

(1) Number of pages 36
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MADRAS RECORD OFFICE.

Government of Madras.

P. W. DEPARTMENT.

G.O. No. 1269...	Press Mis.
174-75	
Dated 9th - 11 - 1868.	

Not to be folded or roughly handled

No. 474. Read the following Endorsement of the Consulting Engineer for Irrigation and Canal Company, dated Madras, 2nd April 1868, No. 2:—

Read the following letter from the Agent and Manager of the Madras Irrigation and Canal Company, to the Consulting Engineer for Irrigation and Canal Company, dated Madras, 27th March 1868, No. 521.

1. I have the honor to furnish you with extracts of a letter, which I have recently received from my Directors, on the subject of certain items of expenditure in connection with Mr. Badham's official journey to Kurnool and the Divisions, and to request that you will again submit the matter to the favorable consideration of the Government.

2. With regard to the purchase of a bullock coach, the facts seem to have been misunderstood both by yourself and the Board of Directors.

3. When soon after my arrival in Madras I paid an official visit to Kurnool, I was advised to *purchase* a bullock-coach, as the only certain means of reaching my destination, and I found that my predecessor had, on a similar occasion, expended a sum of Rupees 639-8-0 on the purchase of a bullock-coach and palanquin, and having sold both articles for a total of Rupees 214-4-0, the Company eventually paid a sum of Rupees 425-4-0 under that one item of transit expenses alone. Acting in perfect good faith upon that precedent, I purchased a bullock-coach without thinking it necessary to ask the permission of the Government. I may parenthetically observe that the whole sum expended by the Company on account of *my* journey to Kurnool and the Divisions was Rupees 249-4-3, whereas my predecessor's expenses amounted to Rupees 1,134-2-4.

4. When it became necessary for Mr. Badham to make a similar journey, the preliminaries were considered with that extreme and punctitious regard to economy, which has characterised every transaction for which I have been responsible since I took charge. It did so happen that Mr. Badham by laying himself under an obligation to a friend, (which I consider a greater sacrifice than a mere disbursement of money,) saved the Company the expense of either the purchase or hire of a bullock-coach.

5. Upon his *second* journey no such friend was at hand, nor after making all possible inquiries could we find a bullock-coach to *hire*, and I then unhesitatingly sanctioned the *purchase* of a bullock-coach, conscientiously believing not only that I was doing that which was most conducive to the interests of the Company, but that which I had full authority to do without troubling the Government with a reference for special sanction. *Subsequently* the idea arose, whether with myself or Mr. Badham I cannot recollect, that it might be safer to apply for sanction for the expenditure, and an indent was sent in. It never occurred to me that the promulgation of the new Rules, which specially provided for *transit expenses*, affected my position in any way, and I felt myself supported by a double precedent in adopting the measure I did adopt.

6. I am quite sure that neither the Government nor the Company wish Mr. Badham or myself to expend money on the Company's business out of our private means, and that they will perceive that there is no analogy whatever between the field allowance of Rupees 200 per mensem paid *all through the year* to the Chief

Engineer for instance, and the Rupees 5 per diem paid to Mr. Badham and myself during the *few days* that our journeys may occupy.

7. I trust the Government will concur in the views expressed by the Board.

Extracts of a letter from the Secretary to the Board of Directors of the Madras Irrigation and Canal Company, dated London, 29th January 1868, No. 7.

1. The Board have read and carefully considered the Proceedings and Order of the Madras Government, under date 7th October 1867, together with the correspondence therein referred to, and upon which that Order was made, and it appears to them that an expression of their views is required upon three questions there brought forward, namely:—

I,—As to the meaning of the 59th Rule lately issued under their sanction which received the approval of the Government by an Order, dated 24th August 1867, No. 2,595.

II,—As to the propriety of allowing against the Company two charges made by Mr. Badham, in connection with his tour to inspect the divisional accounts in 1866, viz., Rupees 5 for repairs done to a bullock-coach borrowed by him, and Rupees 3 for the purchase of cus-cus tatties for the same bullock-coach, and,

III,—As to the propriety of an expenditure of Rupees 450 or 500 (for the correspondence does not disclose accurately which is the correct amount) made by you in the purchase of a bullock-carriage for the use of yourself, Mr. Badham, and others, when travelling in the service of the Company.

