PWC No 1133

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

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1966 to 1969.

19 W - 26-1-88

orgl

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE Sixth

FUND Deposits Contributions

Rg 6. 2. 88 [illegible]

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

SECRETARY TO GOVERNMENT
6 FEB 88

No.

MADRAS,

Dated 4 February 1888.

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

No 461 wd/9th Febry 1888

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

With Order

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.			
											No. 461 W d/ 9th Feby 1888
	Miscellaneous Irregularities.										
	Tinnevelly Division										
	Want of sanction of Local Government.										
	Papancal Channel										
1	Constructing a sluice in lieu of Kulianeri Supply sluice	Septr 1887	200	197	"	"	197			This work has been carried out from Contributions apparently without the sanction of Government. Brought to notice with reference to Code para 1339.	The circumstances in which the work was undertaken without obtaining the previous sanction of Govt. should be explained. WCM 8.2.88

Cu

Joll 8/2/88

DC 10/2

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

To
The S. E. VI Circle
(thro' the Exr. P. W. Accts.

No. 462 W d/ 9th Feby 18

Communicated to the Suptg: Engr: VI Circle.

(Sd) J.O.H.

S. E. VI Circle

Govt. of (1888) Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 11th January 1888, No. 23.

No. 462 W d/ 9th Feby 1888

JANUARY.

Sanitarium at Kodaikanal.

Passing orders on proposals for improving the —.

With Order

11th January 1888, No. 23, Revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 19th September 1887, No. 566 :—

H. S. Thomas, Esq., F.L.S., F.Z.S.

Read—the following letter from C. H. MOUNSEY, Esq., Acting Sub-Collector, to the Collector of Madura, dated Kodaikánal, 6th June 1887, No. 229 :—

I have the honor to report, in answer to your foot-note to Board's Proceedings, No. 4, of the 4th April (regarding the insertion of certain conditions in future title-deeds for sales of Government waste land at Kodaikánal), of the 22nd April, No. 1068.

2. The first point for report is given in paragraph 3 of the Board's Proceedings above quoted, viz. :—

> "The Collector will be good enough to report whether it would be desirable and acceptable to the residents to raise a special quit-rent under paragraph 2 of Board's Standing Order No. 4, on the understanding that an equal sum be contributed from Local and from Provincial funds, the sum thus obtained from these three sources being made available for the upkeep and extension of the hill communications and general improvement of the sanitarum."

3. The question arises what are the exact lands that it is suggested should have the special quit-rent levied on them. Part of the previous paragraph of the Board's Resolution runs :—

> "The still unoccupied area available for building purposes is not inconsiderable, and the demand for house accommodation should itself supply the inducement to build. If the land assessment is so low that it is still considered more profitable to hold lands with a view to sale as sites than to build on them, and if the sites or the unoccupied land are under the disadvantage of not being connected by roads, the remedy would seem to lie in so taxing those sites as to provide funds for opening out others with roads."

I suppose that this means that the assessment on lands unoccupied (on which after the waste land rules came into force in 1863 only road-cess is levied) should be increased to provide funds for opening out roads, not to other sites only, but to the unoccupied lands on which the increased assessment is levied.

4. The next question is as to what should be considered as unoccupied sites. Is every separate lot that was disposed of and has no building on it to be considered as unoccupied site? For instance, one gentleman has his house on one lot and has the adjacent two lots used as adjuncts to the lot for his house-site, and in other cases there are many other unoccupied lots all centring round or adjacent to one on which there is a house and all belonging to the same owner. I may mention, as instances of this, the Roman Catholic and American Missionaries, for in these cases it is not possible now to say on which of the plots the houses stand.

5. As the opinion of the residents has been asked as to whether it would be desirable and acceptable to raise a special quit-rent, I think it may almost be assumed that the special quit-rent is suggested to be levied on lands now in the possession of residents; for they cannot be interested in the conditions that may be imposed on lots taken up in the future to any great extent, but only so far as those conditions will retard or otherwise the development of the station.

6. I regret that I have had few replies from residents of Kodaikánal on the subject of the special quit-rent, and I do not think I should delay this report in the hope of receiving more, as some who have not replied have personally expressed their views on the subject to me.

7. I think I may safely assume that the general tenor of the opinion of the residents is that it is neither desirable nor acceptable to tax with a special quit-rent unoccupied sites now in the possession of residents, and that it might seriously retard the growth of the station to levy a tax that might go up to Rs. 10 an acre on lands newly taken up.

8. Colonel Pennycuick, R.E., is of opinion that the principle of the application of the tax to newly taken up sites is a sound one, and is in favor of, and willing to bear his share of, any reasonable amount of local taxation. He goes on to say, and here mentions a point that the other replies do not refer to, —

> "The station is increasing in size daily, and there is little doubt that the occupation and building of houses will be a very profitable speculation for some time to come; it is therefore only right that people who take up new land and benefit by the improvements which have been already made, and to which they have contributed nothing, should pay some share of their profits towards public objects.
>
> "Of course in taxation of this kind there is the risk that if the tax be paid too high it may defeat its own object by preventing land from being taken up; but, looking to the very profitable nature of building operations here, I do not think that the rate of Rs. 10 per acre is likely to have that effect."

9. Mr. French is of opinion that if the tax of Rs. 10 per acre is imposed on sites to be taken up hereafter, "the measure will simply retard progress and put an end to any extension of the sanitarium. If it is proposed to lay a similar imposition on lands unoccupied by buildings and already in the hands of purchasers, it will simply ruin the station." He thinks that as houses are only occupied six months out of the twelve, "house-building does not pay as a matter of speculation." As an additional reason for not taxing unoccupied lands, he goes on to say that experience has taught that the planters at Kodaikánal, owing to want of a market and of road-way to the plains, cannot compete with the gardeners at Bangalore, and therefore an increased tax would deter capitalists from attempting to raise cinchona, wheat, garlic and other hill products. Mr. French thinks that a tax of 4 annas an acre on all lands here and at Shembaganur would answer the purpose as far as the present wants of the stations are concerned.

10. Mr. Scott says that as a holder under freehold titles, he is not entitled to express an opinion, but states that the offer to contribute an equal amount from Provincial and a similar amount from Local Funds is really no inducement to the payment of a tax which on the whole exceeds the highest "nunjah" rate in the low country, and would regret that any act should be done by which the obligation of Government to furnish means of communications from any one place to another should be relaxed.

