to the I Circle

21.5.88

G. O. No 1597

No. 1597 W d/1st June 1888

S.A.W.

These have [illegible] as directed by the Hon. [illegible] 7.6.88

D 2/6

876

The Superintending Engrs I, II, III + IV Circles with extracts from statements.

No. 1597 W

PUBLIC WORKS DEPARTMENT.

B/ [illegible]

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 1st June 188

READ the following

Office Note from the Examiner P.W. Accounts. No. 1482. dated 12th May 1

Extracts from the statement submitted by the Examiner P.W. account will be communicated t Superintending Engineers concerned, who will report, with the least practicable delay how each unadjuste item stands at present, and what steps are being taken to remove the irregularity.

~~2. The Government not with dissatisfaction that out of twenty eight items o miscellaneous irregularitie in the Entire Presidency, twenty three appertain to~~

[illegible] I would leave para 2

Jolr
20/5/88

The 1st Circle is peculiarly situated. References from Ganjam & Vizag take a long time to settle and we have found difficulty in getting men to go there at all. The difficulty will be enhanced if they are kept waiting for their pay.

---

officer concerned is satisfied of its correctness. The result is that the settlement of the matter is in many cases protracted for months and months, in some cases for more than a year, so that, not infrequently when the matter is ultimately submitted for the orders of Government, either the individuals from whom the recovery (if required) should be made have disappeared, or the officers responsible for the irregularity and who are alone able to state fully the circumstances of the case, have gone on furlough or been transferred to some other circle, and no satisfactory explanation can be obtained.

6. It will be seen that items 13, 14, 16, 19, 20, 21 and 22 of the statement have been adjusted in March, the accounts for that month having been received after the statement was drawn up.

No. 916/917 W a/ 20.3.88

12/5

C.

11/5

11/5/12

0/21/5

R. 30.5.88

P.W.C. No. 2486

R 14.5.88

E.1

No. 1597 W. d/ 1st Jun 188

are kept waiting for new

DEPARTMENT.

Statement showing particulars of items disallowed in salary, and travelling allowance bills remaining unadjusted at end of Febreaury 1888, and which should have been recovered before that date.

Item number	Circle	Division	Name	Rank	Amount outstanding Rs	A	P	From when	Date of disallowance list	Particulars of amount outstanding	Remarks of Executive Engineer or Superintending Engineer in regard to adjustment.	Remarks.
✓ 1		Vizagapatam	Sergt. W. Lewis	Overseer 1st grade.	85	14	11	Decr/86	2d November/86	Amount paid in excess of salary audited October 1886 Rs: 25-14-11 November 1886 " 30-0-0 December 1886 " 30-0-0	Result of reference made to the Superintending Engineer regarding the Sub-Divisional allowance of this overseer is awaited.	
✗ 2	1st Circle	Do.	Mr. S. W. D'Silva	Extra-temporary Sub overseer	96	10	8	do	3d December/86	Amount paid in excess of salary audited November 1886 Rs: 73-5-4 Amount retrenched in bill for May/87 23-5-4	Under correspondence between Superintending Engineer and Executive Engineer will be adjusted when it is finally settled.	
3		Ganjam	M. R. Narainaswamy.	Temporary clerk	29	4	11	Augt/87	"	Salaries unaudited.	The Executive Engineer states that these men were appointed by the Sub-Divisional Officer Chicacole to act for certain clerks, but not being qualified the matter has been referred to Superintending Engineer for obtaining sanction of Government.	
4		Do.	T. Venkatarama Puntulu.	Acting overseer's clerk	17	6	8	Octr/87	28th Novr/87			
				Carried over	229	5	2					

Item number	Circle	Division	Name	Rank	Amount outstanding Rs	A	P	From when	Date of disallowance list	Particulars of amount outstanding	Remarks of Executive Engineer or Superintending Engineer in regard to adjustment	Remarks
				Brought over	229	5	2					
5		Ganjam	V. Appala-narasiah	Acting clerk	15	0	0	Jany/88	2nd Feby 1888	Salary disallowed by the Examiner	He is an unpassed man-was appointed to act for clerk Renban Manithi- special sanction of Government is required.	
6		Do.	C. Varadaraju Moodelliar.	Draftsman	17	0	6	do	do	Portion of salary disallowed by the Examiner. Vacancy of draftsman 1st class having been absorbed.	The Superintending Engineer will be requested to obtain special sanction of Government for admission of the charge.	
7		Do	5. Lascars	Lascars	2	0	0	Augt/87	„			
8		Do.	G. V. Jaganaikam Puntulu	Clerk	2	11	4	June/87	2nd July 1887	Salary disallowed by the Examiner.	Claimed in bill for February 1888.	
9	Circle (contd.)	Do	K. Jaganadan Puntulu	do	4	8	3	do	do			
10		Do	Durmalingam Chary.	do	3	6	0	Octr/87	9th Septr/87	do.	Will be adjusted in March 1888.	
11		Do	Ramachendraiah Naidu	do.	4	10	8	do	do			
12		Do	Mr. Fonceca	Temporary overseer	660	0	0	April/87	9th May 1887	Salary disallowed by the Examiner for want of the Chief Engineer's sanction for continued employment.	The Superintending Engineer states that the matter is still under reference.	
13	First	Godaveri Eastern	M. Venkata-rayadu	Petty lascar	1	12	10	Feby/87	„	Salary paid in excess of audit.	Included in the salary bill for February 1888.	Adjusted in March 1888
14		Do	B. Nookana	do	2	12	9	do	„	do	Recovered on the 5th March 1888, in cash.	do.
15		Do	G. Sivabharanam	Clerk, Office of the Superintending Engineer 1st Circle.	20	0	0	July/87	23rd July 1887	Salary disallowed by the Examiner for March 1887.	The Executive Engineer states that the Superintending Engineer has been requested to take steps for early adjustment of this item.	
16		Do	A. Seetharamiah and B. Venkat Row	Clerk	120	0	0	Augt/87	5th Septr 1887	Salary unaudited by the Examiner.	Included in salary bill for February 1888. Can be adjusted in the accounts for March 1888.	Adjusted in March 1888.
17		Godaveri Western	P. V. Ragaviah Naidu	Draftsman 1st class.	29	6	8	Septr/87	30th Septr 1887	Salary disallowed by the Examiner.	The Executive Engineer states that it will be adjusted as soon as the late draftsman's case is settled.	
18		Do	C. Appadu	Acting lascar	5	3	6	do	25th August/87	Moiety of pay from 9th July to 31st August 1887.	The Executive Engineer states that it will be adjusted on receipt of audited salary bill for March 1888.	
				Carried over	1117	13	8					

