

(1) Number of pages 30
 (2) Date of repair 2-4-87
 (3) Initials of the Referencer longu

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No.	3(W)	Press.
B.P. No.		Mis.
Dated	5-1-1882	197

297

Not to be folded or roughly handled

31

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

5th January 1882, No. 3 W.

General.
Account.

Read the following paper:—

No. 5. From Lieutenant W. L. C. BADDELEY, R.E., General Superintendent, Public Works Stores, to the Chief Engineer, Public Works Department, dated Madras, 5th October 1881, No. 1116 S.

With reference to G.O., No. 2331 W., of 21st September 1881, I have the honor to express my regret that the cash-books of the Public Works Stores should have been in an unsatisfactory state when examined by Mr. Brown. It has always been the rule for the Superintendent to examine the cash-books of the Stores and Workshops at the end of every month, and to check every item entered therein with the vouchers, and to the best of my belief every item has been personally checked during the time I have been in charge. Since the date of Mr. Brown's examination the cash-books have been examined daily, but it will still be necessary to check the whole of the entries at the end of each month.

2. The operation of taking stock in a large establishment like the Public Works Stores occupies far more time than the Examiner would appear to suppose. When I first took charge of the Stores and Workshops I was occupied continuously for about two and a half months simply in taking stock, and when current work has to be carried on at the same time it will be extremely difficult to count or weigh up every item once in each year. I shall, however, make every effort to comply as far as possible with the orders on the subject.

3. The large outstanding against the Mysore Government is due to an adjustment being delayed pending the repayment of an overcharge made by the Madras Railway Company.

4. The large amount of stock in the Public Works Stores will be steadily reduced owing to the recent orders permitting the Superintendent to lower the book rates. A list of surplus stores will shortly be submitted for the information of Government.

5. I am not aware of any complaints regarding the system of issuing repaired instruments at the original book rates, these are invariably accepted by Government officers, and with regard to orders from the general public, it would scarcely be fair to private trade if the Store Department were to sell really serviceable instruments at second-hand prices.

6. The Storekeeper's allowance was sanctioned by the Government of India on the recommendation of the Government of Madras.—*Vide* G.O., No. 2590, dated 31st October 1870. Mr. Brown must have omitted to inquire into the nature of the work performed by Mr. Gray; for a very considerable part is carried on at the pier and the remainder chiefly in the Workshop yard, also nearly the whole of the correspondence is drafted by him; moreover, he does not confine himself to office hours for carrying out this work, in short while a ship is discharging cargo he cannot avail himself of any holiday. The charge against the Nizam's Government was forwarded because the spirit of the order appears to be that Native States should pay for the services of the Public Works Storekeeper while actually employed on their work.

7. With regard to the question of cart-hire, I would observe that according to the contract agreement no weight is specified as a cart-load; but as there is a clause which binds the contractor to accept the interpretation of the General Superintendent for any part of the agreement, it has been the rule from the first establishment of the Stores and Workshops that half a ton shall be considered a cart-load: 1,000 lbs. being the ordinary cart-load in the town of Madras. When large quantities of heavy goods, such as iron, have to be moved, the practice has been to pay the contractor by the cart-load of half a ton, and to place no restriction on him as to the number of carts or coolies that he employs. The arrangement is, in my opinion, a perfectly equitable one; it is understood by all those who tender to supply carts, and it is far more convenient for the department to pay for the removal of large consignments of goods by the ton, instead of having to examine each cart to see that the contractor does not employ more carts than necessary. The contractors load and unload their carts, and the rates paid are, I believe, at the present time as low as it is possible to obtain.

8. All coolies in the Store Department are charged to the Repairs of "Tools and Plant," and in the case in point, as the man was capable of copying letters, it was considered to be an economical arrangement to employ him. The man altogether was employed in the office for about eight months, and previously as a cooly. He has since been dismissed, but I fear it will be necessary to apply for a clerk to take his place to assist the Accountant of the Store Department.

No. 6.

ORDER THEREON, 5th January 1882, No. 3 W.

With reference to paragraph 1 of the foregoing letter, the Government observe that if the cash-book be checked daily, and the totals carried forward initialled by the General Superintendent, there appears to be no necessity for going over the entries again at the end of the month.