2. The Directors have no doubt whatever as to the interpretation which should be given to the Rule first above named. It is placed under the head of "General Travelling allowances," and states that Officers of the first class (of which Mr. Badham is one) shall be entitled to receive from the Company, first "*all transit expenses*," that is, Railway-fare, boat-hire, charge for palanquin and bearer, and transit bullocks, &c., actually paid; and secondly, an allowance of Rupees 5 per day to cover "*all other expenses*" of every kind and description incurred whilst travelling. Now "*all transit expenses*" are the ruling words of the first item, those which follow immediately being merely illustrative, and that partially only. These ruling words clearly show what is intended, and convey what should be the practice in justice to the employé that is to say, they embrace all payments of every kind and description actually made for the conveyance of the person of the employé and proper luggage to his destination.

3. And the expression "*to cover all other expenses*," used in the second item of the Rule, shows equally clearly that the allowance of Rupees 5 per day is intended to cover all expenses not so incurred, that is, all outlay not made for the actual conveyance of the person of the Officer and his luggage. For example, should an Officer be sent upon a journey of, say, 300 miles in length, by Railway, and during the next two days go over the first 200 miles in the first two days in a bullock-coach or by palanquin, and during the last two days over the last 50 miles by water, either in a boat hired for the purpose, or as a passenger in a public vessel carrying passengers, the Railway fare paid, the amount paid for the hire of the bullock-coach and bullocks, and the amount paid for the hire of the boat, or for his fare as a passenger in a public vessel, would each equally be "*transit expenses*," and would have to be defrayed by the Company, whilst out of the allowance of 5 Rupees per day, he (the Officer) would have to provide all other necessities or conveniences for his journey, and would have to meet all expenses for food and lodgings, &c., the intention being that those 5 Rupees per day should cover all expenditure made by him during his journey and absence from his division or office in excess of that which he would have incurred had he remained in his division or in his office.

4. With reference to the hire of a bullock-coach and bullocks to convey an employé, (as assumed in the case just put,) over a portion of his journey, it should make no difference whether he had hired the coach and bullocks from one individual, or the coach from one and the bullocks from another, save that he would be bound to adopt and to abide by the

further, if, being compelled to separate the hirings, additional but unavoidable expenses should be incurred, the whole expense should be repaid to him: thus if the hire of a coach and bullocks from one individual would cost, say, 2 Rupees per day, it would make no difference to the Company should the Officer prefer, for some reason of his own, to divide precisely the same sum between two individuals, and take the bullocks from one and the carriage from another; again, if an employé should find himself unable to hire both together from one person, then if the separate expenditure should exceed what the cost of one hiring would have been had the latter been available, it being no fault of his, he should receive back the whole outlay.

5. The foregoing explains, I hope, sufficiently the view the Directors take of the 59th Rule. It is desirable now that I should proceed further and say that the Directors understand the primary purpose, and object of all Rules, with regard to expenditure, to be the fixing of a maximum amount of outlay beyond which no employé shall be permitted to go, but that if any Officer, with a desire to economise expenditure, and without effecting the efficient performance of the duty about which he may be engaged, should adopt a course not expressly mentioned in so many words in those Rules, and should in consequence expend a much smaller amount than the maximum named it should, although not strictly within the letter, at once be allowed to him as not only coming within the spirit of the Rules themselves, viz., to ensure economy, but as a matter of policy, as every attempt to save the Company's funds should be encouraged.

6. Dealing with the present case upon the above principle, the Directors are of opinion that it is advisable that the 5 Rupees incurred by Mr. Badham in the repair of the coach, and the Rs. 3 expended by him in the purchase of the cus-cus tatties, should be allowed, and that he should not be called upon to refund the total, because had he adopted a course strictly in accordance with the letter of the 59th Rule, that is, had he hired a bullock-coach and bullocks, the expenditure would have been very much larger, and would have been allowed to him. It may, it is true, be said that the cost of the tatties does not come within the meaning of the words "*all transit expenses*," seeing that they were more for convenience and comfort than necessary for the actual conveyance of his person; and in all cases where a bullock-coach and bullocks shall be hired the Directors agree that such a charge should not be allowed, but be defrayed out of the allowance of 5 Rupees per day, nevertheless looking to the merits of the present case, and considering that a saving was actually made by Mr. Badham, even after allowing him those Rupees 3, they think it is but just that this expenditure should be refunded, and they trust the Government will think so too.