Item Number	Circle	Division	Name	Rank	Amount outstanding			From when	Date of disallowance list	Particulars of amount outstanding	Remarks of Executive Engineer or Superintending Engineer in regard to adjustment	Remarks
					Rs	A	P					
				Brought over	1117	13	8					
19		Godaveri Central	K. Narasimham	Clerk	5	0	0	Augt/87	6th Augt 1887	Difference of pay between Rs 15 and 20 for June/87, disallowed	The Executive Engineer states that the Superintending Engineer was written to on the subject and that his orders are awaited.	Adjusted in March 1888.
20	First Circle (Contd)	— Do —	— Do —	— Do —	5	0	0	Sept/87	31st Augt/87	— Do for July 1887.	——— do. ———	——— do. ———
21		— Do —	P. Jaganada Row	— Do —	15	0	0	Janry/88	31st Janry/88	Salary disallowed.	The Executive Engineer states that the Superintending Engineer has been addressed on the subject.	
22		— Do —	C. Veeriah	— Do —	15	0	0	— do. —	— do. —			——— do. ———
23		Dowlaishweram Workshops.	G. Sivabaranam.	— Do —	8	8	0	do.	8th May 1887	Salary from 14th to 30th April 1887.	The Executive Engineer says that the amount has been debited to Miscellaneous advance pending audit. A further sum of Rs. 120/- being salary from May to December/87 was paid in January/88, and debited to Miscellaneous advance.	
				Total 1st Circle	1166	5	8					
24	Second Circle	Kistna Western	Mr. Fonceca	Supervisor	100	12	9	May/87	7th July/87	Steamer charges		
25		Nellore	A. Ramabramham.	Sangam channel Superintendent's clerk.	10	0	0	Feby/88	21st Feby/88	Salary	The Executive Engineer states that the amount will be adjusted as soon as objection regarding age bar is removed by sanction of Government.	
26		— Do —	M. Chinniah Naidu	Sub overseer	7	14	5	Janry/88	26th Janry/88	Salary from 1st to 7th December 1887.	The Executive Engineer states that this item will be adjusted as soon as disallowance list is finally disposed of.	
				Total 2nd Circle	118	11	2					
27	4th circle	Coimbatore	Mr. T. M. Rosario	Clerk	20	8	0	Novr/87	19th Decr/87	Steamer passage supplied to him and his servant from Mangalore to Calicut.	The Executive Engineer states will be adjusted after amount is audited.	
28	3rd circle	Kurnool	Robert May	Draftsman	5	4	0	Augt/87	3 Novr 1887	Travelling allowance disallowed by the Examiner.	Will be settled as soon as possible.	

Item number	Circle	Division	Name	Rank	Amount outstanding R.	A.	P.	From when	Date of disallowance list	Particulars of amount outstanding	Remarks of Executive Engineer or Superintending Engineer in regard to adjustment.	Remarks.
			Abstract of the above.									
			First circle	23 items	1166	5	8					
			Second circle	3 items	118	11	2					
			Third circle	1 item	5	4	0					
			Fourth circle	1 item	20	8	0					
			Fifth circle	"	0	0	0					
			Sixth circle	"	0	0	0					
			Periyar	"	0	0	0					
			Total	28 items	1310	12	10					

Madras
12th May 1885

Major R.E.
Examiner. P. W. Accounts
Madras

S.P. 12/5

11/5

Statement showing particulars of items disallowed in salary and travelling allowance bills remaining unadjusted, at end of February 1888.

E1

PW4486/88

KEEP-WITH Genl. No.

dated 188 .

1,000—7-2-88.

[C. No. 8.]

GOVT. OF MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12 May 1888.

OFFICE NOTE No. 1482

Enc: 1

To

W.

I beg to submit, for the information and orders of Government, a list of items outstanding, under miscellaneous advances, in the accounts of various divisions for the month of February, which represent salary, and travelling or other allowances either paid in spite of disallowances, or not recovered after being disallowed, in contravention of Code paras 473 and 542.

2. Such irregularities — including most of the items now brought to notice — have been regularly included, as miscellaneous irregularities, in the monthly provincial objectionable items statements, and they are, I think, a very good illustration of the uselessness of dealing with these irregularities in that way. Under the orders

contained in G.O. No. 916 W. dated 20th. March 1888, para 15, the outstanding items are now specially brought to notice of Government; and new items will be specially reported monthly as they occur.

3. I have thought it best, at any rate on the first occasion, to include all the cases in one report, instead of reporting each separately, as the extent to which the rules on the subject are disregarded, more especially in the first circle, will then be more readily appreciated; and I propose to continue reporting these items collectively for a few months, after which it will, I think, matter very little whether they are reported singly or collectively, for I have no doubt that, if Government only set their face against the practice, it will be virtually unknown three months hence.

4. I have already pointed out on several occasions that, granting that cases may occasionally occur in which it may be necessary to entertain establishments or to appoint unqualified men to sanctioned posts in anticipation of sanction, if the matter is promptly reported sanction can almost invariably be obtained before the resulting claim for salary comes up for audit; there is therefore no apparent reason why strict adherence to the rule should produce unjustifiable hardship, if however it should be found that there is any particular class of cases in which real hardship would unavoidably result from strict adherence to the rule, arrangements can easily be made for dealing specially with such cases in audit.

5. Code para 473(9) says that "sums disbursed which may afterwards be retrenched by the Examiner [are to be] refunded immediately, or held at debit of the office concerned and recovered at the next issue of pay"; and Code para 542 says "when any allowance actually drawn is subsequently disallowed by the Examiner, it will be immediately refunded, whether the validity of the Examiner's disallowance is disputed or not"; but it seems to have become an established practice in the first circle to completely disregard the Examiner's disallowance unless the

officer concerned is satisfied of its correctness. The result is that the settlement of the matter is in many cases protracted for months and months, in some cases for more than a year, so that, not infrequently when the matter is ultimately submitted for the orders of Government, either the individuals from whom the recovery (if required) should be made have disappeared, or the officers responsible for the irregularity and who are alone able to state fully the circumstances of the case, have gone on furlough or been transferred to some other circle, and no satisfactory explanation can be obtained.

6. It will be seen that items 13, 14, 16, 19, 20, 21 and 22 of the statement have been adjusted in March, the accounts for that month having been received after the statement was drawn up.

No. 916/917 W a/20.3.88

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R. 30. 5. 88

PWC No. 4486

R/14. 5. 88

E1

No. 1597 W. d/1st June 1888

No. 1913 c a/16. 5. 88
" 2984 W a/8. 11. 87

No. 1599 W. d/2nd June/88

B/

Communicated to the Exe: P.W. Accts with reference to his office note No. 1447 dated 7th May 1888.

28. 5. 88

15/98
2-6-1888
Removed for destruction

D C W
2/7/88

Exe: P.W.A.
for R.O.

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80
7/6

PWC No. 4930

From
The Supt. Engineer
6th circle.

To
The Chief Engineer
P.W.D.

No. 350 T.8.
Dated 21st } May 1888.
Recd. 28 }

No. 1599 W. d/2nd June 1888

Mannargudi Sub Dn:—

Informs that the — was examined by the Exec: Engr. ~~[illegible]~~ Negapatam Dn. on the 14th April 1888—

with order

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Trichinopoly. 21' May 1888
D 23/-

No. 350 TJ.

From
I. W. Rundall Esqr. M.I.C.E.
~~The~~ Superintending Engineer,
6th Circle.

To
The Chief Engineer
P. W. D.

