No.1056

From

The Ag. Secretary to the Board of Examiners
Madras.

To

The Chief Engineer
Public Works Department
Madras.

Sir

In returning the list of Officers which accompanied your Memo. of the 31st. Ultimo, No.1042C, I have the honor by direction of the President, to request that they may be revised and resubmitted at an early date with reference to the following remarks.

2. The Board do not conduct the Examination according to the so called "Departmental Test," Mr. Paul's examination should therefore be otherwise arranged for and his name omitted from the list. If however by "departmental" test nothing more is intended than the 3rd. class test under notification dated 11th. November 1879, the entry in column 3 should be altered accordingly and in column 5 should be inserted the language in which Mr. Paul desires to be examined. The entries in columns 3 and 5 against the names of Gunner Richardson and Corporal Rule are not intelligible, the examination being described as "Departmental" Higher Standard. If the examination they wish to appear for is that prescribed for Military Officers, their names should be omitted from the list and they should be directed to send in their applications through the Adjutant General, Fort St. George. If the words "3rd. Class Departmental" against the names of Messrs.

Medlicott,

Medlicott, Majoribanks, Campbell and Bird mean simply the "3rd. Class Officers" test under the rules of the Notification referred to above, the word "Departmental" should be struck out, and the language in which Mr. Medlicott desires to be examined entered in Column 5.

3. In the list which accompanied your Memo. of the 5th. Instant, No. 1068 C, the place of Examination is not specified in the case of Messrs. Mitchell, Shaw and Chiodetti. I request that the omission be supplied. The test in Column 3 against the name of Mr. Whitely is presumed to be the 3rd. Class Officers test under the Notification of 11th. November 1879. If so, it should be altered accordingly. In regard to Private Cherry the remarks above made with reference to Messrs. Richardson & Rule apply. He has not forwarded a treasury receipt for the fee due by him.

4. The nature of the Examinations noted against the name of Mr. Handcock in the list which accompanied your Memo. dated 11th. Instant, No. 1108 C, is not understood. It appears to be in no way connected with the examinations held in this Office.

5. In the same list Mr. Traish is shown as coming up both for the 3rd. Class and Higher Standard. As the two examinations cannot be passed at the same time, he will be entered for the 3rd. Class Officers test only.

6. I request the favor of your returning the lists to me revised as early as possible in order that I may be able to make the necessary arrangements in time for the examination which begins on the 16th July 1888.

I have the honor to be
Sir
Your most obedient Servant
(Sigd.) S. Runga Charry

P. W. DEPART.

No. 1135 C dated 16th. June 1883.

MEMORANDUM.

Letter from the Ag. Secretary to the Board of Examiners No. 1056 dated 13th. June 1883.

Communicated to the Superintending Engineers and the Engineer-in-Chief, Vizagapatam State Railway, who will furnish this office, with the least possible delay, with the information required in regard to the undermentioned Officers.

Mr. J. C. Paul. " J. F. Handcock. " C. W. Traish.	First Circle.
Mr. J. J. Whiteley. Bombr. Cherry. Gunner Richardson.	Second Circle.
Mr. J. H. Medlicott.	Third Circle.
Mr. C. Majoribanks. " J. C. Campbell	Fourth Circle.
Corpl. W. Rule	Fifth Circle.
Mr. W. L. Bird.	Sixth Circle.
" Mitchell " Shaw " Chiodetti	Vizagapatam State Ry.

2. Superintending Engineers should see that these Returns are properly prepared in future and all particulars correctly given.

(By Order)

C. Baven.
Major R.E.
Dy. Chief Engineer P.W.D.

Supg. Engrs:
Engr.-in-Chief Viz. State Ry.
Copy to Ag. Secy. to the Board of Examiners for information

No 391

1057
13.8.83

Camp. Ramachendrapur
Date 9th August 1883
Despd. 9.8.83.

From

The Officer in charge
Western sub division
Godavari Central Divn.

To

The Superintending Engineer
1st Circle

Thro' Central division Officer.

Sir

I beg that the Lower Standard Examination (vide D.P.W. Code Chapter I Para 101. Class I.) in Telugu to be held in next January, be allowed, in my case, to take the place of that held on the 16th of last July, for the following reason:—

I first received notice, of the Examination to be held in July last, on the 18th of last May, & forwarded my application on the same day (vide my No. 137 to Divn. Officer) On May 27th.

I with

C. S. Regst
No 242
11.8.83

No 290

Forwarded to the Superintending Engineer.