2. The explanation in paragraph 3 is not altogether satisfactory; there was no reason why the disputed item should not have been excluded from the sum outstanding and the major portion adjusted.

3. With regard to paragraph 4, the difference between book value and proposed new rates of issue must be a charge to some final head. To effect this the Superintendent is directed to commence stock-taking at once, to be completed by the 31st March 1882 at latest, and to submit to Government three lists as follows:—

- (a) List of surplus stores showing present book value with rates, and proposed rates and value at which he would recommend their being disposed of.
- (b) List of other serviceable stores, showing present book rates and book value, as well as proposed reduced rates and value.
- (c) List of unserviceable or obsolete stores, showing book rates and value.

It will then be clear what the estimated loss will be, viz., in (a) and (b), the difference between book value and revaluation, and in (c) the whole amount. Orders will then be issued for charging off the loss.

4. With regard to future stock-taking, the Superintendent admits that it can be commenced and completed in ten or eleven weeks. This period divided over a year will easily allow of the orders of Government in paragraph 3 of their Proceedings No. 2331, dated 21st September 1881, being carried out.

5. The Government are of opinion that repaired second-hand articles should certainly be issued at a lower rate than new instruments. Being practically serviceable they should as a rule be kept for issue to the department, but if required by private parties they may be sold at a percentage over the price at which Government departments would get them.

6. The allowance to the Storekeeper, referred to in paragraph 6, having been sanctioned by the Government of India after due consideration, this Government see no reason why it should now cease. The item should not however be an *additional* charge against the Mysore State, but be debited against the 5 per cent. for "Agency"

received from it. No extra allowance for other than the Mysore State Railway should in future be admitted.

7. The practice of considering half a ton as a cart-load is reasonable, and may be adhered to during the continuance of the present contract, but future contracts should specify the rate per ton and not per cart-load.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the General Superintendent, Public Works Stores and Workshops.
" Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Govt. of 1882 Madras.
PUBLIC WORKS.

To

THE GENERAL SUPERINTENDENT
OF PUBLIC WORKS STORES
AND WORKSHOPS.

&c. &c. &c.

Dated January 5th.

Issued

Recd.

Encl.

G.O., 5th January 1882. No. 3 W.

JANUARY.

Nos. 5-6.

Office of the Presidency Stores Division.—
Report by the General Superintendent,
Public Works Stores, on the points noticed
by the Deputy Examiner in his Inspection
Report of the —, communicated to the
Examiner, with certain instructions to be
attended to by the General Superintendent,
Public Works Stores.

TO :

Nov 63 Subd. 1 3/3
28/10/87.

✓ THE DIFFERENCE BETWEEN BOOK
VALUE AND PROPOSED NEW RATES OF ISSUE
MUST BE A CHARGE TO SOME FINAL HEAD.
I WOULD SUGGEST THAT THE SUPERINTEND-
ENT BE ORDERED TO COMMENCE STOCK-
TAKING AT ONCE, TO BE COMPLETED BY
31ST, MARCH 1882 AT LATEST, AND SUBMIT
TO GOVERNMENT THREE LISTS.

- A. LIST OF SURPLUS STORES SHOWING
PRESENT BOOK VALUE WITH RATES,
AND PROPOSED RATES, AND VALUE, AT
WHICH HE RECOMMENDS THEIR BEING
DISPOSED OF.
- B. LIST OF OTHER SERVICEABLE
STORES, SHOWING PRESENT BOOK RATES
AND BOOK VALUE, AS WELL AS PROPOSED
REDUCED RATES AND VALUE.
- C. LIST OF UNSERVICEABLE OR OBSO-
LETE STORES, SHOWING BOOK RATES
AND VALUE.

IT WILL THEN BE CLEAR THAT THE
ESTIMATED LOSS WILL BE IN A AND B
THE DIFFERENCE BETWEEN BOOK VALUE AND
REVALUATION - IN C, THE WHOLE OF THE
AMOUNT. STEPS CAN THEN BE TAKEN TO
CHARGE OFF THE LOSS. THE BULK OF
THE STORES BEING TOOLS AND PLANT, I
THINK THE WHOLE OF THE LOSS MAY BE
DEBITED TO THE FINAL HEAD TOOLS AND
PLANT.

