P.W. No. 72, dated the 13th April 1897, requesting me to arrange for the payment of your leave allowances at the Home Treasury, I have the honour to state that article 1290 of the Civil Account Code, referred to by you, is only applicable to Government servants lent to local bodies, and that in your case the municipality should make the necessary arrangements.

From W. H. MICHAEL, Esq., Officiating Accountant-General, and W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, to the President, Municipal Commission, Madras, dated Fort St. George, 30th April 1897, No. 83—L.F.D.

With reference to your endorsement, P.W. No. 80, dated the 14th April 1897, on Mr. Ellis' letter, P.W. No. 71, dated the 13th idem, we have the honour to state that we have nothing to add to the remarks contained in our previous letter No. 10—L.F.D., dated 5th April 1897.

As regards Mr. Ellis' remark in paragraph 10 of his letter under reply, we have to state that as there are no rules for the payment of his leave allowances in England, it was not for this office to make any arrangements in the matter. We have further to add that, from a letter received from the Bombay Municipality, it appears that the leave allowances of their officers in England are paid by their bankers at the current rate of exchange.

ORDER—No. 2359 M., dated 28th October 1897.

Under paragraph 2 of G.O., No. 1064 M., dated 23rd June 1896, Mr. Ellis is entitled to draw his leave allowances in England at the current official rate of exchange prescribed in article 945 of the Civil Service Regulations. As, however, he cannot draw his allowances through the Home Treasury, with which the Madras Municipality has no transactions, it rests with the municipality to make its own arrangements, whether through the agents of its bankers or in any other manner which may be found convenient, for remitting to that officer the amount to which he is entitled. All that the Accountant-General need require is the production of such certificate as will satisfy him that the leave allowances have been drawn by the officer in England and that the amount so received in sterling does not exceed the equivalent of the allowances at the prescribed rate of exchange.

2. The Accountant-General, if he is satisfied as above, is accordingly requested to withdraw his objection to the payment of Rs. 390–13–2 referred to in paragraph 3 of his letter.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the President, Municipal Commission, Madras.
„ Accountant-General.

Exd. W. D'Moss.

Again G.O., dated 189 , No.

Current No. 2725. M. of 1897, dated 27th July 1897 from the Accountant General Madras.

Current No. of 189 , dated from the

Sent in G.O. 2355 G.M.E. 20th Aug 97 on C.No. 2725 M of 97

SUBJECT.

Payment of the leave allowances of Mr Ellis, Engineer, Madras Municipality.

FOR ORDERS.

G.O. 364 M / 17-3-93 C

G.O. 381 M / 20-3-93 F

In 1893, Mr Ellis, the Engineer of the Madras Municipality was granted leave on medical certificate for six months under chapter XIII of the Civil Service Regulations, and ~~[illegible]~~ his leave allowances amounted to Rs 384-6-10 per mensem. The equivalent in sterling of this amount at the rate of exchange of sh. 1–4 3/4 d. per rupee, prescribed in the notification of the Government of India, dated 27th February 1893, was £26–2sh–7d. and this sum was remitted home to Mr Ellis by the Revenue Officer, by bills on England purchased in the local market at the current rate of exchange. The Accountant General, however, having objected to this method

of calculation and directed that his (Mr Ellis') leave allowances should be calculated at the current market rate of exchange, the amount under objection viz, Rs 182-3-9 was refunded by Mr Ellis.

2. In paragraph 2. of G.O. № 1064. M, dated 23rd June 1896, the Government in reply to a reference made by Mr Ellis on the subject ruled that when on leave in England he will draw his leave allowances at the current official rate of exchange, subject to a minimum of 1s-6d to the rupee, in accordance with Article 945 of the Civil Service Regulations. Under this order, Mr Ellis drew on the 31st July 1896, an additional sum of Rs 390-13-2 being the difference between the allowances actually drawn by him during the period of his leave in 1893, and those admissible under Article 945 of the Civil Service Regulations. The Accountant General, however, takes exception to the payment of this sum on the ground that, as the leave allowances of Mr. Ellis were not paid and are not payable