11. Mr. McNair, who refers to the great expense of building and unprofitable nature of growing for the market here, also is strongly against the imposition of a special quit-rent, thinking it premature and inadvisable and likely to deter many people from settling down here. Mr. Mikhell also thinks levying quit-rent on sites newly taken up would have the same effect.

12. Other gentlemen have also informed me that it would not be desirable or acceptable to them that a special quit-rent should be levied on sites belonging to them but unoccupied by buildings.

13. I think myself that many (I cannot say what the Missionary Societies intend to do with their unoccupied sites) of the unoccupied sites belong to gentlemen who hold them for their own sake and not with the intention of speculative building or sale, and therefore an increased tax on them would not promote building to the extent that it might be supposed it would.

14. In regard to the effect of the imposition of a special quit-rent on land to be taken up hereafter, I must report that, in my opinion, the still unoccupied area available for building purposes is small, and therefore that the result possibly will not be large; but I am of opinion that a result however small which tends to give funds towards the extension of the hill communications and general improvement of the sanitarium should be sought after.

15. I forward a map (which I request may be returned when done with) on which I have had marked, though I cannot pretend with perfect accuracy, but with as great care as could be given to it, in blue pencil sites applied for but not granted, and in red pencil sites taken up but not built on.

16. On the map, B represents forest land and Government shola and C represents what may be considered available land for building. But commencing at the north of the map we find this land is not very desirable for house-sites. Most of the available sites on the north side are on the steep sides of a hill or beyond the ridge of the first hills, outside the hills that forms the boundary of the waterspread of the lake.

17. The lots on the east along the course of the Parapar river are too steep and narrow to be built on, and the land near lots 40 and 36 of the map is taken up for village-site.

18. On the south, the lots are on the slope towards Shembaganur and at a much lower level than the rest of the station, while on the west again the lots are beyond the ridge of the hills that close in the Kodaikánal valley. In fact the most fitting available sites left seem to be the few along the Upper Pombáray road on the north side which were not mentioned above.

19. It almost seems therefore that something else must be done than levying a special quit-rent on sites to be taken up hereafter, for I think such a rent would deter people from taking up sites far from the centre of the station, unless communication was opened up to those places before the sites were allotted, and I do not see how that is to be done with the proceeds of a tax on sites to be taken up hereafter. The proceeds of such a tax would probably be small. I further presume that owners who have bought sites not now connected by roads with the station have done so expecting to have to pay for the making of the road to their lots themselves, as has been done in one instance to my knowledge at an expense of over Rs. 200. Such owners might be asked to contribute at the same time one-third of the amount necessary to open out a road to their lots where they are in the neighbourhood of each other. The different proportions in which they contribute to be settled by the union, and then if equal sums to this were given from Local and Provincial funds, roads might be made. As houses increase, funds at the disposal of the union for repairs will increase, and if equal sums to this also were given from Local and Provincial funds, there would not only be money to keep roads in order, but for the general improvement of the sanitarium.

20. I should mention here that over forty houses are charged for the purpose of the union with a tax of Rs. 5 each.

21. From the list of lots sold under waste land rules and on which no buildings have been erected, sent herewith, I gather that, including lots at Shembaganur, there are over 1,100 acres, all held on freehold tenure. Excluding this, that is, of lands sold before 1863, there are probably not 100 acres, almost all of which is in the hands of the American and Roman Catholic Missionaries, not held on freehold. This land has been held for over 25 years, and I deprecate any taxation of it now.

22. The next point which I was called on to report was in reference to the amount of capital spent by the European community frequenting the hills, some of which was believed to return "to the coffers of the State through the postal returns, and some benefits the inhabitants of the plains by the purchase and hire of their agricultural products."

In regard to the former, taking February, March and April together as representing an average of one quarter of the year's work in the Postal Department at Kodaikánal, figures have been given me to show that the total amount in value of money orders issued and received in that period was Rs. 11,009-15-0, the commission being on an average 1 per cent.; this gives Rs. 110 for the quarter, or say Rs. 440 for the year. In the same three months 158 articles of ordinary parcels were posted and 8 insured parcels. Rs. 30 may be allowed as the postage on these, or say Rs. 120 for the year. The total amount of the value of the postage stamps purchased in that period comes to Rs. 1,190. I think Rs. 690 may be taken as that amount that would have been purchased if it had not been for Kodaikánal being a sanitarium, and this leaves a profit to Government for the year of Rs. 2,000, and all these items added together give a profit of Rs. 2,560; but to be on the safe side, perhaps, we may take it to be a net profit of Rs. 2,000 a year.

23. I found it very difficult to obtain by personal inquiries accurate statistics of the benefits the inhabitants of the plains obtain by the purchase and hire of their agricultural products.

24. Roughly speaking, I think that the benefit as estimated in figures can be put at about Rs. 50,000 a year.

25. The Transit Company is supposed to spend on an average about Rs. 300 a month in the upkeep of their establishment of bullocks and bandies, and they of course receive more than that. I cannot form any estimate of what may be spent in the hire of country carts for carrying luggage, but as one cart from Ammayanáyakanúr costs a little over Rs. 2-4-0, perhaps we may say Rs. 25 a month on the average. I do not reckon anything for cooly-hire.

26. The greatest amount is monthly spent on the supplies obtained from the plains, such as horse-gram, rice, fowls, eggs, mutton, beef, bread, &c. Taking the busy season with the slack, I do not think that Rs. 4,000 a month is too high an estimate.

I have worked this out in consultation with the tahsildar of Periyakulum, the deputy tahsildar here, and from my own experience, and the deputy tahsildar has also made inquiries.

27. In addition to the above-mentioned benefits, it must not be forgotten that there are others; for instance, there is all the carpentering and blacksmith work that ensues owing to the building of houses, shoeing of horses, repairs to sundry articles, &c.; let us call this Rs. 100 a year. I think to these may be added the gain to the State by the increased traffic on the South Indian Railway and the sales of waste land. But omitting these, as I have omitted out of consideration the actual benefit that the coolies derive from carrying things up and down the ghât, the figures as estimated above give a return of Rs. 52,000 a year, and therefore I hope I am not above the mark in suggesting as an estimate Rs. 50,000 a year as the gross result in rupees to the inhabitants of the plains owing to this being a sanitarium; this would give net gains of a very considerable extent. In proof of this, I think I may say that I think I never saw so many cattle belonging to any one village in proportion to its size and cultivation as appear to belong to Periyakulum.

Enclosure No. 1.—Statement.

Enclosure No. 2.—Map.

Endorsement by E. TURNER, Esq., Collector of Madura, dated 16th August 1887, No. 444.