PARA 5. THERE SHOULD BE NO MORE
DIFFICULTY IN KEEPING PRICED SECOND
HAND ARTICLES THAN IN KEEPING PRICED

SIZES OF TOOLS ETC. GIVE THE
PUBLIC NEW ARTICLES AT ANY PRICE YOU
PLEASE - KEEP THE SECOND HAND, BUT
PRACTICALLY SERVICEABLE, STORES FOR
THE DEPARTMENT BUT NOT AT THE
PRICE OF NEW ARTICLES. THE PUBLIC
ARE NOT LIKELY TO PURCHASE SECOND
HAND ARTICLES AT THE PRICE OF NEW
ONES, AND IF THEY WANT SECOND HAND
ARTICLES LET THEM HAVE THEM AT A
PERCENTAGE OVER THE VALUE AT WHICH
THE DEPARTMENT WOULD GET THEM. THE
EXISTING PRACTICE IS INCORRECT.

PARA 6. THIS IS FOR GOVERNMENT TO
DETERMINE. I DO NOT THINK THAT
GOVERNMENT AT THE TIME HAD FULL
FACTS BEFORE THEM, FOR THIS OFFICE
HAD NO OPPORTUNITY OF REPORTING
the extra allowance
WHAT WERE ALREADY DRAWN. ANYHOW,

THE EXTRA ALLOWANCE FOR OTHER THAN
THE MYSORE STATE RAILWAY SHOULD BE
DISTINCTLY PROHIBITED, AND IN MY
OPINION THAT FOR THE MYSORE STATE
RAILWAY SHOULD CEASE AT THE END OF
1901-02, FOR WE CHARGE THEM 5 PER
CENT FOR 'AGENCY' AND THE EXTRA
RATE OF RS. 50 PER MENSER IN ADDI-
TION.

PARA 7. OF COINTEGRATION CONTRACT

SHOULD BE AT A RATE PER TON IN
FUTURE, AND HAD THE SUPERINTENDENT
ADOPTED THIS ARRANGEMENT BEFORE
WHEN HE FOUND THE STIPULATIONS IN
THE EXISTING CONTRACTS WERE UNIFORM -
AND THERE COULD HAVE BEEN NO OBJEC-
TION. IT SHOULD HOWEVER BE BORNE IN
MIND THAT A CART DOES CARRY A TON, AND
THAT 12 5 ANNAS BE THE RATE PER TON,
10 ANNAS IS NOT THE RATE PER TON
AS NOW PAID.

3/4 JCL
2/10

C. A. W.

From draft on
the above remarks of
the Manager
order

31-10-81

No.

GOVT.
OF MADRAS.

188

P. W.
DEPT.

SECRETARY.

Chepauk,

17th Oct.

1881

OFFICE NOTE.

To

W 3/5

*From Genl Report
J.W. Stores in
116 S. J. 5 mt.*

*With regard to Para 4
the Genl being a sum
imagining me it does
not matter to what bank
it is debited; though I
suppose Provincial
is the correct one -*

*Para 5. the debit being
made from the Provincial
at all times it is a
it is a no greater consequence*

*C. 7. 11. R. 9. 11. R. 20/12
C. 14. 19. R. 23/12/81
Apr 20 1881*

that its nominal amount
is too high, but it
could be a real incen-
tive of the stores, but
one note for the Department
and another for private
sales, as they must have
in order not to compete
unfairly with private trade,
if the Commission were
carried out - The custom
practice need not in
any way be interfered with -

Para 6 - The allowance
having been mentioned by
competent authority on
the consideration of the
facts, need not at present
be interfered with -

Para 7 - Although in
theory the C. is right
enough, there would
be great difficulty in

moving them ^{by} half a ton
if they were paid and
more so than they
could a ton or -
been laid out - The
fact that a cut can
carry ~~half~~ a ton is
beside the question, which
is, that could we
claim that it should
carry - half a ton
does just represent the
nominal "cost" found
in practice, and it is
better to accept it as
such than to establish
an innumerable contro-
versy as to the meaning
of the word - In future
contracts however the
note should be stated as
per ton -

it is to be an



The copy must be
 copy as a writer was already
 incorrect, but no further
 action appears necessary
 now -

A draft J. T. in the
 name of the above accounts
 is put up -

No 599 of 10/10/81. No

C

Please let me
 have your opinion on
 the several points of
 this case before taking
 the order of Government

20/10/81

Plt

From the Genl. Supt. P. W. Stores, No 11165 of 5th Oct 1881.
 Office note by the Genl. Supt. " 697 of 13 " "
 " " Dy. Ch. Supt. " " 17 " "
 " " Genl. Supt. " 763 of 28 " "

3H

FOR ORDERS.