Sir,

ENCLOSURES.

With reference to your memorandum No. 1913c/16.5.88, I have the honor to report that the Office of the Mannargudi Sub Division was inspected by the Executive Engineer Negapatam Division, on the 14' April 1888.

I have the honor to be
Sir
Your most obedient servant.

I. W. Rundall
Supt. Engineer, Circle

PWC No 4292

R 8.5.88

No. 1913 C d/16th May 1888

Copy forwarded to the S. E. VI Circle, for report.

8.5.88

12/5/88

Desptd 17/5

S. E. VI Circle.

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Trichinopoly. 21 May 1888
D 23/-

No. 350 Tj.

From
J. W. Rundall Esqr M.I.C.E.
~~The~~ Superintending Engineer,
6th Circle.

To

The Chief Engineer
P. W. D.

Sir,

ENCLOSURES.

With reference to your memorandum No $\frac{1913^{c}}{16.5.88}$, I have the honor to report that the Office of the Mannargudi Sub Division was inspected by the Executive Engineer Negapatam Division, on the 14' April 1888.

I have the honor to be
Sir
Your most obedient servant.

J. W. Rundall
Supt. Engineer, 6 Cle

113

[C. No. 8.]

GOVT. OF MADRAS. 1888. P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 7th May 1888.

OFFICE NOTE No. 1447

To

W.

I beg to report with reference to P. W. Code para 317 and G. O. No. 2984 W. dated 8th. November 1887, that it appears from the accounts of the Negapatam Division for the month of March 1888, that on the 7th. April 1888, the office of the Mannargudi sub-division had not been inspected for over six months; the date of the last reported inspection being the 10th. September 1887.

7/5

C.

7/5

KEEP-WITH Genl. No.

dated 188 .

1,000—7-2-88.

No. 2984 W d/ 8 - 11 - 87

P.W.C. No. 4292

R 8. 5. 88

No. 1913 C d/ 16th May 1888

Copy forwarded to the S. E. VI Circle. for report.

8. 5. 88

12/5/88

S. E. VI Circle.

Desptd 17/5

18/5.-

0 11/5 old. 65/V. 12. 5. 88.

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 8th.

Recd. *Encl.*

G.O., 8th Nov. 1887, No. 2984 W.

NOVEMBER.

Inspection

Orders on the notes of — of the Nellore Division office, submitted by the Examiner, Public Works Accounts.

No. 2984 W d/ 8-11-87

P.W.C. No. 4292

R 8.5.88

No. 1913 C d/ 16th May 1888

Copy forwarded to the S.E. VI Circle for report.

8.5.88

12/5/88

S. E. VI Circle.

Desptd 17/5

18/5.-

11/5

12.5.88

8th November 1887, No. 2984 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 4th October 1887, No. 608.

I submit, for the orders of Government, notes of a recent inspection of the office of the Executive Engineer, Nellore division, by Mr. Rainier.

2. The state of the accounts of the division has been injuriously affected by the incorporation of the Sangam division; the payments and vouchers to be dealt with have increased three-fold; and the difficulty thus created has been enhanced by the absence of system previously prevailing in the Sangam division.

3. The practice with respect to payment of piece-workers and suppliers of materials (paragraph 3 of notes) is certainly opposed to Code paragraphs 1818, 1829 and 1830, but I would suggest that the arrangements be not disturbed pending settlement of the general question of method of payments now under consideration.

4. From paragraph 4 of the notes it appears that the rule as to inspection of sub-divisional offices is not observed. As such inspections are of importance, I think it would be better that I should bring any failure in this respect more promptly to the notice of Government by special report in each case.

5. With reference to paragraph 8 (*b*) of the notes, as Code paragraph 790 now stands, a reference to the Chief Engineer, Public Works Department, is certainly necessary in each case of a lower subordinate, or other servant in an analogous position, being entrusted with cash or stores; but it is a question whether some general rule on the subject might not be framed which would obviate such reference. Superintending Engineers might perhaps be asked to report and suggest as to this.

6. The misunderstanding with regard to the Code rules as to duplicate vouchers and certified copies of vouchers is not confined to the Nellore division (paragraph 8 (*c*) of notes). It seems to be very general. I shall therefore deal with the matter in a separate note.

7. An accountant should certainly initial all documents examined by him, and date his initials, but it is difficult to enforce the responsibility for the observance of rules as to many little matters of this sort in the absence of any manual for the guidance of accountants. Stray orders and occasional circulars are soon lost sight of, and inconvenient to refer to. It is not desirable to encumber the Code with all the little details of an accountant's duties, but as soon as the question as to the responsibility of the accountant (with reference to Code paragraph 378), the question of payments, and one or two other related questions are settled, I hope to be able to prepare a manual for the guidance of divisional accountants.

8. The above remarks also apply to the irregularities noticed in paragraph 9 of the notes, so far as the accountant is responsible for them. Unpunctuality in the

submission of ten-day reports, non-compliance with rules as to payments to contractors, &c., and the great increase of work consequent on the incorporation of the Sangam division, have also exerted an injurious influence. I think the rules as to ten-day reports require some revision, and this will be separately dealt with. In my opinion it is hopeless to expect that the contract accounts, or any other accounts, shall be properly kept, until the practice as to payments, &c., and all the details of procedure for accounting, are brought into correspondence, either by making the practice conformable to rule, or by modifying the rule to suit the practice; and I trust an attempt will soon be made in this direction.

9. Steps should be taken to clear the account of the work on the Kanigiri reservoir (paragraph 10 (*e*) of notes), and to come to a settlement with the contractor.

10. The discrepancies referred to in paragraph 10 (*h*) to (*m*) should be inquired into and adjusted, and their adjustment reported as soon as possible.

11. With reference to paragraph 11 (*b*), I would suggest that the Executive Engineer be directed to take steps at once to adopt the Code practice and to report that he has done so, and the same with regard to the cancelling of measurement sheets.

12. With reference to paragraph 11 (*e*), some temporary increase of the office establishment seems very necessary.

13. Attention is invited to the remarks in paragraphs 14, 15, 18, 19, 20, 21 and 22.

14. With reference to paragraph 24 it seems desirable to prescribe forms in which travelling allowance claims of lower subordinates, &c., shall be recorded and disposed of.

15. With reference to paragraph 25 of the notes, the Executive Engineer should, I think, be required to report that the necessary attestation and re-attestation have been made, and the missing service book supplied and posted.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Nellore Division, from 27th to 31st August 1887.

Mr. J. J. Whiteley, Executive Engineer, 4th grade, is in charge of the division, having taken over from Mr. A. A. G. Malet, Executive Engineer, 4th grade, on the 29th July 1887, previous to the latter officer's departure on privilege leave. The office was last inspected by an Accounts officer in October 1886 (see G.O., No. 2769 W., of 21st October 1886).

2. The division now comprises not only its area at the time of the last inspection, viz., 8,739 square miles, or 9 taluks, but the whole of what was then known as the Sangam project division, which was from the 1st March 1887 amalgamated with the Nellore division under Chief Engineer's Public Works Department Memorandum, No. 686 C., of 25th February 1887.