Submitted, with enclosures, to the Secretary to the Commissioners of Land Revenue in reference to their Proceedings, No. 4, dated 4th April 1887. I concur with the Sub-Collector.

2. I beg that the enclosures may be returned when no longer required.

Resolution—dated 19th September 1887, No. 566.

Submitted for the orders of Government.

2. The great majority of the lands are freehold, and it is clear that no appreciable revenue can be anticipated from quit-rent.

3. The only way to promote the growth of the sanitarium would seem to be by the annual grant of Provincial similar to that made to Ootacamund. Parity of policy would suggest it, and the claim of Kodaikánal for such assistance would seem to be established by the Rs. 50,000 a year which it contributes generally and indirectly to the State. It also taxes itself directly as a union which may in time grow into a municipality.

4. It is probable it would do so rapidly if only it had a ghât open to wheeled traffic.

5. It is requested that the map may be returned when done with.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with two enclosures, to be returned.

Copy to the Collector of Madura.

Order—dated 11th January 1888, No. 23, Revenue.

Miscellaneous.

The Government are of opinion that the restrictions, imposed by the orders of 1870 in regard to the sale of land for building purposes within the limits of Kodaikánal settlement, and which appear to have been disregarded, should be maintained. The object in view is to prevent speculative capitalists from buying up all eligible land and holding it until the demand for accommodation becomes so great that they can realize a large profit. For the protection of purchasers, the cancellation of sales on breach of the conditions to build should be made within two years after such breach, and if it is not considered necessary to exercise the right of re-purchase within this period, the sale should become absolute. The Board will, in communication with the Government Solicitor, draw up a form of title-deed to be granted in cases of this kind, and will further issue to the Collector such instructions as will ensure the conditions laid down being observed.

2. The Board have rightly withdrawn their proposal to levy a special quit-rent on building sites at Kodaikánal. It is clear that the quit-rent cannot be legally imposed on lands already sold.

3. The Board's application for a grant to improve the sanitarium and the hill communications will be considered in the Financial Department.

(True Extract.)

(Signed) H. A. STUART,
Under Secretary to Government.

To the Commissioners of Land Revenue, with two enclosures returned.
,, the Commissioner of Revenue Settlement and Director
of the Department of Land Records and Agriculture.
,, the Financial Department.
,, the Public Works Department.

Exd. W. H. French.

110 Copies.

No. 462 W d/9th Feby 88

Govt. of {1888} Madras.

REVENUE.

Communicated to the Suptg: Engr: VI Circle.

(Sd) J.O.H.

Issued

Recd. *Encl.*

G.O., 11th January 1888, No. 23.

No. 462 W d/9th Feby 1888

JANUARY.

Sanitarium at Kodaikanal.

Passing orders on proposals for improving the —.

S. E. VI Circle

With Order

Govt. of {1888} Madras.

REVENUE.

No. 462 W d/9th Feby 1888

Communicated to the Suptg: Engr: VI Circle.

(Sd) J.O.H.

Issued

Recd. *Encl.*

G.O., 11th January 1888, No. 23.

No. 462 W d/9th Feby 1888

JANUARY.

Sanitarium at Kodaikanal.

Passing orders on proposals for improving the —.

S. E. VI Circle

With Order

No. 462 W d/ 9th Feby 88

Communicated to the Suptg: Engr: VI Circle.

(Sd) J.O.H.

S. E. VI Circle.

Govt. of {1888} Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 11th January 1888, No. 23.

No. 462 W d/ 9th Feby 1888

JANUARY.

Sanitarium at Kodaikanal.

Passing orders on proposals for improving the —.

With Order

11th January 1888, No. 23, Revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 19th September 1887, No. 566 :—

H. S. Thomas, Esq., F.L.S., F.Z.S.

Read—the following letter from C. H. MOUNSEY, Esq., Acting Sub-Collector, to the Collector of Madura, dated Kodaikánal, 6th June 1887, No. 229 :—

I have the honor to report, in answer to your foot-note to Board's Proceedings, No. 4, of the 4th April (regarding the insertion of certain conditions in future title-deeds for sales of Government waste land at Kodaikánal), of the 22nd April, No. 1068.

2. The first point for report is given in paragraph 3 of the Board's Proceedings above quoted, viz. :—

> "The Collector will be good enough to report whether it would be desirable and acceptable to the residents to raise a special quit-rent under paragraph 2 of Board's Standing Order No. 4, on the understanding that an equal sum be contributed from Local and from Provincial funds, the sum thus obtained from these three sources being made available for the upkeep and extension of the hill communications and general improvement of the sanitarum."

3. The question arises what are the exact lands that it is suggested should have the special quit-rent levied on them. Part of the previous paragraph of the Board's Resolution runs :—

> "The still unoccupied area available for building purposes is not inconsiderable, and the demand for house accommodation should itself supply the inducement to build. If the land assessment is so low that it is still considered more profitable to hold lands with a view to sale as sites than to build on them, and if the sites or the unoccupied land are under the disadvantage of not being connected by roads, the remedy would seem to lie in so taxing those sites as to provide funds for opening out others with roads."

I suppose that this means that the assessment on lands unoccupied (on which after the waste land rules came into force in 1863 only road-cess is levied) should be increased to provide funds for opening out roads, not to other sites only, but to the unoccupied lands on which the increased assessment is levied.

4. The next question is as to what should be considered as unoccupied sites. Is every separate lot that was disposed of and has no building on it to be considered as unoccupied site? For instance, one gentleman has his house on one lot and has the adjacent two lots used as adjuncts to the lot for his house-site, and in other cases there are many other unoccupied lots all centring round or adjacent to one on which there is a house and all belonging to the same owner. I may mention, as instances of this, the Roman Catholic and American Missionaries, for in these cases it is not possible now to say on which of the plots the houses stand.

5. As the opinion of the residents has been asked as to whether it would be desirable and acceptable to raise a special quit-rent, I think it may almost be assumed that the special quit-rent is suggested to be levied on lands now in the possession of residents; for they cannot be interested in the conditions that may be imposed on lots taken up in the future to any great extent, but only so far as those conditions will retard or otherwise the development of the station.

6. I regret that I have had few replies from residents of Kodaikánal on the subject of the special quit-rent, and I do not think I should delay this report in the hope of receiving more, as some who have not replied have personally expressed their views on the subject to me.

7. I think I may safely assume that the general tenor of the opinion of the residents is that it is neither desirable nor acceptable to tax with a special quit-rent unoccupied sites now in the possession of residents, and that it might seriously retard the growth of the station to levy a tax that might go up to Rs. 10 an acre on lands newly taken up.