With reference to the
 Office notes quoted
 above, the only disputed
 points on which orders
 are required appear to
 be -

(1) Whether serviceable
 second hand articles are
 to be issued at a lower
 rate than new articles -

(2) Whether the Storekeepers
 allowance which was
 sanctioned by the Govt.
 of India in 1870, has
 hitherto been passed

Ild say they are certainly
 to be issued at a lower rate

Plt

+ No. 2590 of 31 Oct 1870

I am however sorry
 it will cease, but I
 think it will be an

unquestioned, shall,
as suggested by the
Examiner, cease from
the end of 1881-82.

On a decision being
given on the above question,
a draft No. will be pre-
pared taking up all
the points involved in
the correspondence.

W.H.

7/11/81

The Hon'ble W.H.

FOR ORDERS.

add charge of
Ex-2. but be
debited of to
"Agency" of receipt
from them.

3 u

PRESIDENTY PUBLIC WORKS WORKSHOPS

Madras. 5th October 1881.

No. 1116

From

THE GENERAL SUPERINTENDENT,

PUBLIC WORKS WORKSHOPS.

To

The

Chief Engineer

P. W. D.

Madras.

SIR,

Enclosures.

With reference to P. W. D. No. 2331 W. of
21st September 1881, I have the honor to express
my regret that the Cash Books of the P. W. Stores
should have been in an unsatisfactory state
when examined by Mr. Brown. It has
always been the rule for the Superintendent
to examine the Cash Books of the Stores
and Workshops, at the end of every month,
and to check every item entered there in with
the vouchers, and to the best of my belief
every item has been personally checked
during the time I have been in charge.
Since the date of Mr. Brown's examination
the cash books have been examined daily
but it will still be necessary to check
the whole of the entries at the end of each
month.

2. The operation of taking Stock
in a large Establishment like the P. W.
Stores, occupies far more time than the
Examiner.

C. J. H. R. 20. 12 1881

Examiners would appear to suppose; when I first took charge of the Stores and Workshops, I was occupied continuously for about 2 1/2 months, simply in taking stock, and when current work has to be carried on at the same time, it will be extremely difficult to count or weigh up every item once in each year, I shall, however, make every effort to comply as far as possible with the orders on the subject.

3. The large outstanding against the Mysore Government is due to an adjustment being delayed pending the repayment of an overcharge made by the Madras Railway Company.

4. The large amount of stock in the P. N. Stores will be steadily reduced owing to the recent orders permitting the Superintendent to lower the book rates. A list of surplus stores will shortly be submitted for the information of Government.

5. I am not aware of any complaints regarding the system of issuing repaired instruments at the original book rates, these are invariably accepted by Government Officers, and with regard to orders from the general public, it would scarcely be fair to private

private trade if the Store Department were to sell really serviceable instruments at second hand prices. 3/5

6. The Storekeeper's allowance was sanctioned by the Government of India, on the recommendation of the Government of Madras, vide G. O. No. 2590 of 31st Oct 1872. Mr Brown must have omitted to enquire into the nature of the work performed by Mr Gray, for a very considerable part is carried on at the Pier and the remainder chiefly in the Workshop yard, also nearly the whole of the correspondence is drafted by him, moreover he does not confine himself to office hours for carrying out this work, in short while a ship is discharging cargo he cannot avoid himself of any holiday. The charges against the Mysore Government was forwarded, because the spirit of the order appears to be that Native States should pay for the services of the P. N. Storekeeper while actually employed on their work.