B

at the Home Treasury in England, as laid down in Article 945 of the Civil Service Regulations, but were paid in Madras and remitted to him privately, the provisions of that article cannot apply to his case. But Mr Ellis contends that the Madras Municipality has no transactions with the Home Treasury, that the Revenue Officer remitted to him his leave allowances as Revenue Officer of the Municipality, and not privately as observed by the Accountant General, and that the principle, which underlies the rules of the Civil Service Regulations governing the payment of leave allowances at the Home Treasury, being that, when those allowances are spent in England they should be paid at a more favourable rate of exchange, than those paid in the country, this principle

was satisfied in his case, the allowances having been ultimately remitted Home and spent there although originally drawn in India by the Revenue Officer, and that it was the formality of drawing the allowances through the agency of the Home Treasury that was not observed. He therefore requests that, in view of the special circumstances of his case the Accountant General may be directed to withdraw the retrenchment order under contention.

3. With his letter read above the President of the Municipal commission, Madras forwards copies of the correspondence that has taken place between him and the Accountant General in the matter, and requests a ruling on the subject. The Accountant General through whom this letter was forwarded states that in the case of Government servants on leave in England, allowances are paid at 1s-6d. the rupee if drawn through the Home Treasury and that if they elect to draw in India, then they draw in rupees and make their own arrangements to remit the amounts to England at the current rate of exchange. This rule, cannot, he considers, be applied exactly to municipal officers as the Home Treasury has no concern with them; but he observes that if the rule applicable to Government servants be followed by analogy, then the agents of the municipality's bankers at home should pay at 1s-6d. if the allowances are drawn in England, and that if this cannot be arranged it would be irregular to pay at 1s-6d in India, as this is not permissible in the analogous case of Government servants.

4. As

4. As observed by the Accountant General, the Home Treasury has no concern with municipal officers and the leave allowances of these officers cannot be drawn there. Nor can the practice which obtains in the case of Government servants electing to draw their allowances in India, be applied to the case of Mr Ellis, as he did not elect to draw his allowances in India. He evidently wanted to draw his allowances in England and as under paragraph 2. of G.O. No 1064-M dated 23rd June 1896 he is entitled to draw it at the current official rate of exchange subject to a minimum of 1s-6d in the rupee in accordance with Article 945 of the Civil Service Regulations, it does not appear that the fact of the Home Treasury having nothing to do with municipal officers

B

can deprive him of this right. The Accountant General now says that, as there is no provision for drawing the allowances at the Home Treasury the minimum rate of exchange may be allowed, if the allowances are drawn from the agents of the municipality's bankers at home. ~~Now~~ This is a simple arrangement and may be effected by the municipality without difficulty; but supposing the municipality's bankers have no agents at home is Mr Ellis or any other officer to suffer for no fault of his own? Again if the rate given in Article 945 of the Civil Service Regulations, viz 1-8-6d can be allowed if the agents of the municipality's bankers at home pay the allowances, what difference does it make if the municipality arranges to pay him in any other

There is no need to entertain any such supposition

manner, say by sending him a bill on England, as was done in this instance, provided that the payment is made to the officer in England? In neither case is the payment made through the Home Treasury, as required by Article 945 of the Civil Service Regulations, and if one course is unobjectionable, it follows that the other is equally good. It is therefore submitted that there is no objection to the payment of leave allowances at the official rate of exchange prescribed in Article 945 of the Civil Service Regulations, provided the amount drawn by Mr Ellis is paid in England, whether the municipality arranges to make the payment either through the agents of its bankers, or in any other manner it finds convenient and the Accountant General may be directed to withdraw

A

his objection to the amount of Rs 390-13-2 drawn by Mr Ellis.

L.R.
20/9/07

H.H.

Mr Ellis was given the privilege of Art 945 C.S.I.R. (G.O. 23/6/96 as 10th M.) under Sec 46 of the Coty Munc. Act I of 1884) the Govt in C. has "power to direct the Govt out "of the Mun. fund of such salary "as is in accordance with the "regulations from time to time "applicable to the Govt service, "to the officer on leave"

The effect is that the Munty. must provide out of its funds for Mr Ellis, when he draws his leave allowances in England, the sum ~~equivalent~~ in rupees ~~to the sum~~ that will provide a sterling leave allowance at the official or privileged rate etc.

A

a Govt. officer is paid.

As the Municipal officer does not draw through the Home treasury, it must rest with the Mcty. to make its own arrangements for finding & remitting the necessary amount to meet the liability.