8. Colonel Pennycuick, R.E., is of opinion that the principle of the application of the tax to newly taken up sites is a sound one, and is in favor of, and willing to bear his share of, any reasonable amount of local taxation. He goes on to say, and here mentions a point that the other replies do not refer to, —

> "The station is increasing in size daily, and there is little doubt that the occupation and building of houses will be a very profitable speculation for some time to come; it is therefore only right that people who take up new land and benefit by the improvements which have been already made, and to which they have contributed nothing, should pay some share of their profits towards public objects.
>
> "Of course in taxation of this kind there is the risk that if the tax be paid too high it may defeat its own object by preventing land from being taken up; but, looking to the very profitable nature of building operations here, I do not think that the rate of Rs. 10 per acre is likely to have that effect."

9. Mr. French is of opinion that if the tax of Rs. 10 per acre is imposed on sites to be taken up hereafter, "the measure will simply retard progress and put an end to any extension of the sanitarium. It it is proposed to lay a similar imposition on lands unoccupied by buildings and already in the hands of purchasers, it will simply ruin the station." He thinks that as houses are only occupied six months out of the twelve, "house-building does not pay as a matter of speculation." As an additional reason for not taxing unoccupied lands, he goes on to say that experience has taught that the planters at Kodaikánal, owing to want of a market and of road-way to the plains, cannot compete with the gardeners at Bangalore, and therefore an increased tax would deter capitalists from attempting to raise cinchona, wheat, garlic and other hill products. Mr. French thinks that a tax of 4 annas an acre on all lands here and at Shembaganur would answer the purpose as far as the present wants of the stations are concerned.

10. Mr. Scott says that as a holder under freehold titles, he is not entitled to express an opinion, but states that the offer to contribute an equal amount from Provincial and a similar amount from Local Funds is really no inducement to the payment of a tax which on the whole exceeds the highest "nunjah" rate in the low country, and would regret that any act should be done by which the obligation of Government to furnish means of communications from any one place to another should be relaxed.

11. Mr. McNair, who refers to the great expense of building and unprofitable nature of growing for the market here, also is strongly against the imposition of a special quit-rent, thinking it premature and inadvisable and likely to deter many people from settling down here. Mr. Mikhell also thinks levying quit-rent on sites newly taken up would have the same effect.

12. Other gentlemen have also informed me that it would not be desirable or acceptable to them that a special quit-rent should be levied on sites belonging to them but unoccupied by buildings.

13. I think myself that many (I cannot say what the Missionary Societies intend to do with their unoccupied sites) of the unoccupied sites belong to gentlemen who hold them for their own sake and not with the intention of speculative building or sale, and therefore an increased tax on them would not promote building to the extent that it might be supposed it would.

14. In regard to the effect of the imposition of a special quit-rent on land to be taken up hereafter, I must report that, in my opinion, the still unoccupied area available for building purposes is small, and therefore that the result possibly will not be large; but I am of opinion that a result however small which tends to give funds towards the extension of the hill communications and general improvement of the sanitarium should be sought after.

15. I forward a map (which I request may be returned when done with) on which I have had marked, though I cannot pretend with perfect accuracy, but with as great care as could be given to it, in blue pencil sites applied for but not granted, and in red pencil sites taken up but not built on.

16. On the map, B represents forest land and Government shola and C represents what may be considered available land for building. But commencing at the north of the map we find this land is not very desirable for house-sites. Most of the available sites on the north side are on the steep sides of a hill or beyond the ridge of the first hills, outside the hills that forms the boundary of the waterspread of the lake.

17. The lots on the east along the course of the Parapar river are too steep and narrow to be built on, and the land near lots 40 and 36 of the map is taken up for village-site.

18. On the south, the lots are on the slope towards Shembaganur and at a much lower level than the rest of the station, while on the west again the lots are beyond the ridge of the hills that close in the Kodaikánal valley. In fact the most fitting available sites left seem to be the few along the Upper Pombáray road on the north side which were not mentioned above.

19. It almost seems therefore that something else must be done than levying a special quit-rent on sites to be taken up hereafter, for I think such a rent would deter people from taking up sites far from the centre of the station, unless communication was opened up to those places before the sites were allotted, and I do not see how that is to be done with the proceeds of a tax on sites to be taken up hereafter. The proceeds of such a tax would probably be small. I further presume that owners who have bought sites not now connected by roads with the station have done so expecting to have to pay for the making of the road to their lots themselves, as has been done in one instance to my knowledge at an expense of over Rs. 200. Such owners might be asked to contribute at the same time one-third of the amount necessary to open out a road to their lots where they are in the neighbourhood of each other. The different proportions in which they contribute to be settled by the union, and then if equal sums to this were given from Local and Provincial funds, roads might be made. As houses increase, funds at the disposal of the union for repairs will increase, and if equal sums to this also were given from Local and Provincial funds, there would not only be money to keep roads in order, but for the general improvement of the sanitarium.

20. I should mention here that over forty houses are charged for the purpose of the union with a tax of Rs. 5 each.

21. From the list of lots sold under waste land rules and on which no buildings have been erected, sent herewith, I gather that, including lots at Shembaganur, there are over 1,100 acres, all held on freehold tenure. Excluding this, that is, of lands sold before 1863, there are probably not 100 acres, almost all of which is in the hands of the American and Roman Catholic Missionaries, not held on freehold. This land has been held for over 25 years, and I deprecate any taxation of it now.

22. The next point which I was called on to report was in reference to the amount of capital spent by the European community frequenting the hills, some of which was believed to return "to the coffers of the State through the postal returns, and some benefits the inhabitants of the plains by the purchase and hire of their agricultural products."

In regard to the former, taking February, March and April together as representing an average of one quarter of the year's work in the Postal Department at Kodaikánal, figures have been given me to show that the total amount in value of money orders issued and received in that period was Rs. 11,009-15-0, the commission being on an average 1 per cent.; this gives Rs. 110 for the quarter, or say Rs. 440 for the year. In the same three months 158 articles of ordinary parcels were posted and 8 insured parcels. Rs. 30 may be allowed as the postage on these, or say Rs. 120 for the year. The total amount of the value of the postage stamps purchased in that period comes to Rs. 1,190. I think Rs. 690 may be taken as that amount that would have been purchased if it had not been for Kodaikánal being a sanitarium, and this leaves a profit to Government for the year of Rs. 2,000, and all these items added together give a profit of Rs. 2,560; but to be on the safe side, perhaps, we may take it to be a net profit of Rs. 2,000 a year.