3. The effect of the amalgamation on the accounts work of the office is shown by the following:—

Months.	Number of vouchers paid in divisional and sub-divisional offices.		Works in progress throughout the division.	
	1886.	1887.	1886.	1887.
March	489	1,476	93	273
April	187	541	47	150

4. The sub-divisions are now as follows:—

(1) *The Sangam Sub-division* under Sergeant Cope, Supervisor, 1st grade.
(2) *The Kandukúr Sub-division* under Mr. E. Vigor, Supervisor, 2nd grade.
(3) *The Gúdúr Sub-division* under Mr. T. D. Enright, Supervisor, 2nd grade.

Up to the 15th instant the Sangam Sub-divisional officer was Mr. Subrahmanya Aiyar, Assistant Engineer, 2nd grade, who had a drawing account. Now, however, all Sub-divisional officers are imprest-holders. The Sub-divisional officers pay piece-workers, but do not pay contractors; bills paid to piece-workers are checked in the divisional office after payment. Bills for materials are invariably paid by Sub-divisional officers before and without orders from the Executive Engineer; this seems contrary to Code paragraphs 1818, 1829 and 1830.

5. The Sangam sub-divisional office has not been inspected by the Executive Engineer since the divisions were amalgamated on 1st March 1887. Under Code paragraph 317 the inspection of sub-divisional offices should be carried out at least twice a year. The Gúdúr sub-divisional office was last inspected by the Executive Engineer in January 1887; the Kandukúr sub-divisional office in February 1886.

6. The imprest-holders are as follow:—

Name.	Designation.	Amount.
		RS.
Mr. T. D. Enright	Gúdúr Sub-divisional officer	50
Mr. E. Vigor	Kandukúr do.	600
Mr. A. Salisbury	Supervisor	200
Mr. J. A. Sydenham	Overseer	100
C. Singaravelu Mudali	Do.	50
A. V. Runga Row Naidu	Do.	100
K. Chendrasekhara Row	Delta Superintendent, Nellore	100
B. Peramraju Naidu	Pennér Anicut Superintendent	300
R. A. Moothusawmy Achary	Sangam do.	50
Sergeant E. Cope	Sangam Sub-divisional officer	1,000
Sergeant J. Cherry	Supervisor	400

All are recouped by the Executive Engineer.

7. The balance of the Executive Engineer's drawing account on the 1st August 1887 was proved correct; the Executive Engineer's cash book was checked for a month and found in order. The cash abstract book is regularly and accurately posted.

8. The imprest accounts recouped in June and July 1887 were audited, and the following notes are offered:—

(*a*) Mr. Enright's imprest sent up for recoupment on 24th June and 15th July was left unrecouped till 18th July 1887. Similarly Mr. A. V. Runga Row's imprest sent up on 23rd April, 19th May and 23rd June 1887 were left unadjusted till 30th June 1887.

(*b*) An imprest of Rs. 50 opened with the Sangam Anicut Superintendent on 18th July 1887 apparently requires, under Code paragraphs 790 and 791, the Chief Engineer's orders as regards the Superintendent's exact form and amount of security. It seems from the Code as at present written that the Executive Engineer cannot arrange such security without reference to Chief Engineer, Public Works Department, in every case.

(*c*) It is supposed to be necessary that, for every voucher sent up to the Examiner with the accounts, a certified copy (Code paragraph 1644) should be kept by the Executive Engineer, so as to enable the Executive Engineer or his accountant or any inspecting officer to trace back and check the back payments regarding any work. Code paragraph 1644 is sometimes regarded by Executive Engineers as meaning that such certified copy may be kept whenever the Executive Engineer considers it necessary.

(*d*) The accountant's check of the sub-divisional and other imprest accounts is not indicated by the usual initial and date of such audit. Any accountant taking pains to thoroughly audit these accounts and appreciating the importance of the duty would be very careful to show by signing and dating each operation that he had performed it and was responsible for the accuracy of the accounts so audited.

(*e*) Pay of Maistry Etherajooloo for 1887, Rs. 24, was charged to five different works; this is contrary to Code paragraph 935. Narasimulu Maistry is similarly charged to more than one work.

9. The works of the old Nellore division are principally carried out by piece-workers; there are no contractors except in what was the Sangam project division, which is now the Sangam sub-division of the Nellore division, where there are contractors, piece-workers and daily labor.

10. Regarding those works which were in progress in May, June and July, the entire accounting was checked, the work abstracts being as far as possible audited. The unvouched outlay for March and April was audited. Materials at site accounts for four months were also audited. The following notes are offered:—

(*a*) *Special repairs to the regulator at workshops.*—Labor employed from 21st to 31st May 1887 was not brought to account as a liability in that month, although the receipt of the ten-day report on the 6th June would seem to have admitted of it. June's work abstract is not yet prepared.

(*b*) *Repairs to Kanigiri head-sluices.*—Labor from 11th to 20th May 1887 was not shown in the accounts for May (part I of work abstract); in fact the work abstract for May is even now incomplete.

(*c*) *Extending the rear apron of Sangam anicut.*—Executive Engineer has not signed or initialled work abstracts for June or July 1887. Part IV not acknowledged by any one. Register of works not posted for July; ten-day reports received along with nominal rolls. Piece-work done, Rs. 50-3-1, and measured on 18th April brought into part I of work abstract, in month of payment, namely, June 1887. Muster rolls 11th to 20th May paid on 31st May and not yet brought into part I of work abstract for June 1887. In fact part I of work abstract for June contains only liabilities for May.

(*d*) *Extending apron below the drop at 3 miles, Kanigiri Main canal.*—Abdul Kareem Sahib's contract work, measured on 15th April 1887, was paid for on 18th June 1887, and was only then (June 1887) recorded on both sides of the contractors' ledger account and in part I of the work abstract. Under Code paragraph 1367 the work measured should have been reported in April and would have then been credited to the contractor and charged as a liability in part I of April's work abstract (please also see Code paragraph 1864). Part I of work abstract for June contains only one item of June's liabilities, the remaining ten items appertaining to May 1887.

(*e*) *Kanigiri reservoir, earthwork and revetment, estimate Rs.* 2,17,562.—The register of works shows no entry since April 1887; work measured in March 1886 was credited to the contractor in a contract certificate, dated July 1886. There was in that month due to him Rs. 1,094–4–1. The work was finally measured up in February 1887, but the further work then measured has not been credited to the contractor in his ledger account though a final contract certificate was in February 1887 prepared. This paper is, however, so much altered in pencil and so confusing that a revised version is necessary; moreover, the February 1887 final certificate has not been passed by the Executive Engineer. The last *payment* made to the contractor was in April 1886, which, however, did not include the work measured in March 1886, but included work measured up to February 1886. It is understood that the delay has arisen chiefly through the contractor's unwillingness to take payment pending full and final settlement. Meanwhile, as he disputes the measurements, it is a pity that his ledger account has not been better and more punctually posted and that his signature to its accuracy has not been occasionally obtained. As it is, the exact state of the contractor's account should be reported to the Superintending Engineer, whose permission should be obtained to close the account, crediting the contractor's balance to deposits pending his willingness to receive it (Code paragraph 1828). The measurement book could not be produced though the work is finished.

