by the Supty Engineer
will prevent the recurrence
of misunderstandings
such as appear to have
been so frequent of
late in the IV Circle.

22-6-86

2/7/86

No. 1681 W. 1/ 2nd July 1886

1/47

2037-3sw

S. E. IV Circle 3/7/86
with estimate.

Cu Rpt
Agt. 86/6. Circ 22/6.

Entd in D.R. 6/7.

8TH JUNE 1886, No. 444, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Resolution of the Government of India, Department of Finance and Commerce (Separate Revenue, &c.—Assessed Taxes—Income Tax), dated Simla, 20th May 1886, No. 817 :—

Read—

Letter from the Examiner, Public Works Accounts, Hyderabad, No. 1055, dated the 6th April 1886.

Resolution—

The question raised in the letter read above is whether deductions can under section 5 (1) (*g*) of Act II of 1886 be allowed from salary liable to the tax on account of premiums paid to a Life Insurance Company before the 1st April 1886 covering a period of risk extending beyond that date. The Governor-General in Council is of opinion that such deductions cannot be allowed, as the payment of the premium is not made in the year the income of which is taxed.

2. The Governor-General in Council is therefore pleased to rule that no deduction can be made from the amount of salary liable to the tax leviable under Act II of 1886 on account of premiums paid to an Insurance Company before 1st April 1886.

Order—

Ordered, that a copy of the Resolution be forwarded to the Public Works Department, with reference to its communication No. 745 G., dated 7th May 1886; to the other departments of the Government of India; to the several Local Governments and Administrations; to the Comptroller and Auditor-General; to all Accountants-General and Comptrollers; to the Commissioner, Northern India Salt Revenue; to the Director-General of the Post Office of India; and to the Mint Masters, Calcutta and Bombay, for information and guidance.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 8th June 1886, No. 444, Revenue.

Miscellaneous.

Communicated to the departments of the Secretariat, and to heads of departments under the Revenue Secretariat.

No. 463

Nilgiri Division Office
Ootacamund 17th May 1886.

From

The Executive Engineer
Nilgiri Division.

To.

The Superintending Engineer
4th Circle.

Sir,

With reference to your D.O. of 13th inst. regarding the Lightning Conductor for Wellington Church, I have the honor to inform you that at the date of your last inspection of the Church, the Conductor was already fixed to the completed West end gable and material is ready for that for the Spire, and taking into consideration the very prominent and exposed position of the Church I should very strongly recommend that this also should be fixed in accordance with the instructions already received in Chief Engineer's Memo No 773 dy 3rd May/86 in which we are ordered to proceed with all work necessary to protect Government from loss.

2.

2. Of Course if this is not done the Lightning Conductor material can be transferred to other works but the Church will then stand a good chance of being destroyed and a certain amount of risk of loss of life will be incurred.

3. In connection with this subject, I quote an Extract from a letter received from Messrs Graves & Co yesterday by which it will appear they understood from you that the Lightning Conductor was to be put up "Colonel Beatty has decided to finish "all the roofs including the Tower and then to leave "the work for Orders. x x x. the Lightning Conductor "is also to be fixed." I need scarcely point out that if the Lightning Conductor is not fixed now, besides the risk incurred large extra Expenses will be entailed by the erection of Separate Scaffolding in future, for it is scarcely probable that Government will allow so valuable a building to remain unprotected for ever.

4. As regards the Bell, I have been informed that the Gun Carriage Department have already disposed of it, so that for the sake of saving the few Rupees which the carriage of

thereof would have cost, we have lost the chance of procuring a fine bell gratis.

I have the honor to be
Sir
Your most Obed^t Servant
Alexander Major R.E.
Executive Engineer.

P.D.S.

17/5.

377.ch.J.
18 MAY. 86

From
The Executive Engineer
Nilgiri Division

To. The Superintending Engr.
4th Circle.

No 463
Dated 17th May 1886.

Sir,

Wellington Church - Lightning Conductor &c required to complete the work of
Reports on the —

No 571 Nilgiri Division Office
Ootacamund 21st May 1886.