23. I found it very difficult to obtain by personal inquiries accurate statistics of the benefits the inhabitants of the plains obtain by the purchase and hire of their agricultural products.

24. Roughly speaking, I think that the benefit as estimated in figures can be put at about Rs. 50,000 a year.

25. The Transit Company is supposed to spend on an average about Rs. 300 a month in the upkeep of their establishment of bullocks and bandies, and they of course receive more than that. I cannot form any estimate of what may be spent in the hire of country carts for carrying luggage, but as one cart from Ammayanáyakanúr costs a little over Rs. 2-4-0, perhaps we may say Rs. 25 a month on the average. I do not reckon anything for cooly-hire.

26. The greatest amount is monthly spent on the supplies obtained from the plains, such as horse-gram, rice, fowls, eggs, mutton, beef, bread, &c. Taking the busy season with the slack, I do not think that Rs. 4,000 a month is too high an estimate.

I have worked this out in consultation with the tahsildar of Periyakulum, the deputy tahsildar here, and from my own experience, and the deputy tahsildar has also made inquiries.

27. In addition to the above-mentioned benefits, it must not be forgotten that there are others; for instance, there is all the carpentering and blacksmith work that ensues owing to the building of houses, shoeing of horses, repairs to sundry articles, &c.; let us call this Rs. 100 a year. I think to these may be added the gain to the State by the increased traffic on the South Indian Railway and the sales of waste land. But omitting these, as I have omitted out of consideration the actual benefit that the coolies derive from carrying things up and down the ghât, the figures as estimated above give a return of Rs. 52,000 a year, and therefore I hope I am not above the mark in suggesting as an estimate Rs. 50,000 a year as the gross result in rupees to the inhabitants of the plains owing to this being a sanitarium; this would give net gains of a very considerable extent. In proof of this, I think I may say that I think I never saw so many cattle belonging to any one village in proportion to its size and cultivation as appear to belong to Periyakulum.

Enclosure No. 1.—Statement.

Enclosure No. 2.—Map.

Endorsement by E. TURNER, Esq., Collector of Madura, dated 16th August 1887, No. 444.

Submitted, with enclosures, to the Secretary to the Commissioners of Land Revenue in reference to their Proceedings, No. 4, dated 4th April 1887. I concur with the Sub-Collector.

2. I beg that the enclosures may be returned when no longer required.

Resolution—dated 19th September 1887, No. 566.

Submitted for the orders of Government.

2. The great majority of the lands are freehold, and it is clear that no appreciable revenue can be anticipated from quit-rent.

3. The only way to promote the growth of the sanitarium would seem to be by the annual grant of Provincial similar to that made to Ootacamund. Parity of policy would suggest it, and the claim of Kodaikánal for such assistance would seem to be established by the Rs. 50,000 a year which it contributes generally and indirectly to the State. It also taxes itself directly as a union which may in time grow into a municipality.

4. It is probable it would do so rapidly if only it had a ghât open to wheeled traffic.

5. It is requested that the map may be returned when done with.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with two enclosures, to be returned.

Copy to the Collector of Madura.

Order—dated 11th January 1888, No. 23, Revenue.

Miscellaneus.

The Government are of opinion that the restrictions, imposed by the orders of 1870 in regard to the sale of land for building purposes within the limits of Kodaikánal settlement, and which appear to have been disregarded, should be maintained. The object in view is to prevent speculative capitalists from buying up all eligible land and holding it until the demand for accommodation becomes so great that they can realize a large profit. For the protection of purchasers, the cancellation of sales on breach of the conditions to build should be made within two years after such breach, and if it is not considered necessary to exercise the right of re-purchase within this period, the sale should become absolute. The Board will, in communication with the Government Solicitor, draw up a form of title-deed to be granted in cases of this kind, and will further issue to the Collector such instructions as will ensure the conditions laid down being observed.

2. The Board have rightly withdrawn their proposal to levy a special quit-rent on building sites at Kodaikánal. It is clear that the quit-rent cannot be legally imposed on lands already sold.

3. The Board's application for a grant to improve the sanitarium and the hill communications will be considered in the Financial Department.

(True Extract.)

(Signed) H. A. STUART,
Under Secretary to Government.

To the Commissioners of Land Revenue, with two enclosures returned.
,, the Commissioner of Revenue Settlement and Director
of the Department of Land Records and Agriculture.
,, the Financial Department.
,, the Public Works Department.

Exd. W. H. French.

110 Copies.

[Heads of Departments.]

Circular No. I Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Fort William, January 4, 1888.

Pay and Allowances to Officers proceeding beyond the limits of their jurisdiction.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma $\frac{\text{Upper}}{\text{Lower}}$, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.
The Inspector General of Military Works.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, and Lucknow.
The Director General of Telegraphs in India.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Superintendent of Works, Simla Imperial Circle.

The following is forwarded to the Local Governments, Administrations, and Officers noted on the margin, for information and guidance.

By order,

G H Walker

Under Secy. to the Govt. of India.

No. 6003, dated 6th November 1887.

RESOLUTION,—By the Government of India, Department of Finance and Commerce.

Read again—

Financial Resolution No. 1647, dated the 16th June 1884, on the subject of pay and allowances to officers proceeding beyond the limits of their jurisdiction.

Resolution.—In supersession of all previous orders on the subject, the Governor General in Council is pleased to rule that no officer is entitled to pay or allowances for any time he may spend beyond the limits of his charge, without proper authority.

2. The sanction of his immediate superior is sufficient authority for any officer or subordinate proceeding on duty beyond the limits of his charge, but within those of the jurisdiction of such superior.

3. A Local Government may authorize any of its officers to proceed on duty to any part of the territories within its own jurisdiction; and also to any part of British India beyond the limits of its own jurisdiction when the pay and allowances are chargeable to Provincial revenues; but if their pay and allowances are chargeable to Imperial revenues, the sanction of the Government of India is required when the officer is deputed beyond the limits of the Province.

4. The sanction of the Government of India is also necessary when the deputation of an officer within the limits of a Province involves additional expenditure chargeable to Imperial revenues.

5. No special provision appears to be necessary to enable an officer to draw travelling allowance when on duty beyond the limits of the circle of his duty; the provisions of the Civil Travelling Allowance Code on this point being clear as to his title to do so, provided he leaves his jurisdiction under proper authority.

Order.—Ordered, that a copy of this Resolution be forwarded to Local Governments and Administrations for information and guidance;

that a copy be forwarded to all Departments* of the Government of India;

and that a copy be forwarded to Heads of Departments under the Department of Finance and Commerce for information and guidance.