Mr Handcock writes was not examined last month owing to sufficient time not having been given him to fill up the statement sent to him properly according to the Code – I think the last examination ought not therefore to be counted as one of his chances of passing –

A.R.G. Forward
Captain RE
Exe Engr

10.8.83

(with Central Division Officer's No 94) I received the necessary form of application to be filled up, with request to fill up and forward by return tappal: this I did, and forwarded the same with my No 181 of 28.3.83

C. Dvn!
~~7106~~
7806

On the 30th June, I received a circular stating that "the Examination for which I wished to present myself was not understood", in reply to this, I beg to state that I was not allowed time to look up the subject in the D.P.W. Code.

I have the honor to be
Sir
Your most Obedt. servant
F. F. Handcock.
Assistant Engineer
Western Sub. div:
Central D:

B. P.

No. 21162

No. 1408 G(W)

FROM,
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,
THE Chief Engineer
P. W. Department

Enclo: one
1 Orig! letter No 391-9-8-83
from Mr Handcock to the
Ex. Engr C. Division

DOWLAISHWERAM, 13th August 1883

SIR,

I have the honor to forward herewith a letter (No 391-9-8-83) from Mr Handcock with endorsement by the Executive Engineer in charge of the Central Delta Division Godavari.

2. That Mr Handcock was not able to go up for the examination last July arose entirely from misunderstanding not only on his part but also in my Office. I therefore strongly recommend that the 2 years of Clause 1 Para 101 of the Code be in Mr Handcock's case extended to the next examination for which he can appear.

3. As even now it is not thoroughly understood how the application form should be filled up for this Departmental Lingual examination, I shall feel obliged if a pattern form filled in be sent for guidance.

I have the honor to be
Sir
your most obedient
Ewald
Offg. Supt. Engr 1st Circle.

Comp. D.

No. 2/110

July last, and as the next Examination will not take place until after the expiry of 2 years' service in India, he requests the limit of 2 years be extended in his case till the next Examination. Under the circumstances and on the recommendation of the Superintending Engineer the concession applied for may at the discretion of Govt. and as a special case be granted.

C.

11/9

10/9

1135 C. 6.6.83

Chepauk
28th Augt/83

No 1858 D.

R. No. 508.
28/8/83.
Enc: 1.

To C

For favor of remarks with reference to the Supdg Engr's recommendation

Cy

Dype
24/8

No. 597. of 10th Septr/83
Encs: 1.

To W.

Mr. G. F. Handcock Asstt. Engineer 2nd. Grade joined his appointment in the Godavari Eastern Division on the 2nd. January 1882.

2. Under para 101 clause 1 of the P. W. Code, to entitle him to the remuneration of Rs. 180, Mr Handcock should pass the Lower Standard Examination within two years of joining the Department in India viz 2nd. January 1884. But for no fault on his part, he was debarred from appearing for the test held in

Acty 20/9 ~~[illegible]~~ 27.9

From PO. No. 7805/7106

The Supdg Engineer
1st Circle

To

The Chief Engineer
P. W. Department

~~[illegible]~~ 2732 W d/ 28/9/83

Dated 13th
Despd 14th } August/83
Recd ~~20~~ 11/9/83

No. 1408 G.W

Enclosure One

Mr. Handcock Asstt Engr's Letter from — furnishing explanation for not going up for examination in July last — Forwards — recomending that the 2 yrs of Clause 1 Para 101 of the Code be extended to the next examination —

TO

No. 9.1110

No 2732 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 28th Sept/83

READ the following

From the Supdg: Engineer First circle } H.E. No. 1408 G. d/ 13th August/83

Office note from the Examiner P. W. accounts } " No. 597 d/ 10th Septr/83

The Concession applied for by Mr. Handcock is granted as a special case, under the circumstances stated.

2. A sample form of application will be filled in and transmitted to the Superintending Engineer First Circle from the Chief Engineer's office, but as the headings in the form are clear, the difficulty is not understood.

To

The Supdg: Engr. First Circle ✓
" Examr. P. W. accts ✓

JM
22/9

HS
22-9-83.

Cy
19/9

No 2731 W. d/28th Sept/83

15 2

G.M. 28/9

Entd in Recpt Register

No. 24192

FROM.

No. 1818.

OFFICE OF THE BOARD OF EXAMINERS,
Madras, 13 February 1884.

From

D. S. WHITE, Esq.,
Secretary to the Board of Examiners,
Madras,

To

The Dy. Chief Engineer
Public Works Department,
Madras.