7. With reference to the purchase by you of a bullock-coach the Directors view it as an act altogether beyond the Rules above considered, and as an outlay which should not have been incurred without previous communication with the Consulting Engineer. They have no doubt the money was expended under motives and after calculations which proved that it would produce a saving hereafter, and was, therefore, made in the interests of the Company, but they have as little doubt that if the matter had been plainly and in a friendly manner discussed personally with the Consulting Engineer before the money had been actually expended, that Officer would have agreed in the wisdom of the purchase, and would have recommended its sanction by the Government. Care should, however, have been taken, and should be now to secure that upon every occasion in which the coach should be hired, no charge should be made in respect of conveyance for the individual carried therein during the time of its use, or that the ordinary cost of hiring of such a vehicle upon each occasion of its use should be applied in part liquidation of its cost, which cost be fully repaid, no charge for hire should thereafter be allowed.

8. It is the wish of the Board, therefore, that you should at once go into the matter with the Consulting Engineer, and convey to him the views now impressed, viz., that the expenditure should be allowed upon the ground that it was made with a view to economy and will be productive of gain; at the same time they request that in future you will communicate frequently and fully with the Consulting Engineer, and endeavour, by personal consultations prior to the incurring of any expenditure requiring sanction, to procure through him the necessary Governmental assent.

(True Extract.)

(Signed) F. H. HENSLOW,
Agent and Manager.

*Proceedings of the Madras Government, Public Works Department,
24th April 1868.*

1. Submitted for the information of Government, with reference to their Order of the 7th October last, No. 3,103.
2. With this letter the Agent submits a copy of a letter, No. 7, of the 29th January last, from Mr. Secretary Westwood, conveying the views of the Board of Directors as to the meaning and intention of Rule 59 of the Travelling Allowance Rules sanctioned last year.
3. The Board are of opinion, it will be seen, that the "transit expenses" of the Rules include the hire of a conveyance, where necessary, for the use of an employé, and cover all possible items of the cost of the conveyance of him personally with his luggage. This being the case the Rules are not what they were supposed to be when submitted for the approval of Government. It was believed that the Rules those which had been from time to time sanctioned by Government, and which latter had, with special reference to the districts in which the Company's employés had to travel, been fixed on a liberal scale. Had, indeed, the scope of the first part of Rule 59 been understood as now explained by the Board, it would have been considered necessary to recommend that, before its adoption, the allowance given in the second part should be reduced to 2 or 3, instead of Rupees 5, a day.
4. The great object of the Rules, generally, was to make this description of expenditure more definite, and less dependent upon individual views as to what might or might not be proper items of charge. This object was secured by the Rule as sanctioned in Proceedings Madras Government of the 11th July 1865, No. 1,957. The result of the Board's modification of the Rule will be that travelling charges will depend very much upon the discretion and views of individual Officers of the Company, and this is a very undesirable arrangement.

(Signed) J. MULLINS, Captain, R. E.,
Consulting Engineer, I. and C. C.

No. 475.

ORDER THEREON, 24th April 1868, No. 1,269.

IRRIGATION, No. 17.

The Government see nothing in these papers to induce them to modify the opinion expressed in their Proceedings of the 7th October last, No. 3,103, but taking into consideration all the circumstances which are urged by the Board of Directors, and on the understanding that no exceptional charges under "transit expenses" will in future be incurred without due authority, His Excellency in Council will not object to authorize the Consulting Engineer, as a special case, to pass the expenditure which is now under retrenchment.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Consulting Engineer for Madras Irrigation and Canal Company.
" Manager for do.
do.

Exd. S. T. Augustin.

N^o 2

5

*Endorsement to a letter N^o 521 of the 27th Ultimo
from the Agent and Manager Madras
Irrigation and Canal Company.*

*Submitted for the information of
Government with reference to their Order
of the 7th October last, N^o 3,103.*

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a copy of a letter, N^o 7 of the 29th January last,
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meaning and intention of rule 59 of the
Travelling Allowance rules sanctioned
last year.*

*PM. 24 August
N^o 2595.*

*3. The Board are of opinion, it will be
seen, that the "transit expenses" of the rules
include the hire of a Conveyance where
necessary for the use of an Employé, and
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Conveyance of him personally with his
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(True Extract.)

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Consulting Engineer's Office,
Irrigation & Canal Company,
Madras 2 April 1868.