From
The Executive Engineer
Nilgiri Division.

To.
The Superintending Engineer
4th Circle

Sir,

I have the honor to report that I cannot understand your telegram of 20th instant received this morning. It appears you must have misunderstood my Rc 463 of the 17th May 1886, in which I distinctly reported that the Lightning Conductor was already fixed to the W. Gable of Wellington church. Moreover I sometime ago verbally reported this and that the whole of the lightning Conductor material had been ordered.

* see para 5 P.B.

2. Your telegram says nothing about the fact that Messrs Groves & Co understood from you that the lightning Conductor was to be fixed and were proceeding accordingly as I also

also reported by you in my No 463 of the 17th May 1886.

3. The result is that your telegram conveys to me an order which (if you have read my No 463) you must be aware I cannot carry out.

4. In your Inspection Notes of 7th May 1886 on which apparently the Chief Engineer based the Orders regarding the Lightning Conductors. None of the above facts were reported or probably those orders would have been modified.

5. When reporting by you at Wellington, some months since, that the lightning conductor* had been ordered I gave you my reasons for having done so particularly enlarging on the danger that would be incurred if the 4 Church were left unprotected, and the great extra expense that would be entailed if the Conductor were not erected with the Church Spire or before its scaffolding were removed. I felt at the time – as I do now – that as Executive Engineer in charge of the work I should be blamed if any thing were to happen

* see above para 1. L.B.

happen to the building in consequence of the want of this protection.

6. I request therefore that you will re-represent the matter (and if you think necessary forward this correspondence) to the Chief Engineer for reconsideration. Several buildings have been ordered to be provided with Conductors and it seems to me that this certainly should be included in this list as it is decidedly more exposed than any of the others.

I have the honor to be
Sir
Your most obed. Servant.

Alsmith Major R.E.
Executive Engineer

S.D.

SUPG: E... NO. 393 S.J.
22 MAY 86
P. W. D.
FOURTH CIRC

From
The Executive Engineer
Nilgiri Division

To. The Superintg Engineer
4th Circle

No. 511
Dated 21st May 1886

Subject

Wellington Church —
provision of lightning Con-
-ductor made in the Estimate
for — Reports that — has
already been completed.

Supy: Engineer's office IV Circle
Coimbatore, 25th May 1886.

From,
The Superintending Engineer,
IV Circle.

To,
The Executive Engineer,
Nilgiri Division.

Sir,

With reference to your letters No. 463 and 511 of 17th and 21st instant respectively, I have the honor to point out that the case of the lightning Conductors at the Wellington Church stands as follows, so far as I know it:-

2 The original estimate of the Church did not provide for lightning Conductors; neither did the revised estimate; and a supplemental estimate, which did provide for them, was returned unsanctioned.

3. When I visited the Church on the 7th instant the Contractor seemed to think that lightning conductors had been sanction-
-ed. I explained to him that such was not the case; that there was no sanction; and

that

that I could not authorize him to supply them.

4. I informed Mr Groves that I would make a further reference on the subject, but that it was quite uncertain whether sanction would be given; that the only work to be done was the completion of the roof; and I requested him to limit the work strictly to that, which he promised to do. I am quite certain that I informed him there was no sanction for the provision of light-ning conductors; and that I gave none.

5. Mr Groves did inform me on the 7th instant that he had the materials for lightning Conductors; and particularly spoke of putting one up to the turret, but I told him there was no sanction; and that I could give none. As to one being up at the time of my visit, I did not see it, possibly because I was not expecting to see it and did not look for it.

6. You state that you, some months ago, reported to me verbally that you had authorized Mr Groves to provide conductors, and that he had the materials. I have no recollection of the conservation to which you refer; but assuming that you did mention it, you were of course aware that, in the absence of a sanction-ed estimate, such mention in no way au-thorized you to allow the Contractors to put them up. What you had done and were doing, without any written sanction, was entirely on your own responsibility.

7. You write "I felt at the time - as I do now - that as Executive Engineer in charge of the work I should be blamed if anything were to happen to the building in consequence of the want of protection."