SIR,

I HAVE the honor, by direction of the President, to report that at the last Half-yearly Examination held on the 21st ultimo & following days the Officers noted in the margin were examined according to the tests and in the languages specified opposite their names.

Mr. G. T. Handcock, Asstt. Engineer, I according to the 3d Class test in Telugu.
J. A. Medlicott, III do do in Telugu.
A. E. G. Evans, V do do, in Tamil.
J. J. Whiteley, II do do in Telugu.
G. D. Pears, II do according to the 2d Class test in Telugu.
A. A. O'Connell, III do according to the 3d Class test in Telugu.
W. Jopp, I do do in Telugu.
E. Paul, Offg. Executive Engineer I do in Telugu.
J. C. Campbell, Surveying Master, C. E. College, do in Tamil.

The Board are of opinion that Messrs. Handcock, Evans, Whiteley, Pears, O'Connell, Jopp, Paul and Campbell have passed, but that Mr. Medlicott has failed to attain the prescribed standard of qualification.

Mr. A. T. Mackenzie Asstt. Engr. did not appear for examination

I have the honor to be,
Sir,
Your most obedient Servant,

D. S. White

Secretary to the Board of Examiners.

No 406 Ca/ 19th Feby/84

Communicated to the Officers concerned

C. J.
16-2-84.

M.
16-2-84

To
The S.E. I Circle. ✓
" " II " ✓
" " III " ✓
" " V " ✓
" Principal C. Eng College ✓

Desp 19/2/84

M.
19/2

AWE. 1400 ✓

From

THE SECRETARY TO THE
BOARD OF EXAMINERS,

To

THE

No 406 Ca/ 19-2-84

No.

Dated
Despatched
Received 4/2/84. 188

No.

Subject.

Reporting on the examination of

With disposal

No. 2419D

FROM,

THE *Executive* **~~SUPERINTENDING~~ ENGINEER** *in charge*
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER *P. W. Dept.*
~~FOR IRRIGATION.~~

DOWLAISHWERAM, 22nd April 1884.

Despd 23rd April/84

SIR,

Referring to your memo No 406 C of the 19th February/84, I have the honor to request you will have the goodness to obtain the sanction of Government to paying to Mr G. F. Handcock assistant Engineer the remuneration of Rs 180 laid down in para 101 of the P. W. Code as he has passed the 3d Class Test (Departmental standard) in Telugu within two years of joining the Department under the special concession granted in G. O. No 2732 W of the 28/9/83 -

2 I presume that the restriction laid down in para 3 of G. O No 456 W of the 10th February/84 should not be held to apply to Officers who joined the Department before the issue of this G. O -

I have the honor to be
Sir
Your most obedient Servant
C. S. Ivimmis Captain R.E.
Executive Engineer in charge 1st Circle

JK

No. 824 D
To C

Chepalli
30th April 84

R. No. 55.
1. 5. 84.

For remarks

CS
29.4.84 Dy W

DWB No. 3609

EXAMINER
30 APR 84
ENGG.
P. W. ACCOUNTS

From
The Supg Engineer
1st Circle

To The Chief Engineer
P. W. D.
Madras.

Dated 22nd April 1884
Despd 23rd
Received 29
No. 1336 W d/ 28th May 1884

No. 2419 D

Enclosure nil

Mr G. F. Handcock
Esquire Assistant Engr
Remuneration of Rs 180
for passing the 3rd
class Test (Departmental
standard) in Telugu –
Requests sanction for
paying the –

To

ENDING WITH YOUR OFFICE NOTE NO. 866.D. DATED 6TH. MAY 1884.

2. IN G.O. NO. 2732 W. DATED 28TH. SEPTEMBER 1883 MR. HANDCOCK WAS ALLOWED UNDER SPECIAL CIRCUMSTANCES TO APPEAR FOR THE EXAMINATION HELD IN JANUARY 1884 IN LIEU OF THAT HELD IN JULY 1883, BUT IT IS A MATTER FOR GOVT. TO DECIDE WHETHER HE SHOULD BE ALLOWED ANY REWARD CONSIDERING THAT THE ORDERS IN G.O. NO. 456 W DATED 10TH. FEBRUARY 1883, ISSUED OVER A YEAR AFTER MR. HANDCOCK JOINED HIS APPOINTMENT IN INDIA, AND THAT HE DID NOT APPEAR AT THE NEXT EXAMINATION HELD IN JULY 1883 FROM CIRCUMSTANCES OVER WHICH HE HAD NO CONTROL.

C.