(*f*) *Aqueduct below Stonehousepet bridge.*—The piece-work bill of Lakshmiah for Rs. 16–14–0 in June 1887 not supported by a measurement sheet, and the station book was not available. The piece-work bill of Veerasawmy in the same month for Rs. 18–14–5 was not supported by measurement sheet, but was compared with the station book.

(*g*) *Southern channel special repairs.*—Ten-day report, 1st to 10th June 1887, was received in the Executive Engineer's office on the 11th July 1887. Ten-day reports, 11th to 20th June 1887, were found to be incorrectly prepared, parts II and III omitting the materials received from contractors and others and issued to works.

(*h*). *Special repairs to Mulunudi.*—The value of materials at site acknowledged by the Supervisor as on 11th August 1887 is Rs. 29–6–0, whereas that at debit of the work is Rs. 34–9–6. This difference will be inquired into.

(*i*) *Chillakur tank improvements.*—The ten-day reports for 1st to 10th May 1887 were taken to account in July 1887; that for 21st to 31st March 1887 in July also. The materials at site balance as per register of works is Rs. 68–11–5, whereas the Supervisor acknowledges only Rs. 54–15–5; this will be inquired into.

(*j*) *Nellore tank supply channel.*—The work abstract shows materials at site valued at Rs. 120–7–9, whereas the Supervisor acknowledges value Rs. 100–5–9; this also requires inquiry.

(*k*) *Sarvapalli tank surplus weir.*—The register of works shows value of materials at site Rs. 1,046–13–10, whereas the Supervisor acknowledges only Rs. 988–9–9; this will be taken up and inquired into.

(*l*) *Veeranuakanupur tank repairs.*—There was an erroneous charge to this estimate (long ago closed and report rendered) of Rs. 280–4–0, which requires adjustment.

(*m*) *Closing breach of Pennér right bank at 13th mile.*—The difference between the materials at site balance acknowledged by the Delta Superintendent Rs. 710–2–4 and that shown in the work abstract Rs. 3,077–7–7 was analysed and accounted for.

11. *General remarks.*—(*a*) The works in the Kandukúr sub-division have not been inspected by the Executive Engineer, it is said, since February 1886; those in the Sangam sub-division since it became a sub-division of the Nellore division on the 1st March 1887.

(*b*). With reference to paragraphs 4 and 17 of the last report and paragraph 4 (*a*) of the previous report on this office, there has not yet been a departure from the "station book" system. Payments by Sub-divisional officers entered in their imprest accounts for work done are now, however, sometimes supported by measurement sheets, but whenever materials are supplied there is no measurement sheet in support of the bill. Measurement sheets whenever submitted are copied by the paying officer into the station book of the work concerned, which station book regarding every work is said to be sent up to the Executive Engineer at the end of every month, and is supposed to be there compared with the measurement sheets by the accountant, the same measurement sheets having been previously checked with the bills when the imprest account was being checked; this is far more labor than there is occasion for. Measurement books regarding work paid for by Sub-divisional officers are not sent to the Executive Engineer's office till the work in question is completed, and when received in the Executive Engineer's office are not compared with the back measurement sheets or station books. Regarding bills for payment *in the Executive Engineer's office* a station book usually accompanies them, which is checked as regards the bill and then returned to the work. The present rules and practice regarding the submission of measurement sheets are understood to be under reconsideration by Government. The requirements regarding cancelling of measurements after use are understood in this division but are not observed.

(*c*) The work abstracts of minor works are much in arrears, those for May not being complete. Paragraph 14 of the last report on Sangam division (*vide* paragraph 2 of G.O., No. 2819 W., of 25th October 1886) has not yet been sufficiently attended to, the work abstracts of all works showing in part I liabilities which really appertain to previous months. The exact date of arrival of accounts documents in the Executive Engineer's office could not be ascertained, but ten-day reports are only recently coming to the Executive Engineer at all punctually, *i.e.*, as soon as possible after the close of the period to which they refer, and hitherto have continued to come up from works in the Sangam sub-division in the same dilatory way as was reported in paragraph 13 of the last report on the Sangam division office.

(*d*) Contractors' ledger accounts are kept very roughly. The dates of payments to contractors are not shown. Work done by contractors is not credited to their accounts till long after receipt of certificate.

(*e*) Notwithstanding the strenuous efforts of the present Executive Engineer and of his office, so long as the current accounting so far exceeds as it does now what the office staff can possibly do, heavy arrears will of course accumulate. The accountant, judging from his past reputation, is not likely to spare himself, but 185 work abstracts are in arrears, and of the two men who now assist the accountant one is comparatively new to the work. The Executive Engineer has applied for additional office staff including two more assistants to the accountant, and it is hoped that, for the present at all events, they will be allowed. It has been shown in paragraph 3 what increased accounts work the amalgamation of the two divisions has brought. The office before the amalgamation was not more than sufficiently manned for such work, consequently the pressure subsequent to the amalgamation has been overmuch and will no doubt receive early relief.

12. The stock in the division at the end of July 1887 comprised—

	Value. RS.
Small stone	166
Building materials	5,535
Timber	1,621
Metals	1,217
Fuel	114
Painters' stores	192
Miscellaneous	850
Total ...	9,695

Reserve limit sanctioned Rs. 16,500, G.O., No. 1732 W., dated 29th June 1887.

13. The sanctioned reserve limit does not apply to the following balances, namely:—

	RS.	
Workshop manufacture ...	1,276	No sanctioned estimate required.
Manufacture of bricks at Kanigiri Sub-division	2,235	Estimate sanctioned by the Superintending Engineer.
* Lime manufacture at Kothapalli.	2,949	Do. do. do.
Lime manufacture at Nellore ...	148	Manufacture stopped, consists of materials at site only, no sanction.
* Laterite manufacture	371	No sanctioned estimate.
* Granite stone manufacture ...	17	Do. do.
* Stone manufacture at Modegunta tank	68	Do. do.
Land kilns	3,506	Do. do.

14. The stock accounts were checked for two months.

---

* In the Sangam Sub-division.

(*a*) The issues of timber (teak) for workshop jobs are not charged off till the jobs are finished, when one-fifth is added for wastage. The timber is in the Workshop Superintendent's custody both before and after issue to jobs. The sufficiency or otherwise of 20 per cent. for wastage could not be checked owing to the absence of any record of measurements of the timber in stock, though it was said such measurements had been made by the former Executive Engineer last March. It is thought important that the measurement of the timber (by a gazetted officer if possible) should take place more frequently than once a year and should be clearly recorded, any difference between book and actual balance being adjusted.

(*b*) In Form M. 9 the column "head in stock abstract book" should be more invariably filled in.

(*c*) The monthly statement of receipts, issues and balance of stock (Form M. 12) is not maintained for the Nellore sub-division.