All that it appears to me that the A.G. should require is such certificate as will satisfy him that the leave allowance has been paid to the officer in England & that the amount received by the officer in sterling does not exceed the prescribed rate.

[illegible] 30/9(97)

[illegible] 6/10/97

[L. & M. 150—30-6-97.] Payment of leave allowances in England to Madras muncl. officers

LOCAL AND MUNICIPAL DEPARTMENT

118

Papers to be read in proceedings :—

Again G.O., No. dated 189 .

Again G.O., No. dated 189 :

Current No. 2725 M of 1897, dated 27th July 1897, from the Accountant General Madras.

" " " 189 , " , "

" " " 189 , " , "

P.S.

ORDER. No. 2359 Md/28/10/97

Under paragraph 2 of G.O. No 1064, M, dated 23rd June 1896, Mr Ellis is entitled to draw his leave allowances in England at the current official rate of exchange prescribed in article 945 of the Civil Service Regulations. As, however, he cannot draw his allowances through the Home Treasury, with which the Madras municipality has no transactions, it rests with the municipality to make its own arrangements, whether through the agents of its bankers or in any other manner which may be found convenient for remitting to that officer the ~~necessary~~ amount which he is entitled. All that the Accountant General ~~should~~ need require ~~in such cases~~ is the production of such

certificate ~~which~~ as will satisfy him that the leave allowances have been drawn by the officer in England and that the amount is received ~~by him~~ in sterling does not exceed the equivalent of the allowances at the prescribed rate of exchange.

2. The Accountant General, if he is satisfied as above, is accordingly requested to withdraw his objection to the payment of Rs. 390-13-2 referred to in paragraph 3 of his letter.

(From Orders)

V.R.
18/10/97

27/10/97

To
The President, Municipal Commission, Madras
" Accountant General. S/o

Despd 22/11/97

40

Government (1897) of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Proof 13/11
15/11

Recd. } 1897. Enclosures
Regd. } Spare copies.

G.O., No. 2359 M., 28th October 1897.

OCTOBER.

Leave Allowances.

Stating that Mr. Ellis is entitled to draw his — in England at the current official rate of exchange prescribed in article 945 of the Civil Service Regulations, and that as he cannot draw them through the Home Treasury, the Madras Municipality may make its own arrangements for remitting to that officer the amount to which he is entitled.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 27th July 1897, No. 287—L.F.D.

In forwarding herewith letter No. 113-G., dated 7th July 1897, from the President, Municipal Commission, Madras, regarding the leave allowance of Mr. Ellis, the Engineer of the Madras Municipality, I have the honour to state that Government servants on leave in England can draw in England at 1*s.* 6*d.* If they elect to draw in India, then they draw in rupees and make their own arrangements to remit at the current rate. This rule cannot be applied exactly to municipal officers, as the Home treasury has no concern with them, but if the rule applicable to Government servants be followed by analogy, then the agents of the municipality's bankers at Home should pay at 1*s.* 6*d.*

2. If, however, this cannot be arranged, then it would be irregular to pay at 1*s.* 6*d.* in India, for this is not permissible in the analogous case of Government servants, which governs the decision of this question.

3. Orders are, at the same time, requested regarding the drawal, in July 1896, by Mr. Ellis, of Rs. 390-13-2 in India, being the difference of his leave allowances, calculated at 1*s.* 6*d.* and the rate then current.

ENCLOSURES.

From Lieutenant-Colonel G. M. J. MOORE, C.I.E., President, Municipal Commission, Madras, to the Secretary to Government, Local and Municipal Department (through the Accountant-General), dated 7th July 1897, No. 113-G.

1. Copy of letter No. 709—L.F.D., dated 23rd March 1897, from the Accountant-General to the President.
2. Copy of letter, P.W. No. 1803, dated 26th March 1897, from Mr. R. E. Ellis to the President.
3. Copy of letter No. 10—L.F.D., dated 5th April 1897, from the Accountant-General to the President.
4. Copy of letter, P.W. No. 72, dated 13th April 1897, from the Engineer to the Accountant-General.
5. Copy of letter, P.W. No. 71, dated 13th April 1897, from the Engineer to the President.
6. Copy of letter No. 68—L.F.D., dated 27th April 1897, from the Accountant-General to the Engineer.
7. Copy of letter No. 83—L.F.D., dated 30th April 1897, from the Accountant-General to the President.