CB
13/5

EP
13/5

No: 406 C d/ 19-2-84
A. No: 2732 W d/ 28-9-83
" " 2296 W d/ 16-8-83
" " 1377 W d/ 11-5-83
No: 1135 C d/ 16-6-83
A. No: 456 W d/ 10-2-83
No: 824 D d/ 30-4-84
No 866 D d/ 6-5 84

D. W. C. No. 157

[Exr. Wks. Form No. 111.]

(5)

GOVT. OF MADRAS. 1884. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 15th MAY 1884
Rec 16

OFFICE NOTE No. 107

To

No 1336 W d/ 28th May/84

Encs: 1.

W.

'PARA 5 OF G.O. NO. 456 W. DATED 10TH. FEBY. 1883.
PARA 2 OF G.O. NO. 1377 W. DATED 11TH. MAY 1883.

UNDER THE ORDERS QUOTED IN THE MARGIN, MR. HANDCOCK WAS REQUIRED TO PASS THE DEPARTMENTAL STANDARD EXAMINATION (3RD. CLASS TEST) 'WITHIN ONE YEAR FROM DATE OF THE 1ST. EXAMINATION THAT IS HELD AFTER JOINING THE APPOINTMENT'. HE JOINED ON THE 2ND. JANUARY 1882, AND HAS ALLOWED MORE THAN ONE YEAR TO ELAPSE.

2. PARA 101 OF THE P. W. CODE HOWEVER LIMITS THE TIME TO 2 YEARS WITHIN WHICH AN OFFICER IS REQUIRED TO PASS THE LOWER STANDARD, (SINCE ORDERED TO BE SUBSTITUTED BY DEPARTMENTAL STANDARD AND THE TIME LIMITED TO ONE YEAR VIDE G.OS. QUOTED ABOVE;) BUT NO STANDING ORDERS ON THE ABOVE HAVE YET BEEN ISSUED PENDING SETTLEMENT OF THE RULES AND REWARDS APPLICABLE TO VERNACULAR EXAMINATIONS IN THIS PRESIDENCY, VIDE CORRESPONDENCE

KEEP WITH Genl. No.

dated 18 .

Acty 21/5/84 R. 26-5-84

PUBLIC WORKS DEPARTMENT.

No 1336 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 28th May/84

READ the following

Letter from the Supg: Engr. I Circle A. E. No 241 G. D d/ 22d April/84
Office note from the Examr. P. W. Accts " No 107 d/ 15th May 1884

Payment of the reward of Rs 180 to Mr. G. F. Handcock is sanctioned, under the circumstances stated.

21-5-84

28/5

23.5.84

To
The Supg: Engr. I Circle
" Examr. P. W. Accts

No. 602.

Office of the Board of Examiners,
Madras, 12 December 1885.

From

The Secretary to the Board of Examiners, Madras,

To

The Dy. Chief Engineer,
Public Works Department,
Madras.

Sir,

With reference to your ~~letters~~ memo: as per margin, I am directed by the Board of Examiners to annex for your information a Memorandum, showing the arrangements for the approaching Examination of Officers employed in your Department; and to request that you will instruct them severally to present themselves before the Committees at the stations and on the dates therein specified.

I have the honor to be,
Sir,
Your most obedient Servant,

B. Tutte
Secretary.

Communicated

No. 2167 Ca/16-12-85

Recd 14/12/85

Recd 10781

Secretary to Government P.W. Department 14 Dec

No. 2167 Ca/16th Dec/85

Communicated to the Officers concerned

Sent 15/12/85

To S.E. I, II, V Circles D 16/12
Exr. of P.W. Accts.

Memo: No. 2006C, dated the 1st December 1885.

15.12.85

16.12

17/12

---

(5)

No. 1336 W a/28th May/84

28/5

Entd in Receipt Regr

P.W.S. 23/5

28/5

30/5

29/5

Aoty 21/5/84

Memorandum showing the arrangements made for the Examination of the under-mentioned Officers at the approaching Half-yearly Examination to be held on the 18th January 1886, and following days.

