M. D. 18.

HEADING. Accounts

Re-appropriation

No. 105 M. W.

GOVERNMENT OF INDIA,

MILITARY DEPARTMENT.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on the subject.

Fort William, the 20th January 1888.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
PUBLIC WORKS DEPARTMENT.

Sir,

In reply to your No. 3492 W dated 20 December 1887, I am directed to state for the information of His Excellency the Governor in-Council, that the Government of Indi regret that they are unable to sanction the proposed augmentation of the Minor Works Grant therein applied for.—

I am,
Sir,
Your most obedient servan

J. E. Broadbent Majo
for Secretary to the Govt. of Indi

3492 W / 20/12/87
236 W / 20/1/88
3491 W / 20/12/87

PWCN° 757

R/ 26.1.88

Original of 3491 W d/ 20-12-87

3

Exe: Engrs Office Ganjam Dn Berhampore
D/ 21st December/87.

No 303 SE.

From

The Executive Engineer
Ganjam Dn

To

The Superintending Engineer
1st Circle
Dowlaiswaram

Sir,

I have the honor to inform you that the Military Authorities of this place wanted some petty repairs to their buildings and I accordingly sanctioned some estimates and ordered their execution.

I have this day sent in an Estimate for Rs 220- for Repairing Barracks for your sanction.

To meet this expenditure there is insufficient allotment at present at my disposal and I request that you will be good enough to grant an additional allotment of Rs 500/ under Imperial Military Repairs.

I

I have the honor &c

(Signed) G. D. Wylerow
Executive Engineer

(True Copy)

C. Ewall
Superintending Engineer
1st Circle

7K

E.1
P.W. 802/88

No. 698 G.A.

FROM,

G. T. Walch Esqre
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER D.P.W.
FOR IRRIGATION.

Camp Gazapatenagaram
DOWLAISHWARAM, 14th January 1888
Recpd 21/1

Enclo 1

SIR,

I have the honor to forward the accompanying copy of letter No. 303 S.E. of 21st December /87 received from the Executive Engineer Ganjam Dn and to request that under the Circumstances therein described you will be so good as to obtain an allotment of Rs. 500 for the Division under "Military Buildings Repairs". At present there is no grant for the Division under that head.

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

C. Ewall
Superintending Engineer
1st Circle

7K

Shew the honor &c

FROM, PWC No. 852

G. J. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

~~FOR IRRIGATION.~~

D.P.W.

DATED 14th
DESPTCHED 21st } January 1888
RECEIVED 27

No. 698 Gt.

ENCLOSURES. 1

SUBJECT.

Allotment of Rs 500 for Ganjam Division under "Military Building Repairs" Requests to obtain —.

B

No. 357 V.Z.

FROM,

G. J. Walch Esqre

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

D.P.W.

~~FOR IRRIGATION.~~

Camp Ramabhadrapuram
~~DOWLAISHWARAM~~, 14th January 1888
Despd 21st

SIR,

I have the honor to request that Rs 1200 may be allotted for the Vizagapatam Division in addition to the existing grant of Rs 2000/ under "Imperial Military Building Repairs" – The expenditure to end of November/87 was Rs 2597 & the extra grant now applied for is required to meet the probable expenditure on absolutely necessary works by end of March next

I have the honor to be
Sir
Your Most Obedt Servant

G. J. Walch

Superintending Engineer 1st Circle

FROM, P.W.C. No 806

G. T. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

~~FOR IRRIGATION.~~

D.P.W.

DATED 14th }
DESPTCHED 21st } January 1888
RECEIVED 27.1.88

No. 357 V.Z.

ENCLOSURES. —

SUBJECT.

Additional grant under Imperial Military Buildings – Request to allot for Vizagapatam Division –

B

PUBLIC WORKS DEPARTMENT.

376 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 1st Feby/88

READ the following

From the Govt. of India, Military Department. H. E. No: 105 M. W. d/20th January 1888.
From the Suptg. Engineer I Circle. H. E. No: 698 G. N. d/14th January 1888
——— do ——— do — H. E. No: 357 V. Z. d/14th January 1888.