7. With regard to the question of cart hire, I would observe that according to the contract agreement no weight is specified as a cart load, but as there is a clause which binds the Contractor to accept the interpretation of the General Superintendent for any part of the agreement, it has been the rule from the first establishment of the Stores and Workshops that 1/2 ton shall be considered a cart load; 1000 lbs being the ordinary cart load in the town of Madras. When large quantities of heavy goods such as iron, have to be

be moved, the practice has been to pay the Contractor by the cart load of $\frac{1}{2}$ ton, and to place no restriction on him as to the number of carts or coolies that he employs. The arrangement is, in my opinion, a perfectly equitable one, it is understood by all those who tender to supply carts, and it is far more convenient for the Department to pay for the removal of large consignments of goods by the ton, instead of having to examine each cart to see that the Contractor does not employ more carts than necessary. The Contractor's load and unload their carts, and the rates paid are, I believe, at the present time, as low as it is possible to obtain.

All coolies in the Store Department are charged to the repairs of "Tools and Plant," and in the case in point, as the man was capable of copying letters it was considered to be an economical arrangement to employ him. The man altogether was employed in the Office for about eight months, and previously as a cooly. He has since been dismissed, but I fear it will be necessary to apply for a clerk to take his place, to assist the Accountant of the Store Department.

I have the honor to be
 Your Most Obedt Servant
 Wm. B. ...
 Genl. Sublt. R. W. ...

25/10/81
 ENCL.
 P. W. ACCOUNTS

R No. 613
 No. 888
 10/10/81
 25/10/81
 ENCL.
 P. W. ACCOUNTS
 To, C
 For remarks.

No. 697
 12/10/81

GENERAL SUPERINTENDENT P. W.
 STORES LETTER NO. 1116 D, DATED 5TH
 OCTOBER 1881.

PARA 1. IF THE CASH BOOK IS
 CHECKED DAILY AND TOTALS BROUGHT
 AND CARRIED FORWARD INITIALED BY
 SUPTT, THERE SHOULD BE NO NECESSITY
 TO GO OVER THE ENTRIES AGAIN AT THE
 END OF THE MONTH. NO REMARKS ARE
 MADE AS TO THE CASH ACCOUNT CURRENT.

PARA 2. SUPTT. ADMITS THAT STOCK
 TAKING CAN BE COMMENCED AND COM-
 PLETED IN 10 OR 12 WEEKS. THIS
 PERIOD DIVIDED OVER A YEAR, OUGHT
 TO ALLOW OF THE ORDERS OF GOVERN-
 MENT IN PARA 3 OF G.O. NO. 2331 W. OF
 21ST, SEPTEMBER 1881, BEING CARRIED
 OUT.

PARA 3. THE DISPUTED ITEM COULD
 HAVE BEEN EXCLUDED FROM THE BILL
 25/10/81 C. G. H. R. S. H. 10/2/81
 0. 18. 10. 25. 10. 10. 25. 10.

Presidency P. W. Workshops
 From P. W. C. ...
 THE GENERAL SUPERINTENDENT.
 P. W. WORKSHOPS,
 Madras.

To The Chief Engineer
 S. W. R.
 Chepauk
 No. mb L

Dated 5th October 1881
 Despd.
 Recd.

No. of ENCLOSURES.

Subject.

Submits a full
 report on the several points
 noticed in G.O. No. 2331 W. of 1881
 on the inspection report of the
 H. Examiner of P. W. Accounts
 on the Presidency Works Division

Papers sent up -
 Lb. No. 2590. 21-10-70.
 2331 W. 21-9-81.

To

OUTSTANDING, AND THE MAJOR PORTION
ADJUSTED.

✓ PARA 4. I CANNOT EXPRESS AN OPINION
ON THIS. BUT TO WHAT IS THE LOSS
TO BE DEBITED ? IF THE ISSUES
AMOUNT TO ONE LAKH (BOOK VALUE) PER
ANNUM INSTEAD OF THE 20,000 DURING
THE PAST 3 YEARS, IT WOULD TAKE 4
YEARS TO CLEAR OFF STORES IN HAND.