Name of Officer.	Official Designation.	Language in which to be examined.	Station at which to be examined.	Test.	Members constituting the Examining Committee.	REMARKS.
Mr. C. W. Wood	Asstt: Engineer, 2d Grade	Telugu	Berhampore	3d Class	Judge & another	
Mr. J. F. Somers Eve	Asstt: Engineer, 1st Grade	do	Rajahmundry	do	Judge & Sub: Collector	
Mr. John Inglis	Asstt: Engineer, 2d Grade	do	Masulipatam	do	Collector & another	
Mr. A. W. J. Tims	Overseer, 2d Grade	Tamil	Madras ×	do	Sub: Committee	× At the Office of the Board of Examiners, Pantheon Road, Egmore, Madras, at 11 A.M.
Mr. A. W. Asphitel	Asstt: Engineer, 1st Grade	do	Cuddalore	do	Judge & Collector	
Mr. F. G. Heaven	Dy: Examiner, 2d Grade, P.W.D.	Hindustani	Madras ×	Higher standard	Sub: Committee	
Sergeant T. Turner	Supervisor, 2d Grade	Telugu	Cuddalore	Mily: Higher standard	Judge & Collector	

D White

Secretary to the Board of Examiners

No. 668.

OFFICE OF THE BOARD OF EXAMINERS,

Madras, 4th January 1886.

From

THE SECRETARY TO THE BOARD OF EXAMINERS,

MADRAS,

To

THE Offg. Chief Engineer, Public Works Department, Madras.

10781

SIR,

With reference to my letter of the 12th Ultimo No. 602, I have the honor, by direction of the President, to request that you will be so good as to instruct Mr. John Inglis, Asstt. Engr., by telegram if necessary, to report himself for examination to the District Judge of Kistna at — Masulipatam on the 18th Instant instead of to the Collector.

I have the honor to be,

Sir,

Your most obedient Servant,

D White

1886

P. W. DEPARTMENT.

Current No. 10968

From The Supg Engr V Circle

ENCLOS.—

No. 4026

Dated 18- Decr 1885

Received 21 Decr 85.

SUBJECT.

Requesting that Mr. Ashpitel's name may be entered as Mr. F. W. Ashpitel in the list of officers to be examined in the Vernacular in Jany: 1886.

DISPOSAL.

No. 2211 Dated 23 Decr 1885

Transferred to the Board of Examiners for favor of the necessary action.

(By order)

Sd) D McC Captn

To

The Secretary to the D.W.
Board of Examiners

Mch 73

From

THE SECRETARY TO THE
BOARD OF EXAMINERS,

To

THE

No.

6 JAN 86

Dated
Despatched
Received 6/1/86 188 .

No.

ENCLOSURES.

Subject.

C/

No 5 C

P. W. D.
Dated 6th Jany/86.

Deferred

Telegram

To the S. E. II Circle –

My 2167 C of sixteenth ultimo – Inglis should appear before Judge instead Collector for examination on eighteenth –

6/1/86

6.1.86

Telegram despatched 6/1/86.

Cn

50

P.W. 3

Telegram

To the S.E. 5th Circle

[illegible]

No. 50 C d/ 6th January 1886

E

E.a.

Exm 9/1

J.d 27/1

D.W. W

No. 4433

SUPERINTENDING ENGINEER'S OFFICE,
5TH CIRCLE, MADRAS,
Chepauk, 26th January 1886.

From
THE SUPERINTENDING ENGINEER,
5TH CIRCLE,

To
THE Chief Engineer
P.W. Department.

SIR,

Enclosures.

With reference to your Memorandum No. 2167/C dated 16th December 1885, I have the honor to report that Serjeant J. Turner was unable, owing to ill health, to appear at the examination in the Vernacular held on the 18th Instant.

I have the honor to be
Sir,
Your Most Obdt. Servt.
[illegible] Col. R.E.
Supg. Engineer 5th Circle

No 419 C 9/11th Feby/86.

Recorded

Recorded

28/1/86

28.1.86

No. 57 C. 6.1.86
2167 C. 16.12.85
2211 C. 22.12.85

1.2

5/2

3/2

Encl a 64

From

THE SUPERINTENDING ENGINEER,
5TH CIRCLE,

To

THE Chief Engr
PWD

27 JAN 86

Dated 26th } Jany 1886
Recd. 27th }

ENCLOSURES.

No. 4433.

Turner T. Sergt:

Reports that — is unable to appear for the Vernacular Examination owing to ill-health —

with disposal

1887.

No. 764.

OFFICE OF THE BOARD OF EXAMINERS,
Madras, 5 February 1886.

From

D. S. WHITE, ESQ.,
Secretary to the Board of Examiners,
Madras,

To

THE Dy. Chief Engineer,
Public Works department,
Madras.

SIR,

I HAVE the honor, by direction of the President, to report that at the last Half-yearly Examination held on the 18th Ultimo the Officers noted in the margin were examined according to the tests and in the languages specified opposite their names.