Wm. Lindley Captain R.E.
Consulting Engineer R.E.C.

To
The Secretary to Government.
D. J. W.

1st H. 1868
From The Com. Eng. & V.C.C.
To The Secretary to Government
Dated 2nd April 1868
Recd 3rd April 1868

Re: one.

Submits for the information
of Comt. with refer to their
order No 3103 of the 7th Oct last
letter from the Agent transmitting
Extracts of a letter from the Board
on the subject of certain disallowed
items of expenditure in connection
with Mr. Badham's tour to Durban
& the Division on duty &c.

No 1269. 24 April 1868

No 1474.
2. 6th April 1868 D.R. 15.11

No 521
From The Agents Managers
M. M. & Co.

The Comptroller in Finance
M. M. & Co.

I have the honor to furnish
you with Extracts of a letter which
I have recently received from
my Directors on the subject
of certain items of expenditure
in connection with Mr. Badham's
official journey to Durban
& the Division and to request
that you will again submit
the matter to the favorable con-
sideration of the Government.
With regard to the purchase
of a Bullock Coach, the facts
are

seem to have been misunderstood
both by myself and the Board
of Directors

When soon after my arrival
in Anas, I paid an official
visit to Kumool I was advised
to purchase a Bullock Coach
as the only certain means of
reaching my destination,
and I found that my pre-
decessor had on a similar
occasion expended a sum
of Rs 639-8-0 on the purchase
of a Bullock Coach and
Palanquin and having sold
both articles for a total
of Rs 214-4-0 the Company
eventually paid a sum
of Rs 425-4-0 under that
one item of General Expenses
and acting in perfect
good faith upon that precedent
I purchased a Bullock Coach
without thinking it necessary
to ask the permission of the
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account of my journey to Kumool
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249-4-3 whereas my predecessor's
expenses amounted to Rupees
1134-2-4.

When it became necessary
for Mr. MacLure to make a
similar journey, the preliminaries
were considered with that
economy which has
characterised every transaction
for which I have been re-
sponsible since I took charge.
I.

It did so happen that Mr.
Washam by laying himself
under an obligation to a friend
for which I consider a heavier
engagement than a mere dis-
bursement of money saved
the Company the expense of either
the purchase or hire of a Bullock
Coach.

Upon his second journey
no such fund was at hand
nor after making all possible
inquiries could we find a
Bullock Coach to hire
and I then unhesitatingly
sanctioned the purchase
of a Bullock Coach, conscientiously
believing not only that I was
doing that which was most
conducive to the interests of
the Company but that which

I had full authority to do with-
out troubling the Government
with a reference for special
sanction. Subsequent to the idea
arose whether with myself
or Mr. Washam I could predict
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of the new Rules which specially
provided for travel expenses
affected my position in any
way & I felt myself
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dent in adopting the measure
I did adopt.

I am quite sure that
neither the Government
nor the Company wish Mr.
Washam

at leasting against the Company
two charges made by Mr. Basham
in connection with his tour to inspect
the Disposal Accounts in 1866
viz. Rs. 3-00 for repairs done to a
Bullock coach borrowed
by him and Rs. 3-00 for the
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and 3. As to the propriety of
an expenditure of Rs. 450 or 500/
for the Correspondence ^{does not} disclose
accurately which is the correct
Amount made by you with
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The Directors have no
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the head of General Travelling
Allowances and states that
Officers of the P. Class for which
Mr. Basham is one, shall
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Rs. Actual paid and 2nd
An allowance of Rs. 5-00 per day
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every kind & description
actually made for the conveyance
of the person of the employee
& proper luggage to his destination.
And the expression of "Cover"

all other expenses used in the
2^d item of the rule shows equally
clearly that the allowance
of 5⁰⁰ per day is intended
to cover all expenses not so covered
that is all outlay not made
for the actual conveyance
of the person of the officer
& his luggage. For example;
should an officer be sent upon
a journey of say 500 miles

in length which should occupy
him say 6 days; and should
he go over the first 200 miles
in the first 2 days by Railway
and during the next two days
go over the next 50 miles in a
Bullock Coach or by Palanquin
and during the last two days
over the last 50 miles
by water either in a boat
hired for the purpose or as
a passenger in a public vessel.
Carrying passengers, the Railway
fare paid, the amount paid
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Coach and Bullocks, and
the amount paid for the hire
of the boat or for his fare
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With reference to the
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and bullocks from one individual
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person then if the separate
expenditure should exceed
what the cost of one horse
would have been had the
latter been available it being
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The foregoing explains
I hope sufficiently the views
the Directors take of the new
Rule. It is desirable now
that I should proceed
further & say that the Directors
understand the primary purpose
and