It seems to me that all you had to do was to submit an Estimate and to wait for its sanction before taking any further steps in the matter. You should not only not have authorized Mr Groves to provide the materials, but if he proposed to you to do so you should have warned him against it.

8. This case of the lightning conductors appears to me to be simply a fresh instance of the great inconvenience arising from an Executive Engineer acting in his own way in opposition to the ordinary rules of the Department. The rules of the Code paras 311, 1513, 1514 & 1655, are clear that no work

work is to be undertaken, or liability in-
-curred, without a sanctioned estimate and
allotment; also, paras 1,520 & 1,560, that
if an Executive Engineer considers any
work emergent it is not to be commenced
without written sanction from Com-
-petent authority.

9. When I heard from Mr. Groves on
the 7th instant that he had the materials,
I knew there was no sanction and was
surprised. From what he said I
gathered that he believed the Conductors
had been entered in the revised estimate,
and as he did not say you had ordered
him to provide them, I concluded he
had acted at his own risk.

10. In my Notes of Inspection, I
expressed the opinion that the Conductors
were necessary, but as the Chief Engineer
did not approve the suggestion I was
unable to direct you to proceed with the
work of putting them up. Copies of
my Notes and of the Chief Engineer's
remarks approving of the work to be
done being strictly limited to the com-
-pletion of the roofing were sent you, x
from these you must have seen there
was no sanction for the provision of
lightning

x with No. 271/113 d/15th Instant

lightning Conductors.

11. I made no mention in my Ins-
-pection Notes of what the Contractor had
told me about the lightning conductors,
because I knew that any action taken
up to that date had been altogether
unauthorized, and could not affect
the Chief Engineer's decision.

12. On receipt of your letter No. 463 of
17th instant informing me that a Con-
-ductor had been fixed to the west end
gable, and that material was ready for
one to be fixed to the Bell turret, I
at once telegraphed to you that the
Chief Engineer had not approved the
provision of lightning Conductors,
though I concluded you were already
aware of this from his remarks on my
Inspection Notes.

13. As requested in para 6 of your
letter No. 511 of 21st May 1886, I shall
forward Copies of this correspondence
to the Chief Engineer for his informa-
-tion and for instructions.

14. As regards the Bell mentioned
in

in your letter No. 463 para 4, it was provided for in the supplemental estimate but not sanctioned, and consequently I declined to be responsible either for its cost or carriage to site.

I have &c
/Signed/ J Beatty Lcol: RE
Suptg: Engineer IV Circle

/True copy/

J Beatty - Colonel RE
Suptg: Engineer IV Circle

25th May/86.

Rec: 1/1746
Ex. W

Rec'd 5993/86

No: 171
W.

Supdg: Engineers office IV circle
Coimbatore, 25th May 1886.

From,

The Superintending Engineer
IV Circle

To,

The Chief Engineer
P. W. Departt.

Sir,

Enclosures: 3
2 original letters from the Executive Engineer Nilgiris Nos 463 & 511 of 17 & 21st May 1886
1 Copy of memo to the Ex: Engineer.

At the request of the Executive Engineer Nilgiris, I have the honor to forward for your information correspondence regarding the provision of lightning Conductors to the Church at Wellington.

2 The Executive Engineer reports that he has provided the lightning Conductors and hopes you will reconsider your decesion about them.

3 As you will observe from the Correspondence I considered the provision of conductors necessary, but gave no authority either for the preparation of materials or for putting them up. The Executive Engineer apparently

apparently provided the Conductors because he "felt that if any thing happened to the building in consequence of the want of protection he would be blamed."