(*d*) The balance at debit of manufacture in the case of *stone manufacture at Pennér anicut* at the close of 1886-87 was Rs. 22, which, being materials at site, should have been regarded in the current year's estimate, but was not.

(*e*) The pay of Maistry Kristniah employed on the brick manufacture at Kanigiri sub-division earned in May was not disbursed till July, when the liability was first recorded.

15. The works comprised in the balance of *Land kilns* were carefully picked out and their accounts analysed and audited for four months.

(*a*) The *Land kilns* account of the *stone manufacture at Pennér anicut* consists of only one work, which up to date has cost Rs. 1,991–14–8 and has suffered no reduction under Code paragraph 1789. The work abstract for June has not yet been examined by the Executive Engineer, nor the register of works for that month posted.

(*b*) The *brick manufacture at Pennér anicut* has a *Land kilns* account, the total expenditure of which is Rs. 1,315–15–6. There are five component works and a sub-head "General charges" to which sub-head has been debited the wages of watchers aggregating to Rs. 64–7–4, which should have been charged direct to the manufacture. There was an error in addition in the register of works. The total amount credited to this *Land kilns* account by debit to manufacture (Code paragraph 1789) is Rs. 76–8–10, which was done in February 1886; the manufacture operations stopped in February 1886 and are not likely to be resumed yet awhile.

(*c*) There has been a "General charges" account in the "Land kilns" account of *lime manufacture at Nellore* too, in which has been charged the pay of a gumastah, which should have fallen directly upon the manufacturing account and not on any *Land kilns account*, it being a current charge.

16. The jobs in progress in the workshops on the 1st August 1887 were 24 in number, the expenditure in July 1887 on jobs having been Rs. 1,310. There were on the 1st August 1887 no outstandings with private parties though prepayment for such jobs is not insisted on as required by Code paragraph 1813. The accounts are properly kept according to Code rules 1793 *et seq*, and except that the pay of an engine-driver was omitted from the time sheet for July—it having been through bad arithmetic omitted from the total of the muster roll for that month—the accounts for June and July were found correct. The accountant does not, as he undoubtedly should, check these accounts monthly, his excuse being that he has no time.

17. Separate returns are compiled of Provincial and Irrigation tools, the former return showing famine tools separately from Public Works Department tools. The return for the half-year ending 30th September 1887 is posted up to date; the tools and plant accounts were checked and found in order.

18. In the *deposits* there is an item of Rs. 46–2–4 since June 1886, being security from a contractor for work done in the Sangam Project sub-division. This sum is under attachment by the Court, and, under paragraph 2 of Examiner's endorsement printed with G.O., No. 1318 W., of 14th May 1887, should apparently be paid into Court.

19. There is not—but should be—a register of security deposits lodged in the Post Office Savings Bank (Code paragraph 1896). The Post Office Savings Bank pass books of six individuals could not be produced for examination; it was said that these books are with the Superintending Engineer, but they should be kept in the Executive Engineer's office.

20. There is an item of Rs. 258–10–9 at credit of stock purchases and sales since February 1887, certain stores supplied then having been under dispute as to price, which dispute is now about to be settled.

21. The budget registers were examined. No register of liabilities has yet been opened. The state of the grant under general establishment is not entered in the budget register.

22. The register of buildings does not include the Sub-Registrar's office at Gúdúr, handed over to the Registration Department on 29th April 1887.

23. The account of service labels is complete, and the transactions checked for one month were found correct, except that the accountant should examine and attest with his initials the accuracy of this account whenever a fresh supply of labels is indented for.

24. Paid travelling allowance claims of lower subordinates, office and petty establishments from March to July 1887 inclusive, were audited and found generally in order, subject to the following remarks:—

(*a*) In the memorandum of claims of A. Gopaliah, clerk, IV class, 3rd grade, for March 1887, there is no claim for daily allowance, though in the travelling allowance bill for March 1887, sent to the Examiner, daily allowance for the above individual is claimed for the 11th March. Again, daily allowance, which is claimed on the memorandum as for 17th March 1887, has been omitted from the divisional travelling allowance bill.

(*b*) The journal memorandum of P. Narayanaswamy, Sub-Overseer, for July 1887, was not available for audit.

(*c*) The claims generally are on slips of paper, one or more individuals' claims for a month being on one slip. Dates and distances are generally given, but not hours. Some claims are in Telugu, and some are not signed by the officer concerned.

25. Service books of all non-gazetted officers holding substantive appointments on the permanent establishment were examined.

(*a*) The entries on the first page of the service books of R. A. Muthusawmy Achary and of T. Venkatramiah have never been attested by any one.

(*b*) The following service books require re-attestation :—

Kasukhela Chandramowleiswara Row, Clerk.
Addepalli Gopaliah, Clerk.
S. Bheema Row, Clerk.
P. Setu Row, Clerk.
K. Narasinga Row, Clerk.
P. Manicum Moodelly, Clerk.
S. Rungiah, Messenger.
Chingeesha, Messenger.
R. Venkatasawmy, Lascar.
Sourinayagum, Lascar.
Francis, Lascar.
Lazar, Lascar.
Sheik Madar Sahib, Conservancy Lascar.

(*c*) In the service book of V. S. Sundaram Iyer, Delta Superintendent, the date on the first page is in pencil as 15th February 1886. The above officer joined this division on 1st July 1887 from the Gudiváda division, where the pencil entry was made.

(*d*) A. Sreenivasa Row was appointed permanent storekeeper on the 5th October 1886, but no service book has yet been opened. This will now be attended to.

26. The accountant is not sufficiently assisted at present, but this does not account for his inadequate audit of cash accounts.

(Signed) H. RAINIER,
Inspecting Officer.

NELLORE,
1st September 1887.

ORDER—dated 8th November 1887, No. 2984 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Nellore division.

2. The suggestions in paragraphs 3 and 4 of the Examiner's note are approved.

3. Superintending Engineers will submit their views on the question raised in paragraph 5.

4. The subject of paragraph 6 will be dealt with separately.

5. The Examiner's proposals with respect to the points referred to in paragraphs 7, 8 and 14 will be awaited.

6. The particular attention of the Executive Engineer should be drawn to the matters mentioned in paragraphs 9, 10, 11, 13 and 15 of the Examiner's note, and in the clauses of the inspection notes therein quoted.

7. The Superintending Engineer will report separately on the subject of paragraph 12.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle.
To Other Superintending Engineers.
To the Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. J. Moses.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 8th.

Recd. *Encl.*

G.O., 8th Nov. 1887, No. 2984 W.

NOVEMBER.

Inspection

Orders on the notes of — of the Nellore Division office, submitted by the Examiner, Public Works Accounts.

---

not the Assistant Apothecary be entitled to Compensation in lieu of free quarters for the period it is claimed.

(Sd) W. L. C. B.
23-4-88
Dw

Dw
24/4

No. 1395C d/28-3-88
" 1150C " 17-3-88

Sd 3/5.

1888.

P. W. DEPARTMENT.

Current No. 1641, 2545, 2887
+ 3487

From

The Military Dept.

Enclos.— 5

No. 2479

Dated 13th April 1888

Received 16 — do —

SUBJECT.