The foregoing letter from the Govt. of India will be communicated to officers concerned with reference to G. O. No: 3491 W d/20th December 1887.

2. The transfers of funds provisionally sanctioned in para 1 of G. O. No: 3491 W dated 20th December 1887 must, under the orders of the Govt. of India, be now cancelled.

3. As funds are urgently required for repair works in the Divisions noted in the margin*, the sanction of the Govt. of India to the following transfers of funds will be applied for:–

* Bellary
Ganjam
Vizagapatam

From	
Double apothecary's quarters at Bellary	Rs. 158
workshops in the Arsenal at Bellary	" 3,142
Apothecaries' quarters at Wellington	" 5,000
Total	Rs. 8,300

To	
Repairs, Bellary Division	Rs. 6,600
–Do–, Ganjam Division	" 500
–Do–, Vizagapatam Dn	" 1,200
Total	Rs. 8,300

To
Suptg. Engrs. I, III, IV & V Circles
The Examiner of P. W. Accts
" Military Department

D 1/2

R. S.
31/1

31.1.88

31/1/88

No 377 W a/ 18th Feby/88

Explanation of necessity for reappropriation.

Item 1. Rs 158. Due to savings on the estimate work completed.

Item 2. Rs 3142. Due to estimate not having been sanctioned

Item 3. Rs 5000 — do — do

Item 4. Rs 8300. This sum is indispensably necessary to meet expenditure on the follg: urgent works.

(1). Works in connection with the 2d Battery of Artillery sent to Bellary

(2) Repairs to the Bellary Fort for payment of work already done.

(3) Special repairs to Cantonment roads at Bellary, rendered impassable by heavy rain in June 1887.

(4) For petty repairs urgently required in Ganjam and Vizagapatam Divisions

It is requested that the sanction of the G. of I. to the transfers proposed may be communicated by wire.

Item 1. Rs 158. Due to savings on the estimate completed.

Item 2. Rs 3,142. Due to estimate not having been sanctioned.

Item 3. Rs 5,000 — Do — Do —

Item 4. Rs 8,300. This sum is indispensably necessary to meet expenditure on the following urgent works ~~which are urgent~~

(1) Works in connection with the 2nd battery of Artillery sent to Bellary

(2) Repairs to the Bellary Fort for ~~settlement~~ payment of work already done

(3). Special repairs to Cantonment roads at Bellary rendered impassable by heavy rain in June 1887

(4) For petty repairs urgently required in Ganjam and Vizagapatam Divisions.

It is requested that the sanction of the Govt. of India to the transfers proposed may be communicated by wire.

MCN 31.1.88

Despd 1/2/88

31/1/88

To The Secy to the Govt. of India Mily: Deptt. (In duplicate)

The Secretary to the Govt. of India, Military Department (In duplicate)

Govt. of India Form No. 121—Vide G.O., No. 26, of 5th January 1876.

Application to the Government of India for a Reappropriation of Budget Grant.

Proposed New Grant.									Proposed Reduction.								
Head of Service.	Item No. of Budget.	Works.	Amount of Estimate.	Outlay to end of previous year.	Original Grant for current year.	Existing Grant for current year.	Proposed Increase.	Grant as now proposed.	Head of Service.	Item No. of Budget.	Works.	Amount of Estimate.	Outlay to end of previous year.	Original Grant for current year.	Existing Grant for current year.	Proposed Reduction.	Amount at which Grant for Work will stand after reduction.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Imperial Ordinary									Imperial Ordinary						
		Military									Military						
		—									Original Works.						
									(1)		Double apothecary's quarters at Bellary	7,856	6,262	"	1,850	158	1,692
(4)		Repairs	"	"	3,00,000	(a) 3,07,126	8,300	3,15,426	(2)		New workshops in the Arsenal at Bellary	"	"	"	10,000	3,142	6,858
									(3)	Item 2 Class B	Apothecaries' quarters at Wellington	"	"	16,000	5,000	5,000	"
							8,300									8,300	

(a) Includes the transfers of funds proposed in 236 W a/25 January 1888.