✓ PARA 5. SUPTT. REFERS TO INSTRUMENTS
THE REPORT REFERS TO STORES GENERALLY
BUT TAXING INSTRUMENTS, WHY SHOULD
THE DEPARTMENT BE CHARGED FIRST
CLASS PRICE FOR SECOND HAND ARTICLES
AS TO THE 'GENERAL PUBLIC' AND 'PRI-
VATE TRADE'. THE CONSIDERATION IS
BEHIND THE QUESTION.

PARA 6. THERE IS NOTHING TO UPSET
MY ARGUMENT.

✓ PARA 7. THE FACTS REMAIN THAT THE
CONTRACT IS AT RATES PER CART- THAT
PAYMENT IS MADE PER TON AND NOT PER
CART- THAT ONE CART DOES CARRY A TON
WHILE IT IS PAID FOR AS TWO CARTS.
NO INTERPRETATION OF THE SUPTT. WAS
NECESSARY, FOR PRACTICAL TEST HAD
SHOWN THAT A CART LOAD COULD BE.

PARA

PARA 8 THE 'COOLY' MISTOOK HIS
VOCATION, AS DID THE SUPTT, THE IN-
CIDENT OF CHARGE.

802
C. M. G.
f.b. no. 2590. 21-10-70.
" " 2221W. 24-9-87.



3/0

3

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 5th January 1887
Read the following:—

From the Genl Supt P.W. Works. No. 1116. S.D. 5th Oct 87.

3/0

With reference to para 1 of the foregoing letter, the Govt. observe that if the cash book be checked daily, and the totals carried forward initialled by the Genl Supt, there appears to be no necessity for going over the entries again at the end of the month.

2. The explanation in para 3 is not altogether satisfactory; there was no reason why the disputed item should not

not have been excluded
from the sum outstanding
and the major portion
adjusted -

3. With regard to para 4,
the difference between book
value & proposed new
rates of issue must be
a charge to some final
head. To effect this the
Supt. is directed to
commence stock taking
at once, to be completed
by the 31st March 1882
at latest, & to submit
to Govt. three lists as
follows: -

(a) List of surplus stores
showing present book
value with rates, and
proposed rates & value
at which he would
recommend their being
disposed of.

List

(b) List of other serviceable
stores, showing present book
rates & book value, as well
as proposed reduced
rates & value. $\frac{2}{3}$

(c) List of unserviceable
or obsolete stores, showing
book rates & value -

It will then be clear what
the estimated loss will
be, viz. in (a) & (b), the
difference between book
value & revaluation, &
in (c) the whole amount.
Orders will then be issued
for charging off the loss.

4. With regard to future
stock taking, the Supt.
admits that it can
be commenced and
completed in ten or
eleven weeks. This
period divided over
a year, will easily
allow

allow of the orders of
Govt. in para 3 of
their Pros. No 2331 of 21st
Sept. 1887 being carried
out

5. The Govt. are of
opinion that repaired
second hand articles
should certainly be
issued at a lower rate
than new instruments.
Being practically serviceable
they should as a rule
be kept for issue to
the Department, but
if required by private
parties they may be
sold at a percentage
over the price at which
Govt. depts would get
them.

6. The allowance to the
Storekeeper referred to
in para 6, having been
sanctioned

sanctioned by the Govt.
of India after due con-
sideration, this Govt. see
no reason why it should
now cease. The item
should not however be
an additional charge
against the Mysore State,
but be debited against
the 5 percent for Agency
received from it. No
extra allowance for
other than the Mysore
State Railway should
in future be admitted.

7. The practice of con-
sidering half a ton
as a cart-load is rea-
sonable, and may be
adhered to during the
continuance of the pre-
sent contract, but
future contracts should
specify the rate per
ton

The Honorable

ton and not per cart
load.

Cu

W.H.

20/12/81

To the Genl Supt P.W. Stores
" Genl P.W. Stores
Despts 20-1-82
Cir. 20-12 R 23/12

25

5722 *Q*

Govt. of [1881] Madras.
PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O., 5th Jan 1882 No. 325

Nos. 5-6

Office of the Presy. Secy. *D. N.*
A full Report by the genl. Supt.
P.W.S. on the points noticed
by the *Eng. W.?* in his disapproving
Report of the Commr. to
the *Eng. W.?* with certain instructions
to be attended to by the genl.
Supt. P.W.S.

Subd. in Receipt Regt.