In forwarding the marginally-noted copies of correspondence, I have the honour to submit that, under G.O., No. 1064 M., dated 23rd June 1896, and G.O., No. 1802 M., dated 24th October 1896, Mr. Ellis was allowed to draw his furlough allowance at a minimum rate of 1*s.* 6*d.* to the rupee.

2. While Mr. Ellis was on leave, his pay had been remitted to him at the market rate of exchange.

3. In accordance with the above-quoted Government Orders, he submitted a bill for the difference amounting to Rs. 390-13-2.

4. The Accountant-General has disallowed this, because payment was not made at the Home Treasury.

5. The municipality has no transactions with the Home Treasury.

6. It seems rather hard that Mr. Ellis should suffer considerable pecuniary loss through no fault of his own.

7. Government has ruled that he is entitled to his furlough allowances at a minimum rate of 1*s.* 6*d.*, but the Accountant-General says he is not to get it at that rate.

8. I cannot serve two masters and shall be obliged by a ruling as to which I am to obey.

9. I may say that the Health Officer has been similarly retrenched and a ruling in Mr. Ellis' case will dispose of both.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the President, Municipal Commission, Madras, dated Fort St. George, 23rd March 1897, No. 709—L.F.D.

With reference to the bill for Rs. 390-13-2 drawn by Mr. R. E. Ellis, Engineer to the municipality, on the 31st July 1896, as balance of absentee allowance while on leave on medical certificate in 1893, I have the honour to state that, as Mr. Ellis did not draw his allowance out of India, he cannot be given the 1*s.* 6*d.* rate laid down in article 945, Civil Service Regulations. In that article it is distinctly said that when payment is made at the Home Treasury of the Government of India, the minimum rate of 1*s.* 6*d.* shall be taken, but in the case of an officer whose allowances were paid in Madras, and remitted to him privately, no such concession can be allowed.

2. I request, therefore, that the amount be recovered by deductions of one-third of Mr. Ellis' salary, commencing from next month.

From R. E. ELLIS, Esq., M.I.C.E., Engineer, Municipal Commission, Madras, to the President, Municipal Commission, Madras, dated 26th March 1897, P.W. No. 1803.

With reference to letter No. 709—L.F.D., dated 23rd March 1897, from the Accountant-General, I have the honour to request that His Excellency the Governor in Council may be addressed on the matter with a view to my salary, during my absence on leave recently sanctioned, being fixed at Rs. 450 under section 46 of the Municipal Act and remitted to me in England at the same rate of exchange as would be paid to a Government officer at the Home Treasury under the Civil Service Regulations, and that my salary during my absence on leave in 1893 be likewise fixed at Rs. 400, payable by remittance to England under the same conditions.

2. In support of my application I would mention—

(1) That there is no regulation in Civil Service Code which entitles me to draw my pay at the Home Treasury, as I am not a Government officer.

(2) Under article 951, I would be prohibited from drawing my pay from a Home Treasury, as I could not produce a last pay certificate in accordance with that rule.

(3) That no special arrangement had been made for me to draw my pay at the Home Treasury.

(4) That the Revenue Officer remitted my pay to England as Revenue Officer of the Madras Municipality and that it was not done privately as stated in the letter above referred to.

P.W. No. 1809.

Forwarded to Accountant-General for favour of remarks.

(Signed) G. M. J. MOORE, Lt.-Col.,
President, Municipal Commission.

26th March 1897.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the President, Municipal Commission, Madras, dated Fort St. George, 5th April 1897, No. 10—L.F.D.

With reference to your endorsement, P.W. No. 1809, dated the 26th March 1897, on a letter of the same date from the Engineer of the municipality to your address, regarding his leave allowances, I have the honour to state that the claim put forward by the Engineer is barred by section 46 of the Act. This section lays down that "where leave of absence has been granted under section 45, the Governor in Council shall have power to direct the payment out of the Municipal Fund of such salary *as is in accordance* with the regulations from time to time applicable to Government service, to the officer on leave, and to the person appointed to act in his place." Mr. Ellis' leave allowance must, accordingly, be fixed at *half his average salary* for the three years preceding the date on which he gives over charge and not at *half his pay* at time of doing so.