Urgent

15 W 4/2

No 377 W a/ 1st Feby/88

04272

F C²

Class. dS	INDIAN TELEGRAPH.	Local No.

To (Station) Madras.				From (Station) Calcutta
Words.	Day.	Hour.	Minute.	Official Instruction.
17/6	11	15	48	defd

To (Person)	From (Person)
Madras Works	Military

12 [illegible] 88

W. DEPARTM

308 M

your 377 W

dated first february

proposed reappropriations

sanctioned

Recd. from L. N.
at Hrs. Mts., By

Sent to L. N.
at Hrs. Mts., By

Date

MADRAS 12-2-88

Telegraph Maste

376 W – 1 – 2 – 88
377 W – 1 – 2 – 88
236 W – 20 – 1 – 88

No. 514 W d/13th February/88

Communicated to officers concerned with reference to para 3 of G. O. No. 376 W. d/ 1st February 1888.

13.2.88

13/2/88

Supdg Engrs I, III & IV Circles
Exr: P. W. Accounts
Military Department

Desp'd 13.2.88.

14/2

PWC No. 1357

~~Urgent~~

R/13.2.88

No. 514 W d/13th Feby/88

With Order

Executive Engineers for the month of *November* 188*7*
orders of Government.

Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
3 and 4 The Executive Engineer states that rough copies of Completion reports were sent to the Sub Divisional Officer for explanation of differences and that they have not yet been returned although 4 reminders were sent to him. The irregularity which dates from April & May 87 is brought to the special notice of Government. It is thought that the Executive Engineer should before now have taken the necessary steps to ensure the submission of the explanation. Mere sending of reminders seems useless unless, when these fail, the Executive Engineer takes some serious notice of the default.	3 & 4 Early steps should be taken for the submission of completion reports for these works. Early steps should be taken for the submission of completion reports for these works. MCW 22.2.88 21.2.88 27/2 24/2

Major R.
Examiner of P. W. Accounts,
Madras.

To the Chief E. I. Circle
(thro' the Examr. P. W. A.)

88

Provincial statement of Objectionable Items in the accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Imperial Civil Buildings Miscellaneous Irregularities Works for which Completion reports are due – Godaveri Eastern Division								
5/3	Constructing Quarters for the Signallers of the Telegraph Department at Cocanada	May 1887	34,135	39,348					2
5/4	Improvements to the Telegraph Office at Cocanada	April 1887	4,000	3,881					5

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of November **1887 requiring the orders of Government.**

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Imperial Miscellaneous Irregularities Delay in payment of Miscellaneous Receipts into Treasury (Contd) Dowlaishweram Workshops. (Contd)										
5 2 (Contd)	Total (bt forward) Rs 1903 Paid in October 1887 — 367 Do in November 87 — 356 — 723 Balance remaining to be paid into Treasury at end of November 1887 — 1180									2 (Contd) into the Treasury in October and November 1887 were not even as much as the balances which remained to be paid at end of September and October 1887 respectively. This breach of Public Works Department Code paras 1602–1605 is brought to the notice of Government.	

Provincial statement of Objectionable Items in the accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
	Imperial Civil Buildings Miscellaneous Irregularities Works for which Completion reports are due								
			Godaveri Eastern Division						
5/3	Constructing Quarters for the Signallers of the Telegraph Department at Cocanada	May 1887	34,135	39,348	.	.	.	.	2
5/4	Improvements to the Telegraph Office at Cocanada	April 1887	4,000	3,881	.	.	.	.	5

Provincial Statement of Objectionable Items in the Accounts of
requiring the

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.	
	Imperial Military Excess over Appropriation								
			Vizagapatam Division						
5/1	Imperial Military Repairs	.	.			2000	2597	597	716
	Imperial Miscellaneous Irregularities Delay in payment of Miscellaneous Receipts into Treasury								
			Dowlaishweram Workshops.						
5/2	Balance which remained to be paid into Treasury at End of 30th September 1887 Rs 480- Receipts during October 1887 — 446 Do November 87 — 977 Total — Rs 1,903 (Carried over)								