I have the honor to be
Sir
Your most obt servant

L. Beatty. Colonel RE
Supty: Engineer IV Circle

Q.C. No 1977 W 12.8.84
" " 324 W 6.2.86.
" " 1219 W
1220 W 13.5.86
B.W. 10 W 5—1.86
" 2814
2815 W 25.11.85
No 1531 D. 3.7.85
" 1256 C 4.7.83
" 1070 C. 5.6.83
Q.C. 2741 W 20.10.82
B.W. No 1910 W 2.8.81
W.W. No 4029 W 16.10.78
B.W. No 2479 W 22.10.85
Q.C. 1299 W 4.6.83
" 1977 W 12.8.84
" 1196 W 12.5.84
B.W. 2854 W 11.10.83
W.W. Q.C. 1732 20.11.82
B.W. No 2417 W 18.9.82
" 1844 W 2.7.83
" 1869 W 21.7.82.
" 930 W 21.3.83
" 2314 W 19.1.83
Q.C. 3349 W 18.12.82
B.W. No 3124 W 10.2.83
Q.C. 3163 W 20.12.84
" 2403 W 30.9.84
" 1977 W 12.8.84
No 252 C. 4.2.84
B.W. No 1977 W 12.8.84
Q.C. 1300 W 23.5.84
" 1299 W 23.5.84
No 45 C. 24.4.84
B.W. No 953 W 7.4.84
" 2610 W
2611 W 15.9.83
No 328 C. 17.2.83
No 1 C 2.1.83
Q.C. 2403 W 30.9.84
" 1977 W 12.8.84
" 1300 W 23.5.84
" 1299 W 23.5.84
Q.C. 2541 W 15.10.84
No 709 C. 24.9.84
Q.C. No 2741 W 20.10.82
Q.C. 61 22.3.84
P.W. Q.C. 3323 W 22.11.83

C/ Pack 3893

From

The Supg. Engineer,
Fourth circle.

No 205 D of June 5. 1886.

Dated 25 } May 1886.
Recd: 26 }

No 171
Enl.

Enc: 3.

Lightning conductors for Wellington Church

Forwards for information and orders correspondence relating to the provision of—

No

Superintending Engineer's Office &c
Coimbatore. 15th June 1886.

Circular memorandum

The undersigned has the honor to call the particular attention of all Divisional Officers to the following paras of the Code:-

I. Para 1,513.— Order to prepare an estimate no authority for execution.— "An order to prepare an Estimate is no authority for execution, and no work shall be commenced or expenditure otherwise incurred, till sanction to it has been accorded, appropriation of funds made, and orders for its commencement issued by competent authority."

II. Para 311.— Unauthorized expenditure and deviations from sanctioned designs strictly prohibited.— The "Executive Engineers are strictly prohibited from commencing the

construction of any work, or lay-
-ing out public funds, without the
sanction of competent authority;
also from making or permitting any,
except trifling deviations from any
sanctioned design in the course
of execution unless under specific
authority, or in case of emergency,
when the change should be forth-
-with reported to the superintend
-ing Engineer. All unauthorized ex-
-penditure will be incurred at their
own risk."

Para 312.— <u>Executive Engineers
are forbidden to incur liabilities
without sanction or to get work
carried out on credit.</u>— "This rule
applies as much to incurring liabilities
as to the actual payment of money,
and the fact of there being no sanc-
-tion for a work strictly prohibits
an Officer from getting the work
carried out by a contractor on credit."

In reference to these two paras
(311 and 312), the Superintending Engineer
desires to impress on all Divi-
-sional Officers the necessity
for obtaining <u>written sanction</u>
from the Circle Office before in-
-curring any expenditure that is
not covered by a duly sanctioned
estimate and an appropriation
of funds.

III. Paras 1519 and 1520— <u>Written
confirmation of oral instructions
to be applied for promptly.</u>—

"Verbal orders being liable to
misapprehension, will not be
received as a sufficient warrant
for commencing any work or in-
-curring any expense."

"This is not, however, to inter-
-fere with the prompt obedience
of every Officer in the Department
to the lawful orders of his superiors,
or with the emergent requisitions
of Military or Civil authorities
when given orally; but the <u>written
confirmation</u> of such orders or requi-
-sitions <u>within a reasonable time</u>
must

must be solicited by the Officer addressed, and he will be responsible for any expense thus incurred, unless he can show that he has conformed to this rule, stating details and giving a rough estimate of the expense."