* Foreign, Home, Military, Public Works, Revenue and Agricultural, and Legislative.

Government of India Central Printing Office.—No. 563 P. W. D.—5-1-88.—1,030.

To The Secretary to the Govt. of Madras
Public Works Department

1892 w 7 4/8/84
3450 w 7 17/12/87

PWC No 417

R/14.1.88

G.O. 149 w a/ 14th January /88

Recorded with reference to G.O. 3450 w d/17 December 1887.

14.1.88

14/1.

2 Copies to O.O.ly

17

23rd January 1888, No. 59, Financial.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th January 1888, No. 44.

With reference to Government of India Resolution, No. 6003, Financial, dated the 6th November 1887, recorded in Madras Government order, No. 1248, Financial, dated 30th November 1887, I have the honor to request that I may be informed whether the term "Immediate superior" mentioned in paragraph 2 of the resolution is to be held to include also controlling officers, such as the High Court, the Board of Revenue, the Inspector-General of Police, the Inspector-General of Jails, the Surgeon-General, &c., and whether their sanction to a gazetted officer proceeding on duty beyond the limits of his district is to be held sufficient to justify me in passing travelling allowance, or whether Government desire that such cases should be reported for their sanction, as heretofore, agreeably to G.O., No. 1267, Financial, dated 2nd December 1886.

×3450 w d/17-12-87

×3351 w d/18-12-86

2. I make this reference in connection with the cases of Surgeon-Major L. C. Nanney, District Surgeon, Trichinopoly, and Surgeon-Major J. H. Ritchie, District Surgeon, Tanjore.

3. Dr. Nanney proceeded in October 1887 to Tanjore, which is beyond his jurisdiction, for consultation regarding the health of a Government servant, and claimed travelling allowance for his journey from Trichinopoly to Tanjore and back. The Surgeon-General, who countersigned the travelling allowance bill, was informed in this office letter, No. 3463, dated 8th December 1887, that the special orders of Government were needed for the journey undertaken by Dr. Nanney, under G.O., No. 1267, Financial, dated 2nd December 1886.

4. The Surgeon-General retransmits Dr. Nanney's bill, and also that of Dr. Ritchie (who proceeded to Trichinopoly in October 1887 to form a board of medical officers, with a view to grant extension of leave to an assistant apothecary) with reference to the Government of India Resolution above quoted.

Order—dated 23rd January 1888, No. 59, Financial.

The Government consider that the term "Immediate superior" must certainly be regarded as including such controlling officers as those named in the Accountant-General's letter.

(True Extract.)

A. G. Cardew
Chief Secretary.

To the Accountant-General.
" all Heads of departments.
" the Revenue Department.
" the Public Works Department.

Exd. A. Raitt.

149 W – 14 – 1 – 88
3450 W – 17 – 12 – 87
3357 W – 18 – 12 – 86
1892 W – 4 – 8 – 84.

No. 428 W a/6th February/88

B

Communicated to officers of the Public Works Dept in continuation of G.O. 3450 W d/17th December 1887.

4.2.88

4/2/88

C. E. for I. ✓ with 2 S.C.
C. E. for Rys. ✓
Ex. Clerks ✓
S. Engrs. ✓ ✓ Circle with 1 S.C.
C. A. to Govt. ✓
Exrs: Ry: Accts ✓

Despd 7.2.88.

R. S.

10/2 ✓ 9/2

PWC No. 1059

Gobt. of {1888} Madras.

FINANCIAL.

Issued

Recd. 3-2-88 Encl.

G.O., 23rd January 1888, No. 59.

No. 428 W a/6th February/88

JANUARY.

Pay and Allowances.

Defining the term "Immediate superior" mentioned in the Resolution of the Government of India recorded in G.O., No. 1248, dated 30th November 1887, on the subject of—.

2 copies to Ooty

With order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th January 1888, No. 44.

With reference to Government of India Resolution, No. 6003, Financial, dated the 6th November 1887, recorded in Madras Government order, No. 1248, Financial, dated 30th November 1887, I have the honor to request that I may be informed whether the term "Immediate superior" mentioned in paragraph 2 of the resolution is to be held to include also controlling officers, such as the High Court, the Board of Revenue, the Inspector-General of Police, the Inspector-General of Jails, the Surgeon-General, &c., and whether their sanction to a gazetted officer proceeding on duty beyond the limits of his district is to be held sufficient to justify me in passing travelling allowance, or whether Government desire that such cases should be reported for their sanction, as heretofore, agreeably to G.O., No. 1267, Financial, dated 2nd December 1886.

2. I make this reference in connection with the cases of Surgeon-Major L. C. Nanney, District Surgeon, Trichinopoly, and Surgeon-Major J. H. Ritchie, District Surgeon, Tanjore.

3. Dr. Nanney proceeded in October 1887 to Tanjore, which is beyond his jurisdiction, for consultation regarding the health of a Government servant, and claimed travelling allowance for his journey from Trichinopoly to Tanjore and back. The Surgeon-General, who countersigned the travelling allowance bill, was informed in this office letter, No. 3463, dated 8th December 1887, that the special orders of Government were needed for the journey undertaken by Dr. Nanney, under G.O., No. 1267, Financial, dated 2nd December 1886.

4. The Surgeon-General retransmits Dr. Nanney's bill, and also that of Dr. Ritchie (who proceeded to Trichinopoly in October 1887 to form a board of medical officers, with a view to grant extension of leave to an assistant apothecary) with reference to the Government of India Resolution above quoted.

Order—dated 23rd January 1888, No. 59, Financial.

The Government consider that the term "Immediate superior" must certainly be regarded as including such controlling officers as those named in the Accountant-General's letter.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Accountant-General.
„ all Heads of departments.
„ the Revenue Department.
„ the Public Works Department.

Exd. A. Raitt.

No. 428 W d/ 6th February/88

Communicated to officers of the Public Works Department in continuation of G.O. 3450 W dated 17th December 1887.

(Sd) J. A. H.

W.

Govt. of {1888} Madras.

FINANCIAL.

Issued

Encl.

Recd.

G.O., 23rd January 1888, No. 59.

No. 428 W dated 6th February/88

JANUARY.

Pay and Allowances.

Defining the term "Immediate superior" mentioned in the Resolution of the Government of India recorded in G.O., No. 1248, dated 30th November 1887, on the subject of—.

With orders

C. E
C. E
Ex
S. G
C. A.
Exr.
R. S

C. E. for I.
C. E. for Rys
Exr: P. W. A.
S. Engrs.
C. A. to Govt
Exrs: Ry. Accts

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 subdivisional 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.