Transferring letter from the Surgeon-General, H. M's Forces, stating that the period (47 days) for which Asst. Apothecary Baptist claims compensation in lieu of quarters forms a portion of the first sixty days of the leave on full pay ×

DISPOSAL.

No. 1678C Dated 24th April 1888

To
C

Under article 968, Army Regulations India Vol. I Part I, the first sixty or ninety days, as the case may be, of leave with full pay, appear to be in lieu of or equivalent to privilege leave. If so, would

md R

not

No. 1150C d/17-3-88

Sd 13/4.

1888.

P. W. DEPARTMENT.

Current No. 1641, 2545 + 2887

From

The Examiner
P. W. Accts.

Enclos.—

No. 1259

Dated 23rd March 1888

Received 26 — do —

SUBJECT.

Compensation in lieu of Qrs to Asst. Apothecary Baptist stating that Apothecaries are never entitled to quarters or compensation from the P.W.D., unless when on duty or privilege leave, under Code para 1209 & the Apothecary in question was neither on duty nor on privilege leave.

DISPOSAL.

No. 1395C Dated 28th March 188

Referred to the Military Dept. for favour of information as to the position of Asst. Apothecary Baptist during the period for which

R M

Compensation is
claimed.
(By order)
(Sd) W. L. C. Baddeley
Capt R.E.
Under Secy. to Govt P.W.D.

Despd
28/3

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Supdt. Engineer, V Circle. Rc. No. 4851, d 17. 2. 88.
" Examr. P. W. Accounts " No. $\frac{1202}{14.3.88}$ d 14. 3. 88.
" — Do. — do — " No. 1259 d 23. 3. 88.

~~Assistant Apothecary Baptist is not entitled to the grant of compensation in lieu of quarters from the P.W. Dept. for the period in question.~~

As the Apothecary was allowed full pay for the first 60 days, he was technically on duty for those days – and therefore he is entitled to compensation in lieu of quarters as a special case –

27. 3. 88

To
The Supdt. Engineer, V Circle
Examr. P.W. Accts.
Military Deptt.

CM

1. Compensation

1888.

P. W. DEPARTMENT.

Current No. 164 / 2545

From

The Examiner
P. W. Accts.

Enclos.— 3

No. 1202

Dated 14th March 1888

Received 15 — do —

SUBJECT.

Stating that the Asst. Apothecary Baptist is not entitled to any Compensatio in lieu of quarters from the P. W. Department under the rules in force.

DISPOSAL.

No. 1150 C Dated 17th March 188

To.
C

Please quote the rules under which the grant of Compensatio by the P. W. Dept. is Considered inadmissible. If the asst. apothecar

Recd 3613.

was entitled to free quarters for the period in question, he probably neglected to apply for them through ignorance of the rules, or his official Superiors perhaps failed to take the requisite action.

In such case, would the grant of Compensation be admissible as a special Case?

(Sd) W.L.C.B.
16-3-88
D.W.

Despd 17-3-88.

No. 763 C d/22-2-88

AMINER
No. 1031
2 APR 1888
ENCLOSURES
P.W. ACCOUNTS

Dy No 43/10

~~Fin~~ 40 / Gent

Ootacamund
5th April 1888.

REQUESTED TO BE
RETURNED WITH REPLY

No. 2263.

Referred to the Surgeon General, Her Majesty's Forces, for favor of the submission of the required information.

A Kenney Herbert Br. Genl.
Secretary to Govt. M.D.

OFFICE OF SURGEON GENERAL
10 APR.
HER M.'S FORCES, MADRAS

Mily 1888. Dept
From The P. W. DEPARTMENT.

No. 2436.

Current No. 1641, 2545 & 2887

No. 1395 C

From

The Examiner
P.W. Accts

ENCLOS.— 3

No. 1259

Dated 23rd March 1888

Received 26 — do —

D/28 Mar
R/29

SUBJECT.

Regarding the payment of Compensation in lieu of quarters to Asst. Apothecary Baptist.

4 E.

E.4

DISPOSAL.

PW 345
~~4393~~
5073 88

No. 1395 C Dated 28th March 1888

Referred to the Military Dept for favour of information as to the position of Asst. Apothecary Baptist during the period for which compensation is claimed. (By order)
W C Baddeley

Coll-Rs

Referred Under Secy to Govt PWD

No. 4851. 4

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepâk, 17th February 1888.

From
Coll H. M. Vibart. R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
P. W. Department.

SIR,

Enclosures. 3
to be returned.
1 Endorsement from Dy Surgeon Genl. Eastern Distt to the Ex. Engr. No. 5706 of 6 December 1887 & its
1 Enclosure
1 Endorsement from do to do No. 5952 of 21st December 1887.

Assistant Apothecary Baptist who had proceeded to Mandalay on duty obtained sick leave for one hundred and eighty two days, availed himself of the leave from the forenoon of the 18th June 1887, and arrived at Madras on the 30th June 1887. For the first sixty days of the leave he was allowed full pay and a claim is now made for Compensation in lieu of quarters for the Assistant Apothecary for 47 days from 1st July to 16th August 1887 the remaining 13 days having been spent in in travelling). The Assist. Apothecary states that house rent for the period in question was drawn by him on the original Order granting him Sick leave, but as he was granted the indulgence of full pay for the first sixty days of the leave, the house rent for the 47 days should be drawn from the P.W. Department & the amount drawn from the Pay Examiner's Office for the period in question should be refunded. Under the circumstances I have the honor to request that sanction may be given to the payment of compensation in lieu of quarters for the Asst. Apothecary from 1st July to 16th August 1887.

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

Coll R.E.
Superintending Engineer,
1st Circle.

1888.

P. W. DEPARTMENT.

Current No. 4383.

From The Examiner P.W. Accounts.

ENCLOS.—

No. 1464
Dated 9th } May 1888.
Received 11th }

SUBJECT.

2nd Grade Assistant Apothecary E. J Baptist—

Fordg. certain correspondence and stating that if Article 968 Army Regulations India, Vol I, Part I, applies to a medical warrant officer, it is possible that—may be entitled to compensation for quarters during such portion of his leave as is in lieu of privilege leave, but as the rule is not clear it seems necessary to settle the matter by reference to the Govt of India—

DISPOSAL.

No. 169 D Dated 15th May 1888.

Prior to referring the question to the Govt of India, the papers will again be forwarded to the Military Dept for favor of a definite expression of opinion whether it is considered in that department that the Assistant Apothecary is entitled to compensation in lieu of quarters for the period from 1st July to 16th Augt 1887.

(Signed) J O Hasted Col R.E.
Secy to Govt P.W. Dept

[illegible] d: 15 5 88.

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for the period in question, he probably neglected to apply for them through ignorance of the rules, or his official superiors perhaps failed to take the requisite action.

In such case, would the grant of compensation be admissible as a special case?

16.3.88

No. 1259 / 23-3-88 Encs: 3

To W.

Apothecaries are never entitled to quarters or compensation from the P. W. Department, unless when on duty or privilege leave, under Code para 1209, and the Apothecary in question was neither on duty nor on privilege leave.