2. There appear, as stated by the Engineer, to be no rules under which arrangements can be made for the payment to him of his leave allowances at the Home Treasury. I am, however, making a reference on the subject to the Municipal Commissioners of Calcutta and Bombay and, on receipt of replies, will inform you of the result.

From R. E. ELLIS, Esq., M.I.C.E., Engineer, Municipal Commission, Madras, to the Accountant-General, dated Madras, 13th April 1897, P.W. No. 72.

As by G.O., No. 381 M., dated 20th March 1893, I am entitled to the benefit of the rules of chapter XIII of Civil Service Regulations, and as under article 346 of the regulations an officer can draw his leave allowances at the Home Treasury, I have the honour to request that you will

kindly arrange for my leave allowances being paid to me at the Home Treasury during my leave granted to me by Government and notified at page 75 of the *Fort St. George Gazette*, dated 23rd March 1897.

2. In this connection I may refer you to article 1290 of the Civil Account Code, from which it will be seen that the leave allowances of a Municipal officer can be drawn at the Home Treasury, whether or not that officer was admitted to the benefits of chapter XIII of the Civil Service Regulations.

From R. E. ELLIS, Esq., M.I.C.E., Engineer, Municipal Commission, Madras, to the President, Municipal Commission, Madras, dated 13th April 1897, P.W. No. 71.

I have the honour to address you on the following matter.

2. In 1893 I was granted six months leave on medical certificate on the leave allowance of Rs. 384–6–10 per mensem. While on leave I drew £26–2–7, the equivalent of the above amount at the exchange of 1s. $4\frac{3}{4}d.$ per rupee under the notification of the Government of India, dated 27th February 1893. The amount was remitted to me by bills on England purchased in the local market at the current rate of exchange by the Revenue Officer. Subsequently the Accountant-General, in his letter, No. 491—L.F.D., dated 14th December 1893, objected to the method of calculation and directed that my leave allowances should be calculated at the current market rate of exchange. Thereupon the amount under objection, viz.., Rs. 182–3–9, was refunded by me.

3. Under the powers vested in it by section 46 of Act I of 1884, the Government was pleased in its order No. 1064 M., dated 23rd June 1896, to rule that my leave allowances should be disbursed at the official rate of exchange, subject to the minimum fixed by article 945 of the Civil Service Regulations.

4. On the 31st July 1896 I drew Rs. 390–13–2, being the differences between the allowances I had actually drawn and those admissible to me under the order quoted.

5. In his letter, No. 709—L F.D., dated 23rd March 1897, the Accountant-General takes objection to the payment on the ground that the leave allowances were not paid at the Home Treasury, having thus shifted the ground of objection.

6. Further, from his letter No. 10—L.F.D., dated 5th April 1897, it will be seen that the Accountant-General holds the opinion, in which I once concurred, that there are no definite rules under which the leave allowances of a municipal officer can be paid at the Home Treasury, but a perusal of article 1290 of the Civil Account Code and article 346 of the Civil Service Regulations will indicate that the contention is not correct. I have been informed that officers of the Port Trust fund draw their leave allowances at the Home Treasury, and the position of those officers is not in any way superior to that of the officers of the Madras Municipality.

7. Admitting, however, that the Accountant-General's view of the case that there are no rules of the kind referred to is correct, I still venture to think that his order of retrenchment is not sustainable.

8. The principle which underlies the rules of the Civil Service Regulations governing the payment of leave allowances at the Home Treasury is that when those allowances are spent in England they should be paid at a more favourable rate of exchange than those paid in the country and spent in the country.

9. In my case while the allowances were drawn by the Revenue Officer here, they were ultimately remitted Home and were *actually spent* there—thus while the principle of the rule was satisfied it is only the formality—the formality of drawing the allowances through the agency of the Home Treasury—that was not observed.

10. I beg to add that even the non-observance of the formality is not my fault. The Account department, either of this office or of the Accountant-General's, which should have known the rules better, should have advised me in the matter and made the necessary arrangements.

11. In view, therefore, of the peculiar circumstances of my case, viz., that although my leave allowances were drawn in India by the Revenue Officer, they were actually spent at Home and that I have been declared by Government to be entitled to the favourable rates of allowances admissible to officers of Government in analogous position, I beg to request that you will kindly move Government to direct the Accountant-General to withdraw the retrenchment order under contention.