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

574 W – 13 – 2 – 88
376-7 W – 1 – 2 – 88
3491-2 W – 20 – 12 – 87
2879 W – 25 – 20 – 87

PWC No. 1594

P. W. D. FORM
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

Orig

CIRCLE First

18 FEB 8
P.W. DEPARTMENT MA

FUND Imperial Military and Civil Buildings

R/ 18.2.88

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1887.

No. ——

MADRAS,

Dated 17th February 1888.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

No. 635 W dated 22nd February/88

~~*Examiner of P. W. Accounts,*~~
~~*Madras*~~

557 W.

15 W/21st

With orders

Reference to Madras P. W. D. Code.

Paras. 1966 to 1969.

574 W – 13 – 2 – 88
376-7 W – 1 – 2 – 88
3491 – 2 W – 20 – 12 – 87
2879 W – 25 – 10 – 87

PWC No. 1594

P. W. D. Form
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

Orig

Circle First

18 FEB 88
P.W. DEPARTMENT MADRAS

Fund Imperial. Military and Civil Buildings

Ry 18.2.88 [illegible]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of November 1887.

No. ———

Madras,
Dated 17th February 1888.

Forwarded for orders to the Secretary to Government, Public Works Department, Madras.

No. 635 W dated 22nd February /88

[illegible] 13-2-88

~~Examiner of P. W. Accounts, Madras~~

559 W

B W 29th

With Orders

PWC No. 3471

B/ No. 1138 W. d/ 16th April 1888

Recorded

16.4.88

B 16/4

From

Major C. H. P. Christie R. E.
Examiner P. W. Accounts
Madras.

To,

The Chief Engineer
P. W. Department

No. 141 W dated 13th April 1888.

Ry 14.4.88

No. 1138 W. d/ 16 – 4 – 1888

Provincial Statement of objectionable items Imperial Military and Civil Buildings for November 1887 —— ~~Submits~~ forwards a report on —— received from the Superintending Engineer 1st Circle.

With Orders

EXAMINER
No. 132 R/T
31 MAR 1888
ENCLOSURES
P. W. ACCOUNTS

984 W—26-3-88
1635 W—22-2-88
574 W—13-2-88
376-77 W—1-2-88
3491-92 W—20-12-87
2879 W—25-10-87

FROM,

G. J. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

Thro: Examiner P. W. Accounts
Madras.

DATED 19th
DESPTCHED 29th
RECEIVED
188

No. 2856 G.D.

ENCLOSURES.

SUBJECT.

Provincial Statement of Objectionable items Imperial Military and Civil Buildings for November /87—

Submits a report on—

GOVERNMENT OF MADRAS

No. 2856 G.D.

FROM,

G. T. Walch Esqre.
~~THE~~ SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

Through the Examiner of P.W. accounts.

DOWLAISHWARAM, 19th March 1888
Despd 27/3/.

SIR,

With reference to G.O No. 635 W. dated 22-2-88 passing orders on the provincial Statement of objectionable items "Imperial Military & Civil Buildings" for November 1887 I have the honor to state as follows:-

Item 2.- The Executive Engineer has been called upon to submit a special report on the circumstances under which the amount remaining at end of Novr. 1887 has not been paid into treasury.

Do- 3 & 4.- The Executive Engineer states that completion reports for these works have been forwarded to the Examiner on 18-2-88 and 31-1-88.

I.

I have the honor to be,
Sir,
your most obedient Sv.

C. Ewalt

Supdg. Engr. 1st Circle.

M26

No. 114 of dated 13th April 1888.

"Forwarded to the Chief Engineer P.W. Department, with the remark, that Completion Reports for Item No. 3 & 4 have since been received and sent to the Superintending Engineer 1st Circle, with the request, that sanction of Government may be obtained for the excess outlay on Item No. 3.