23/3

C.

[illegible]

23/3.

23/3.

EXAMINER No. 903 10 MAR 1888 ENCLOSURES 3 P. W. ACCOUNTS

EXAMINER No. 838 2 MAR 1888 ENCLOSURES 5 P. W. ACCOUNTS

O.T.W.C. No 1641
~~2887~~

From

The Supdg Engineer

5th Circle

EXAMINER No. 1031 20 APR 1888 ENCLOSURES P. W. ACCOUNTS

To

The Chief Engineer

P. W. Department

No. 763 C d/ 22nd Feby 1888

To C

For favour of remarks.

u. 2. 88

Dated 17th } February 1888
Recd 20 }

~~R/ 15. 3. 88~~
R/ 26. 3. 88

Encls. 3

P. W. Dept.

To be returned with reply.

To W. No 1202 / 14-3-88 Encs: 3

The Apothecary is not entitled to any compensation from the P. W. Department under the rules in force.

C.

14/3

14/3.

No 4861

Assistant Apothecary Baptist

Requests that Sanction may be given to the payment of Compensation in lieu of quarters for —

No. 1150 C d/ 17th March 1888

To C

Please quote the rules under which the grant of compensation by the P.W. Dept is considered in= admissible.

If the asst Apothy was entitled to free quarters

20

No. 966

SURGEON-GENERAL'S OFFICE, H. M.'s FORCES,
MILITARY DEPARTMENT, GOVERNMENT OF MADRAS,
Ootacamund ~~Fort St. George~~, 10 April 1888.

From

Sir J. A. Hanbury, M.B. K.C.B.
SURGEON-GENERAL,
H. M.'s FORCES,

To

THE Secretary to Government,
Military Department,
Ootacamund.

SIR,

In returning the papers referred under your No 2263 of the 5 instant, I have the honor to state that the period (47 days) for which Assistant Apothecary Baptist claims compensation in lieu of quarters forms a portion of the first sixty days of the leave on full pay authorised in addendum to G. O. C. C. No 351 of 1887, page 281.

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

M.B.
Surgeon General
Her Forces.

SECRETARY TO GOVERNMENT
14 APR. 88
P.W. DEPARTMENT, MADRAS.

Ootacamund
13th April 88.

No. 2479. Transferred, and the previous papers returned, to the Public Works Department.

By order.

A Meaney Herbert
Brig^r Genl
Secy to Govt, M. D.

No. 1678 C d/ 24th April 1888

To
C

under article 968, Army Regulations India Vol. I Part I, the first sixty or ninety days, as the case may be, of leave with full pay, appear to be in lieu of or equivalent to privilege leave. If so, would not the Asst. Apothecary be entitled to compensation in lieu of free quarters for the period it is claimed.

MCM
23. 4. 88

D.W.

LS 7°/IV M. 14. 4. 88

was entitled to free quarters

Mily (1888) Deptt

P.W. 3/88 E/x3
~~4383~~ 5073

No 2729

EXAMINER
No. 1031
25 APR 1888
ENCLOSURES
P. W. A

From

The Surgeon-General,

H. M.'s Forces,

Ry 16. 4. 88

To

The Secy to Government,
Mily deptt.
Ootacamund.

E. 5

No. 966

~~Ootacamund~~
~~Fort St. George~~, 10 April 1888.

Recd 13 - 0 0 -

Stating that period for which Asst apothecary Baptist claims compensation for quarters, forms portion of first 60 days leave granted him.

Mily 2760a 70

No 1464
9. 5. 88 Enc. 5

To W.

Supposing that article 968, Army Regulations India, Volume I, Part I, applies to a medical warrant officer, it is possible that he may be entitled to compensation for quarters during such portion of his leave as is in lieu of privilege leave, but as the rule is not clear on this point, and as any ruling now given would form a precedent, it seems necessary to settle the matter by a reference to the Government of India.

2. I do not myself understand how article 968 comes to be applicable to a warrant medical officer. Article 967 is made applicable to warrant officers by article 1194, but I cannot find that article 968 is anywhere made applicable to them. Article 967 says nothing about any portion of leave counting as privilege leave.

G 5/5

C.

9/5

c a/ 24. 4. 88
1395 c a/ 26. 3. 88
1150 c k/ 17. 3. 88

E. 2

P.W.C. No ~~4383~~
5073/88

No. 169 D. P.W. Department
Ootacamund. 15th May 1888

Ry 11. 5. 88

E. 6

Prior to referring the question to the Government of India, the papers will again be forwarded to the Military Department for favor of a definite expression of opinion whether it is considered in that department that the Assistant Apothecary is entitled to compensation in lieu of quarters for the period from 1st July to 16th Augt 1887.

Johnstone Colonel R.E.
Secy to Govt P.W. Dept

12. 5. 88

0/12/5

Dovr 2760/84

Referred

entitled to free quarters

M.D. 9a

HEADING.

No. 3322

Government of Madras.

MILITARY DEPARTMENT.

17th May 1888.

To

THE QUARTERMASTER-GENERAL.

FORWARDED for favor of the opinion of His Excellency the Commander-in-Chief.

(By Order.)

A. Kenney Herbert Brigdr.-Genl.,

Secy. to Govt., Mily. Dept

N.B.—Reply may be endorsed on this docket.

E.1

P.W. 5073/88

QUARTER MASTER GENERAL'S OFFICE,
Ootacamund,

Ootacamund, 21st May 1888.

No. 1972 A

From

Col. M. Protheroe, C.B., C.S.I.,
Offg ~~THE~~ QUARTER MASTER GENERAL.

To

THE Secretary to Government,
Military Department.

SIR,

In returning the correspondence referred to the Commander in Chief under M. D. No. 3322 of 17th instant, I am desired to state that although the rules on the subject admit the claim of a Warrant Medical Officer during absence on "privilege leave" to continue to draw any compensation in lieu of quarters that he was in receipt of at the time he took such leave, it is not considered that they ever contemplated the admission of such compensation to a Warrant Medical Officer on "general leave" for any portion of c a/24 . 4 . 8

of such leave, notwithstanding that the furlough rules under which this general leave may have been granted may admit of the issue to the Warrant Officer of full pay during a specified portion of such leave in the same manner as if he was on "privilege leave".

2. Taking this view of the intention of the rules His Excellency does not consider that the Assistant Apothecary in question is entitled to compensation in lieu of quarters for the period from 1st July to 16th August 1887.

I have the honor &c.,
Sir,
Your obedient servant,

W. [illegible] Colonel
Offg. Qr. Mr. Genl.

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2 _ 28 - 3 - 88
2 _ 17 - 3 - 88
3 _ 15 - 5 - 88
_ 24 - 4 - 88.

1600 Wd/2nd June
1888

The letter from the
r Master General
2 A d/21st May 1888 is
municated to the
y Engineer II Circle
reference to his
no 4851 d/17th
ary 1888.

Jollo
28/5/88

D/
2/6

II Circle ~~with~~ 3 Enclosures

Exr. [illegible]

2/6