12. In conclusion I may remark that should the Accountant-General's opinion that there are no rules under which a municipal officer can draw his leave allowances at the Home Treasury be correct and his contention that the existence of a rule of the kind is necessary to enable such an officer to draw the leave allowances at the official rate of exchange be allowed, the provision of section 46 of the Municipal Act will always remain a dead letter, and I presume that this was not the intention of the legislature when the law was framed.

P.W. No. 80.

Forwarded to the Accountant-General for favour of remarks.

(Signed) G. M. J. MOORE, Lt.-Col.,
President, Municipal Commission.

14th April 1897.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the Engineer, Municipal Commission, Madras, dated Fort St. George, 27th April 1897, No. 68—L.F.D.

In reply to your letter, P.W. No. 72, dated the 13th April 1897, requesting me to arrange for the payment of your leave allowances at the Home Treasury, I have the honour to state that article 1290 of the Civil Account Code, referred to by you, is only applicable to Government servants lent to local bodies, and that in your case the municipality should make the necessary arrangements.

From W. H. MICHAEL, Esq., Officiating Accountant-General, and W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, to the President, Municipal Commission, Madras, dated Fort St. George, 30th April 1897, No. 83—L.F.D.

With reference to your endorsement, P.W. No. 80, dated the 14th April 1897, on Mr. Ellis' letter, P.W. No. 71, dated the 13th idem, we have the honour to state that we have nothing to add to the remarks contained in our previous letter No. 10—L.F.D., dated 5th April 1897.

As regards Mr. Ellis' remark in paragraph 10 of his letter under reply, we have to state that as there are no rules for the payment of his leave allowances in England, it was not for this office to make any arrangements in the matter. We have further to add that, from a letter received from the Bombay Municipality, it appears that the leave allowances of their officers in England are paid by their bankers at the current rate of exchange.

ORDER—No. 2359 M., dated 28th October 1897.

Under paragraph 2 of G.O., No. 1064 M., dated 23rd June 1896, Mr. Ellis is entitled to draw his leave allowances in England at the current official rate of exchange prescribed in article 945 of the Civil Service Regulations. As, however, he cannot draw his allowances through the Home Treasury, with which the Madras Municipality has no transactions, it rests with the municipality to make its own arrangements, whether through the agents of its bankers or in any other manner which may be found convenient, for remitting to that officer the amount to which he is entitled. All that the Accountant-General need require is the production of such certificate as will satisfy him that the leave allowances have been drawn by the officer in England and that the amount so received in sterling does not exceed the equivalent of the allowances at the prescribed rate of exchange.

2. The Accountant-General, if he is satisfied as above, is accordingly requested to withdraw his objection to the payment of Rs. 390–13–2 referred to in paragraph 3 of his letter.

(True Extract.)

Secretary to Government.

To the President, Municipal Commission, Madras.
" Accountant-General.

Ed. W. D'Moss.

M. G. S. —— 97–98
M. M. & M. G 113 of 7-7-97.

AMS

Local & Munl. (1897) Department.

CURRENT No. 2725 M

From

THE ~~PRESIDENT~~, Accountant General
~~Municipal Commission~~,
Madras.

Order

~~G.~~ No. ~~113~~ L. F. D / 287.

Dated 27th July '97

Received 28 JUL. 1897

Registered 28-8-1897

Enclosures 8 ~~7~~

Spare copies

SUBJECT.

Forwarding letter from the President Munl. Commission Madras
Requesting ~~for~~ a ruling as to the rate at which the leave allowances to the Engineer and the Health officer should be paid in England –

To The Madras Inl. Auditor for remarks.

118
0449

BACK PAPERS.

G.O.	No.	Department.	Date.
Go	2106	Ch	12-12-96
Go	1975	Ch	17-11-96
Go	1802	h	24-10-96
Go	1064	h	23-6-96
	1065		
Go	381	h	20-3-93
Go	1875	h	11-11-95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

copy sent to Press. 3-11-97

inted for signature. 19-11-97

atched in print. 22-11-97

MAIN G.O. No. , DATED 189 .

DEPARTMENT,

NUMBER OF COPIES REQUIRED. Order complete. Letter only. Order complete.

Initials of attender.

12

No. 2725 h — A Enclosure

GOVERNMENT

GOVERNMENT.

h = Print in full.
h = Not to be printed.
P = Print abstract only.
= Print heading only.