Mr. J. F. Somers Eve, Asstt: Engineer, 1st Grade, according to 3d Class test in Telugu.
" John Inglis, — do — 2d Grade, — do — in Telugu.
" F. W. Ashpitel, — do — 1st Grade, — do — in Tamil.
" F. G. Heaven, Dy. Examiner, 2d Grade, — do — Higher Standard in Hindustani.

The Board are of opinion that Messrs. F. W. Ashpitel and F. G. Heaven have passed, but that Messrs. J. F. Somers Eve and John Inglis have failed to attain the prescribed standard of qualification.

Mr. C. W. Wood and Sergeant Turner did not appear for examination.

I have the honor to be,
Sir,
Your most obedient Servant,

D S White

Secretary to the Board of Examiners.

No. 546 Ca/9th Febry/86

Communicated to the officers concerned

8/2/86

8.2.86

To S.E.s I, II, & V Circles
Exam. P.W.A.

Despd 10-2.86.

M 9.2

Ed 11/2

Epu 12/2

Mil. 996

From

THE SECRETARY TO THE
BOARD OF EXAMINERS,

To

THE

6 FEB
DEPARTMENT

No.

Dated
Despatched
Received 8/2/86
188 .

No.
No. 546 Ca/9-2-86

Subject.

Reporting on the examination of

With disposal

To

The E

Camp.
Dated 8th
Despd.
Recd

No

Sir,

I ha
that you w
Moonshee
for having
=mental &
whilst i
passed th
sary last
more than
of my first
I underst
Moonshee
where as
no chance
years owing
examinat

No 560.

Copy fo

1887

P. W. DEPARTMENT.

Current No. 3109

From The Supdg. Engr. V Circle

ENCLOS.—

No. 374
Dated 22d April 1887
Received 23d — " —

SUBJECT.

Income Tax — Enquires on the part of Mr. Ashpitel Asstt. Engr whether that portion of his Emolument entitled "remuneration for passing Examination in Vernacular Rs 180 in February 1886 is liable to —.

DISPOSAL.

No. 1457 C Dated 26th April 1887

To C

For favor of remarks.
(Id) W. L. C. B.
25.4.87
D. W.

Desd
26/4/87

To

The Executive Engineer
South Arcot

Camp.
Dated 8th
Despd
Recd } October 1886.

No. 1028.

Sir

I have the honor to request that you will apply for the Moonshee Allowance due to me for having passed the Departmental Standard in Tamil whilst in South Arcot. I passed the Examination in January last which it is true was more than 2 years from the date of my first appointment in India. I understand however, that the Moonshee Allowance is given where as in my case there is no chance of passing within two years owing to the date of the examination being fixed too late.

I have &c
(Sd) F. W. Ashpitel
Assistant Engineer

No. 560.

Copy forwarded to the Superintending

1 Superintending Engineer 5th Circle for favor of disposal.

2. Mr. J. W. Ashpitel has passed the Examination vide Notification published in the Fort St. George Gazette dated 17th March 1886. Page 449. Part II.

40885–

South Arcot Divl. Office
Tindivanum
29th October 1886
} /Sd/ J. C. Larminie
Executive Engr.

No. 3958

Forwarded to the Examiner of P.W. Accounts for favor of information as to the admissibility or otherwise of Mr. Ashpitel's claim to Munshee Allowance.

W H Burton Col. R.E.
Supg. Engr. 5th Circle

5th November 1886.

My/Encl 1
8826/18

P.W.D. SECRETARY TO GOVT
13 NOV 86

Encl. 1.

Endorsement No. 408 S.E.5"
dated ~~13~~ 12th November 1886.

Forwarded to the Secretary to Government P.W. Department for favor of disposal with reference to para 100 of the P.W. Code.

Mr. Ashpital joined the Department on the 7th November 1883 and passed the 3rd Class Test in tamil held on the 18th January 1886.

A. C. Gordon

Examiner P.W. Accts.
Madras.

Ex. otte
12/11

E.A.
12/11

Rec 13/11/86

Enc. 16.11.86. R 18/11

Public Works Department.

No. 3070 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 19th Novr /86

Read the following

From the Supdg. Engineer V Circle H. E. No. 3958 dated 5th November 1886
Endorsement thereon by the Examr. P. W. Accts. No. 408 S. E. 5th d/ 12th Novr. 1886.

FW 17/11

Mr. Ashpitel completed two years service in India on the 7th November 1885, but not being prepared to appear for the departmental standard in Tamil at the July 1885 examination, he passed in January 1886 or three months after the prescribed limit. As, however, the previous examination was held four months before the limit of two years was reached, the remuneration admissible under para 100 of the P. W. Code will be

be passed to him as a special
Case.