and object of all rules with
regard to expenditure to be
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amount of outlay beyond
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Dealing with the present
Case upon the above principle
the Directors are of opinion
that it is admissible that
the 5 Purses incurred by Mr
Bodham in the repairs of the
Coach and the Rs 3 expended
by him in the purchase of
the Car, Car, & Car should
be allowed & that he should
not be called upon to re-
fund the total, because
had he adopted a course
strictly in accordance with
the letter of the 5th rule, that
is had he hired a Bullock
Coach

would have been very much
larger & would have been
allowed to him. It may
be true he said that the
cost of the latter does not
come within the meaning
of the words "all transit
expenses" seeing that they
were more for convenience
& comfort than necessary
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of his person and in all
Cases where a Bullock
Coach and Bullocks shall
be hired the Directors agree
that such a charge should
not be allowed but be
deducted out of the allow-
ance of Rs 10 per day, never-
theless looking to the work
of

of the present case & considering
that a saving was actually
made by Mr. Wadham even
after allowing him those
Rs. 3 they think it is but
just that this expenditure
should be refunded & they
trust the Government will think
so too.

With reference to the
purchase by you of a Ballak
Coach the Directors view it
as an act at top the terms
the Rules above considered
and as an outlay which
should not have been in-
curred without previous
communication with the
Committee of Finance. They
have no doubt the money
was expended under

27 123
and after calculations which
proved that it would produce
a saving hereafter, and was
therefore made in the interests
of the Company, but they have
as little doubt that if the
matter had been planned
and was friends of business
discussed previously with the
Committee of Finance before
the money had been actually
expended, that Officers would
have agreed in the wisdom
of the purchase and would
have recommended its sanction
by the Government. Case stated
however has been taken, &
should be done to secure
that upon every occasion
in which the Coach should
be hired, no charge should
be

be made in respect of conveyance
for the individual. Carried therein
during the tenure of its use, or
that the ordinary cost of hiring
of such a vehicle upon each
occasion of its use should
be applied in part liquidation
of its cost, which cost be
fully repaid or charge
for hire should thereafter
be allowed.

It is the wish of the
Board therefore that you
should at once go into the
matter with the Comptroller
Imperial and convey to him
the views now expressed
viz. that the expenditure
should be allowed upon
the ground that it was
made with a view to economy
and

29 13
and will be productive of gain,
at the same time they request
that in future you will communicate
frequently and fully with the Comptroller
Imperial and endeavor by per-
sonal communications prior to
the incurring of any expenditure
requiring sanction to procure
himself the necessary pre-
liminary advice.

Yours faithfully
J. H. H. H.

To: Herbert Nelson

Agent, Imperial

to Govt. No. 2092 of 12 April 1868

No. 521

1868

From the Consulting Engineer
J. C. C. }
The Government see nothing in these papers to induce them to modify the opinion expressed in their Proceedings of the 7th October last, No. 3103, but taking into consideration all the circumstances which are urged by the Board of Directors, and on the understanding that no exceptional charges under "Transit expenses" will in future be incurred without due authority, His Excellency in Council

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 26 April 1868

Read the following

(Here enter No. 2 dated 2nd April 1868)

The Government see nothing in these papers to induce them to modify the opinion expressed in their Proceedings of the 7th October last, No. 3103, but taking into consideration all the circumstances which are urged by the Board of Directors, and on the understanding that no exceptional charges under "Transit expenses" will in future be incurred without due authority, His Excellency in Council

From the Consulting Engineer
J. C. C. }

R.

W. J. C. C.

43



Dec 27/4/68



17/4-4/4

34

(10)

P. IV. 1868. Department.
Pro: of Govt for April
No. 1269

PROCEEDINGS OF GOVERNMENT OF MADRAS

Dated 24th April 1868

Authorizing the Comr.
Engg. for Irrigation & Canal
Company to pass a special
case, certain expenditure
incurred by Mr. Badham
on official journey to Rurnel
to inspect the divisional
accs.

April 24 1868