Officers are warned not to incur expenditure without written orders; except in cases of emergency to be forthwith reported and orders solicited.

IV. Para 278(2). — Superintending Engineers sanction to be obtained before carrying out necessary alterations of design. — Superintending Engineers are empowered to sanction necessary alterations in the constructive details of works during their execution, provided that no increase of charge to the amount of more than 5 per cent above the estimate shall be caused by such alterations. This limit does not apply to Productive Public Works, all

all excesses for estimates over which require the sanction of the Government of India in the Department of Finance."

The Superintending Engineer finds it necessary to warn Divisional Officers against allowing such deviations; i.e. deviations likely to cause extra expense, without first obtaining the written sanction of this office.

V. Para, 2306. — Executive Engineers bound to report the probability of excess over estimated cost of a work and to ask for orders. —

"The Executive Engineer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the Superintending Engineer any such probability. Immediately on its becoming

becoming apparent that whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the Executive Engineer is bound to report the fact forthwith to the Superintending Engineer, describing the nature and cause of the probable excess, and ask-ing for orders."

The Superintending Engineer trusts that Divisional officers will be careful in future that the above quoted fundamental rules of the Department are strictly attended to.

L. Beatty. Col. R.E
Supg. Engineer
4th Circle

Enclosure 1 in Letter
No 204 of 15th June
1886 from Superintending Engineer Fourth Circle

PW Encl 1 / 5097 86.

Circular Memorandum to all Officers in the Fourth circle.

Superintending Engr's office IV Circle
Coimbatore 15th June 1886.

No 204
PW

From

The Superintending Engineer
4th Circle.

To,

The Chief Engineer.
P.W. Department.

Sir.

Enclosures
1 Estimate
1 Copy of Circular Memo.

As directed in your Memo No 2052 of 5th instant, I have the honor to submit an estimate of Rs: 400 for providing lightning conductors to the Protestant Church at Wellington, and to request sanction to the purchase of the necessary materials in this country.

2. I also send for your information copy of a Circular I have prepared for communication to the Officers of this Circle, and which I trust will prevent any further mis-

misunderstanding of orders.

I have the honor to be
Sir.
Your Most Obedt. Servant

F. Beatty - Colonel R.E.
Superintending Engineer
4th Circle.

P.W.C. No. 3697

To W

The S.E. IV Circle submits an estimate of Rs 400 for lightning conductors for the Wellington Church vide Memo. No. 205 D dt 5.6.86.

The work appears to have been carried out, & it might perhaps be now authorised as work necessary for the safety of the building, vide para 11 of G.O. No. 1219 W dt 13.5.86.

Yes. Works Corporation Cir 21-6-86

I hope that the Circular issued by the S.E. will prevent the recurrence of misunderstandings such as appear to have been so frequent of late in the IV Circle

22-6-86

From

The Supg. Engineer,

Fourth Circle.

17 JUN 86 DEPARTMENT No.

Dated 15th } June 1886.
Recd:

Read: 2-7-86.

No. 204
W.

Enc: 2

No. 1681 W. dt 2nd July 1886.

Lightning conductors:-

Forwarding an estimate of Rs: 400 for — and requests sanction to purchase the materials in the country, &c.

Ays. 8616.

No. 1681 W.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 2nd July 1886.

READ the following

Letter from S.E. IV Circle (No. 171 Ex. dt May 25. 1886).

" " — do — (" 204 Ex. dt June 15. ")

The provision of lightning conductors for the Wellington Church, at a cost of Rs 400/-, is authorised, with adverteence to para 11 of G.O. No. 1219 W dated 13th May 1886.

2. The Government trust that the circular issued

Ays. 15916.

Entd in R.R. 1617

by the Supty Engineer
will prevent the recurrence
of misunderstandings
such as appear to have
been so frequent of
late in the IV Circle.

22-6-86

2/7/86

No. 1681 W. dated 2nd July 1886

S. E. IV Circle

with estimate.

Entd in R R 6/7.

No. 1685 W. dated 3rd Jul 188

Recorded

28/6/86

1-7-86

Entd in R R 1/7