~~The Hon. E. F. Webster~~

UCN
16. 11. 86.

16/11/86

546 C. 9. 2. 86
419 C. 1. 2. 86.
50 C. 6. 1. 86.
2211 C. 22. 12. 85
1336 xx 28. 5. 84
406 C. 19. 2. 84
2732 xx 28. 9. 83
1135 C. 15. 6. 83
2167 C. 16. 12. 85

19/7

No. 3070 W dated 19th July

To
The Supdg. Engr. V Circle
" Examr. P. W. Accts.

Despd. 19-11-86

23/11

16. 11. 86

30TH JUNE 1886, No. 538, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from Colonel W. H. BURTON, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department (through the Examiner, Public Works Accounts), dated Chepâk, 10th June 1886, No. 1047:—

At the request of the Executive Engineer of the Presidency Division, I have the honor to inquire on the part of Sergeant Green, R.E., Supervisor, 2nd grade, whether that portion of his emoluments, entitled "ration allowance," is properly subjected to deduction on account of income-tax.

2. Sergeant Green draws the following:—

	RS.	A.	P.
Military pay as Sergeant, R.E.,—for a month of 31 days ...	55	12	10
Half-pay as Supervisor, 2nd grade, in Public Works Department	100	0	0
Ration money, per mensem	8	9	3

3. It would seem to me that this ration money was intended to be excluded from salary (see chapter 1, clause 4, page 4, *Fort St. George Gazette*, dated 3rd February 1886), by the terms "sumptuary allowance or any other allowance granted to meet specific expenditure." I may add, after a reference to the Executive Commissariat officer at Bangalore, that "Sergeant Green might, if he so elected, before 15th March of each year, draw his rations in kind" and so avoid income-tax on rations. In a departmental point of view this would be very objectionable as he would perhaps be attending to the daily issue of his rations at the most convenient hour for supervising works in progress.

No. 140 S.E.-5.

Forwarded to the Chief Engineer, Public Works Department, for favor of disposal.

18*th June* 1886. (Signed) D. C. GORDON,
Examiner, Public Works Accounts.

No. 275-D.

Referred to the Revenue Department for consideration.

OOTACAMUND, (Signed) J. SHAW-STEWART, Colonel, R.E.,
21*st June* 1886. Secy. to Govt., P.W.D.

ORDER—dated 30th June 1886, No. 538, Revenue.

Miscellaneous.

The ration money referred to is clearly of the nature of an allowance granted to meet specific expenditure, which is excepted from the definition of "Salary" in section 3 of the Income Tax Act, and is as such exempt. This view is further confirmed by the letter from the Government of India to the Accountant-General, Bengal, printed in G.O., Revenue Department, dated 12th May 1886, No. 336.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Public Works Department.
,, the Public, &c., Departments.
,, the Military Department.
,, the Board of Revenue.
,, the Accountant-General.

Exd. W. H. French.

100 Copies.

The special maintenance allowances under sections 15 and 16, the family maintenance allowances under sections 17 to 22, the deputation allowance under sections 34 and 35, and the consolidated salary and the extra allowance of 15 per cent. under section 36 of the Simla Allowance Code are granted to meet general and not specific expenditure, and are therefore not exempt. Similarly, the extra allowances under part II, D and F, and the charge allowance under part III of the Darjeeling Allowance Code are not exempt.

C. (3) Presidency allowances and the local allowance of the Accountant-General, Bengal, are for the same reason liable to the tax. Presidency house-rent, however, is exempt, as granted to meet specific expenditure.

C. (4) Rewards for passing examinations are liable to the tax.

C. (5) Scholarships, if granted to meet the cost of education, are exempt; otherwise they are liable.

Copy forwarded to the several departments of the Government of India; to the several Local Governments and Administrations; to the Comptroller and Auditor General; and to the other Accountants-General and all Comptrollers for information and guidance.

(By Order.)

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

ORDER—dated 12th May 1886, No. 336, Revenue.

Miscellaneous.

Communicated to the departments of the Secretariat, the Board of Revenue, and the Accountant-General.

(True Extract.)

(Signed) J. F. PRICE,
Acting Secretary to Government.

To the Public, &c., Departments.
" the Military Department.
" the Public Works Department.
" the Board of Revenue.
" the Accountant-General.
" the Private Secretary to the Right Honorable the Governor.