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

Ch.G.
13/4

E.P.
13/4.

EXAMINER P. W. ACCOUNTS
No. 132/1
31 MAR 1888
ENCLOSURES

984 W—26-3-88
635 W—22-2-88
574 W—13-2-88
376-77 W—1-2-88
3491-92 W—20-12-87
2879 W—25-10-87

FROM,

G. I. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

Thro: Examiner P. W. Accounts
Madras.

DATED 19th
DESPTCHED 29th
RECEIVED
188

No. 2856 G.D.

ENCLOSURES.

SUBJECT.

Provincial Statement of Objectionable items Imperial Military and Civil Buildings for November/87

Submits a report on—

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

635 W—22-2-88
514 W—13-2-88
376-77 W—1-2-88
3491-92 W—20-12-87
2879 W—25-10-87

8 W/28/3

P. W. C. No. 2794

P. W. D. FORM
No. M 112.

CENTRAL OFFICE OF ACCOUNTS.

Orgl

CIRCLE First

FUND Imperial

R 22-3-88 in Dupl.

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1887.

No.

MADRAS,

Dated 21st March 1888.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

No. 984 W. d/26-3-88

635

~~Examiner of P. W. Accounts,~~
Madra

B Reg

Despd 27/3-

With Orders

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 1887 requiring the orders of Government.

98
63
57
37
34
28

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Schedule of Workshops Manufacture suspense. (Contd) Dowlaishweram Workshops Dr (Contd)									2. (Contd) private parties, as already reported in the Provincial Objectionable Items Statement for September 1887. In G.O. No. 12 I. dated ~~19th~~ 9th January 1888, passed on the above Objectionable Items Statement, it was ordered that the rules in force should be attended to, but no attention to it appears to have been paid as yet, even in the Accounts for January 1888.	

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of December 1887 requiring the orders of Government.

984
63
57
376
347
28

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
											No. 984 W. d/ 26th March 1888
	Miscellaneous Irregularities Want of Completion Reports.										
			Godavari Eastern Division								
5 1	Constructing quarters for the Signallers of the Telegraph Department at Coconada	May 1887	34,135	39,348						1. The Executive Engineer states that completion report explaining the excess will be submitted shortly.	Noted
	Schedule of Workshops Manufacture Suspense.										
			Dowlaishweram Workshops Dn.								
5 2	Head V General Charges (b) Sundry charges for general purposes balance at end of December 1887, remaining to be adjusted.			1064						2. The unadjusted amount of general charges was reduced to Rs 470 in October 1887, but is again increasing. The large increase is in part due to the continued non-recovery of general charges on works done for other departments and private	Attention is drawn to the concluding remarks of the Examiner against this item, in view to early steps being taken for the adjustment of this item.

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of December 1887 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities Delay in payment of miscellaneous receipts into Treasury										
		Dowlaishweram Workshops &c (Contd)									
5 3	Balance which remained to be paid into Treasury at end of November 1887 — Rs 1180 Receipts during December 1887 — 312 1492 Paid in December 1887 — } 1045 Balance remaining to be paid into Treasury at end of December 1887 — 447									3. The balance unpaid is more than the receipts during the month, and no explanation for the non-payment has been given by the Executive Engineer. This breach of Public Works Code paras 1602 - 1605 has been already brought to the notice of Government in the Objectionable Items Statement for November 1887, and in G.O. No 635 W, dated 22nd February 1888, a special report has been called from the Superintending Engineer.	The special report called for in G.O. No 635 W d/22nd Feby 1888 is awaited. The special report called for in G.O. No 635 W d/22nd February 1888 is awaited. WCR 26.3.88 CM 24.3.88

Examiner of P. W. Accounts,
Madras.

Major R.E. To The Supdg Engr I Circle thro' the Exr: P.W. Accts

To The Supdg Engr I Circle thro' the Examiner of P.W. Acct

G.R. 21/3