PWC No 1096

Rg 4.2.88

2984 W – 8–11–87

1888.

Office Note No. 1029

Madras, 3rd February 1888.

4 FEB 8

To W.

With reference to para 2 of G.O. No. 2984 W. of 8th. November 1887, I beg to bring to your notice that it is more than six months since the sub-divisional office at Vriddachalam was last inspected by the Executive Engineer South Arcot Division, the date of last inspection being the 26th. May 1887.

3/2

No. 429 W d/6th February 1888.

B

3/2

Communicated to the Supdg: Engr: V. Circle with a view to the Executive Engineer's explanation being obtained.

4/2/88

15/2

9/2

S. E. V. Circle despd 6-2-88

7th November 1887, No. 2952 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers :—

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Calicut, 27th July 1887, No. 313 E.W.

I have the honor to submit, for your opinion, the claim of Mr. C. B. Target for mileage on the 1st April 1887. Mr. Target was, at that time, in charge of the Nílgiri division, and on the date mentioned he travelled from Ootacamund to Wellington and back, and claims mileage for 21 miles. I disallowed the claim and informed him that he was only entitled to "actual expenses" within the amount of his "daily allowance."

2. According to section 27 of the Civil Travelling Allowance Code "daily allowance is drawn only during *absence from head-quarters* on duty," and section 27, rule 3, of the Code fixes what is meant by "absence from head-quarters." That clause states that such absence "begins on the day on which the officer actually leaves head-quarters and ends on the day on which he returns to them." Therefore, if an officer leaves his head-quarters and returns the same day there has been no "absence from head-quarters" in the sense that that phrase is used in the Code. Consequently, Mr. Target was not entitled to "daily allowance" on the 1st April.

3. Again, according to section 32 of the Code, daily allowance *may be converted into mileage* when an officer travels over 20 miles in one day. But, if the officer is not entitled to "daily allowance" for a particular day, he cannot *convert* it into "mileage," and therefore he is not eligible for mileage for that day. Consequently, under rule 32, Mr. Target is not entitled to "mileage" for his journey on 1st April.

4. Further, I infer from the rules that actually leaving head-quarters means proceeding to a distance of more than 5 miles and spending a night there, and that it does not mean reaching a point 10 miles or more from head-quarters and returning theretô on the same day.

5. Mr. Target, however, considers he is entitled to mileage for his journey of 1st April under rule 69, "for a journey of more than 20 miles outside the 5 miles radius." I don't find this expression "for a journey, &c.," in the Code, and I do not see how it affects the present claim.

6. Mr. Target also refers me to paragraph 28, and chapter XII, paragraph 67; but I do not see how these rules affect his claim, as he was not, in my opinion, "absent from head-quarters" on duty, in the sense that that expression is used in the Code, on the 1st April 1887; and consequently he was not entitled to draw mileage on that day.

7. Mr. Target also requests that "if I do not consider the paragraphs he has quoted to be conclusive, the question may be referred with reference to the meaning of the Code for his future guidance, as he has frequent cases of the same kind amongst subordinates."

8. I send herewith Mr. Target's original letters for your perusal.

Office note from the Examiner, Public Works Accounts, dated 9th August 1887, No. 435.

Please see my office note No. 421 of 6th August 1887, forwarding a similar question raised by the Superintending Engineer, IV Circle, in a letter to me. I will only now add, with reference to paragraphs 6 and 7 of the Superintending Engineer's letter, dated the 27th July 1887, No. 313 E.W., that section 69 of Civil Travelling Allowance Code, quoted by Mr. Target, cannot possibly apply to an officer of the first class, such as Mr. Target; and that generally the rules in chapter XII, including both section 67 and section 69, only apply to cases dealt with in chapter V, where, and so far as, they are expressly made applicable by some rule in chapter V, as for instance by section 32, and they must be interpreted and applied in strict connection with the rule making them applicable. Please refer the case for the orders of the Government of India in the Financial Department.

Read—again—

Proceedings of Government, dated 21st September 1887, No. 2507 W., Public Works.

Office note from the Examiner of Public Works Accounts, dated Madras, 6th August 1887, No. 421.

Would you please submit, for the orders of the Government of India, in the Financial Department, the question raised by the Superintending Engineer, IV Circle, as to the interpretation of section 27 of the Civil Travelling Allowance Code, in his letter No. 197/ Exr., of 16th July 1887 (copy enclosed). The question is whether daily allowance and mileage are admissible to an officer for a journey from his head-quarters to a point more than 5 miles from his head-quarters (and if mileage is claimed more than 20 miles in all) if he returns to his head-quarters on the same day. The Superintending Engineer thinks they are not admissible, for reasons stated in his letter. This office has hitherto always held that they are admissible. I am inclined to think that the Superintending Engineer's interpretation of the rules is correct.

2. The claims to daily allowance and mileage must apparently stand or fall together. As regards the former, apart from the argument advanced by the Superintending Engineer, there is the fact that, according to section 27, the daily allowance is intended to cover the charges of an officer *on tour*. This is the primary definition of a daily allowance. The expression "tour" is nowhere defined in the Code; neither is "absence from head-quarters;" but section 28, exception 1, seems to imply that a journey from head-quarters to a point beyond 5 miles, and back the same day, is not a tour. Moreover, the wording of section 32, exception 2—the words "*but* are granted"—implies that, but for the concluding provision, the officers concerned could not draw daily allowance for an absence of less than a day, whereas, in the absence of this provision, section 27, as hitherto interpreted, would admit daily allowance for any time sufficient for a journey of 6 miles out and 6 miles back.

3. And if daily allowance is inadmissible it seems clear that mileage must also be inadmissible. Under section 32 of Civil Travelling Allowance Code (as amended by Financial Order, No. 817, of 15th February 1887) mileage can only be drawn *in lieu of daily allowance*, and consequently it cannot be drawn when daily allowance is inadmissible. In other places, *i.e.*, in exception 1, the expression "exchange daily allowance for mileage" is used as synonymous with "draw mileage in lieu of daily allowance;" and obviously an officer must have a claim to daily allowance before he can exchange it for mileage.

4. It may possibly be open to argument that the expression "in lieu of daily allowance" in the amended rule (section 32) applies only as far as the words "chapters X and XI," but I do not think this position is tenable.