Exd. W. H. French.

120 Copies.

Order thereon No: 1341 W d/ 29. 5. 86.

Communicated to officers of the P. W. Dept for information.

Sigd J.S.S.

Govt. of {1886} Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 12th May 1886, No. 336.

Mis No 1341 W/29 May 86

MAY.

Chief Engr for I
Cons. Engr for Rys
Supg Engrs
Supt of Works T. W. S.
Cons. A to Govt
Supt M. H. Works
Ex P. W. acts
Ex Engr. Rys acts
Ex State Rys acts
Engr in chief M. State Rys surveys.

Income Tax Act, 1886.

Communicating to certain authorities orders of the Government of India regarding the liability of certain cases to tax under the Act.

No. 374

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepâk, 22nd April 1887.

From
Coll. W. H. Burton, R.E.
SUPERINTENDING ENGINEER,
V CIRCLE,

To
THE Chief Engineer
P.W.D.

SIR,

Enclosures.

See Chief Engineer's Memorandum No 546 C of 9th February 1886.

At the request of the Executive Engineer North Arcot Division, I have the honor to enquire on the part of Mr Ashpitel Assistant Engineer whether that portion of his emoluments entitled Remuneration for passing Examination in Vernaculars Rs 180 in February 1886, is liable to Income tax.

Mr Ashpitel demurs to paying the income tax in question on the following grounds

(1) that the above mentioned sum

7

of Rs 180 became due to him before the Income Tax came into force.

(2) That the sum which Examiner of Accounts proposed to treat as liable to Income was in reality no income at all – but merely a refund in part of some Rupees 250 Mr. Ashpitel had spent during a period exceeding two years in acquiring from a Munshi a knowledge in the Tamil language.

It seems to me there is an essential difference between an Officer thus acquiring during a few leisure hours a week with some difficulty and at some cost to himself a minimum* knowledge of a Native language for the sole purposes of his profession & one who, so to speak, finds time to devote to the acquisition of so-called honours and whose claims thereon may be several large rewards or Remunerations for a knowledge of several languages. Perhaps it was in view only of these latter the ruling of the Government of India published with G.O. No. 336 dated 12th May 1886 was arrived at.

*he passed 3rd class test of Dept. Standard

In Mr. Ashpitel's case the Rs 180 was really an allowance granted to meet a specific expenditure – not a remuneration & spent during a time when no Income Tax was in operation. As the former it would be exempt from Income Tax under G.O. No. 538 dated 30th June 1886 Revenue.

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

W H Burton Coll. R.E.
Superintg. Engr.
5 Circle

B. No 406C. " 19. 2. 84
B. No 2732W " 28. 9. 83
No 1457C of 26th April 1887.
B. No 3079W " 19. 11. 86
No 50C " 6. 1. 86
To " 2211C " 22. 12. 85
B No 1135C " 16. 6. 83
B. No 1867W " 23. 7. 86
Mis No 1341W " 29. 5. 86
~~R 52~~
28/4/87

For favor of remarks.

Wm
25. 4. 87

D. W.

TO

W. No 97
9-5-87

Encs:

YOUR OFFICE NOTE NO. 1457 C. DATED 26TH APRIL 1887.

AS THE REWARD WAS NOT CLAIMABLE, AND THEREFORE NOT DUE AND PAYABLE, UNTIL SANCTIONED BY GOVERNMENT IN NOVEMBER 1886, VIDE G.O. NO. 3070 W. DATED 19TH NOVEMBER 1886, IT IS CLEARLY LIABLE TO INCOME TAX UNDER G.O. NO. 1341 W. DATED 29TH MAY 1886.

7/5
C.

Orders accordingly
Wm

B. No 1344 Wd/16th May 1887
7/5

B

7/5

Ordered in accordance with the Examiner's note above recorded

Ordered in accordance with the Examiner's note above recorded

E
16.5

Wm
10. 5. 87

S.E. V C.
Exch
17/5
12/5/87.
C. 10. 5. 87.
R. 16. 5. 87
16/5
12. 5. 87
23/5

P.W.D. No 35401
~~3109~~

(4)

No. 52
APR 1887

No 374.

From

The Superintg Engr
5th Circle

To

The Chief Engr
P.W.D.

B. No 1344 Wd/16 May 1887

Dated 22d }
Recd 23 } April 1887

Income Tax

Enquiries on the part of Mr Ashpitel Asst Engr whether that portion of his emolument entitled "Remuneration for passing Examination in Vernacular Rs 180 in February 1886 is liable to —