Read—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Examiner of Public Works Accounts, dated Coimbatore, 16th July 1887, No. 197 Exr.:—

In the travelling allowance bill of the Nílgiri division for June 1887, herewith forwarded for audit, Mr. W. B. deWinton claims mileage for 25 miles on the 29th June for his journey from Ooty to the Lawrence Asylum, thence to Coonoor and Wellington, and back to his head-quarters *on the same day*. I consider the claim is inadmissible, according to the spirit of the Travelling Allowance Code, for the following reasons:—

I. Mr. deWinton did not absent himself from his head-quarters for a whole day, beginning and ending at midnight, *i.e.*, twenty-four consecutive hours (section 3, clause K, of the Travelling Allowance Code).

II. Section 27, chapter V, page 11, of the Travelling Allowance Code, states that "daily allowance is drawn only during absence from head-quarters."

III. Section 27, rule 3, states that "absence from head-quarters begins on the day on which the officer actually leaves head-quarters and ends on the day on which he returns to them;" therefore, if an officer leaves his head-quarters and returns the same day he is not entitled to daily allowance or mileage. But Mr. deWinton may, under section 27, rule 1, draw actual expense not exceeding the daily allowance for the 29th June 1887. In every case of the kind a bill of actual expense may be passed by me under section 27, rule 1.

IV. I infer from the rules that actually leaving head-quarters means proceeding to a distance of more than 5 miles and spending a night there, and that it does not mean reaching a point of 12 miles or more from head-quarters and returning thereto on the *same* day.

2. From the accompanying letter * of Mr. deWinton you will observe that he differs from me in the interpretation of the rules, under which I consider that he is only entitled to actual expense and not the mileage he claims for the 29th June 1887.

* Which please return.

3. If you think the mileage claimed by Mr. deWinton *is* admissible, I shall be obliged by your explaining to me how you arrive at that conclusion.

No. 434 D., Public Works.

Transferred to the Financial Department for favor of orders.

Ootacamund,
17th August 1887.

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

Order—dated 3rd September 1887, No. 966, Financial.

As the Government entirely agree, for the reasons given by the Superintending Engineer and the Examiner, that neither daily allowance nor mileage is claimable in the cases of Messrs. Target and deWinton, they see no reason for addressing the Government of India.

(True Extract.)

(Signed) H. E. STOKES,
Ag. Chief Secretary.

Order—dated 21st September 1887, No. 2507 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, with reference to his letters, No. 313 E.W., dated 27th July, and No. 197 Exr., dated 16th July 1887;

also to the Examiner of Public Works Accounts with advertence to his office note, No. 435, dated 9th August 1887.

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

To the Superintending Engineer, IV Circle, with three enclosures.
„ Examiner, Public Works Accounts.

Read—also—

Proceedings in the Financial Department, dated 21st October 1887, No. 1123.

Office note from the Examiner of Public Works Accounts, dated Madras, 30th September 1887, No. 588.

G.O., No. 2507 W., dated 21st September 1887.

I understand the above-quoted Government Order to involve a ruling to the effect that daily allowance (and consequently mileage) cannot be claimed for a journey out from, and back to, head-quarters on the same day, and that daily allowance (exchangeable under certain conditions for mileage) can only be claimed for "proceeding to a distance of more than 5 miles from head-quarters and spending the night there" see paragraph 1, (IV), of the letter, * No. 197 Exr., dated 16th July 1887, from the Superintending Engineer, IV Circle, and as this ruling upsets the practice hitherto in force, I beg to inquire from what date Government would wish the ruling to be enforced. I would suggest that it might be first communicated to the officers of the department by circular with an intimation of the date from which it will be brought into force.

* To be kindly returned.

2. I must also point out that, whilst I of course do not question the correctness of the ruling referred to, which endorses my own opinion as to the reasonable interpretation of the letter of the rules, I am nevertheless not entirely satisfied as to the actual intention of the rules.

3. Whatever the intention of the rules may be, it is, I think, clear that, under section 71 (3) of the Civil Travelling Allowance Code, a local Government has authority to restrict the allowance claimable under the rules of the Code, and therefore as Examiner, Public Works Accounts, Madras, I quite accept the ruling of the Madras Government as final so far as the claims of officers of the Madras Public Works Department are concerned, but it is necessary for me, and for the officers and accountants serving under me, to know for certain what the intention of the rule is, apart from any limitation by a local Government or by a controlling officer.

4. I can no doubt obtain an authoritative ruling through the Accountant-General, Public Works Department, but, as I do not wish to seem to question the decision of the Madras Government, I think it best to inquire first whether, on further consideration, Government will refer the matter for the orders of the Government of India in the Financial Department, which is the usual course in such cases.

No. 631 D., Public Works.

Transferred to the Financial Department for consideration, with reference to G.O., in that department, No. 966, dated 3rd September 1887.

(Signed) J. O. HASTED, Colonel, R.E.,
8th October 1887. Secretary to Govt., P.W.D.

Order—dated 21st October 1887, No. 1123, Financial.

Government have already stated that they see no reason to refer the point to the Government of India, and their opinion is not changed after perusal of the foregoing papers.

2. All claims which may have to be disposed of in future should be decided on the principle now laid down, but old claims which have been passed need not be retrenched.

(True Extract.)

(Signed) H. E. STOKES,
Acting Chief Secretary.

ORDER—dated 7th November 1887, No. 2952 W., Public Works.

Communicated to the officers of the Public Works Department for information and guidance.

(True Extract.)

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

To the Examiner, Public Works Accounts.
To Superintending Engineers.
To the Consulting Architect to Government.
„ Chief Engineer for Irrigation.
„ Consulting Engineer for Railways.
„ Examiner, Guaranteed Railway Accounts.
„ Examiner, State Railway Accounts.

Exd. J. Moses.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 7th.

Recd.

Encl.

G.O., 7th Nov. 1887, No. 2952 W.

NOVEMBER.

Daily Allowance

The decision of Government in the Financial Department that neither—nor mileage can be claimed for a journey out from and back to head-quarters on the same day, communicated to officers of the Public Works Department.

No. 2316 RN

Executive Engineer's Office
Ramnad 21 January /88.

From

C. B. Target Esquire
Executive Engineer
Ramnad Division

To.

The Chief Engineer
Public Works Department
Madras
Thro the Supg Engineer
6th Circle.

Sir,

With reference to G. O. No. 2952 W dated 7th November 1887 on the subject of no allowance being passed to officers whatever be length of the journey or its necessity unless they be absent more than 24 hours from Head-Quarters, I have the honor to request that in my case reference may be made to the Government of India, as I am not on the Madras list, for promotion or the temporary gain of acting appointments in this Presidency and distance precludes any such advantage on my own list. I would

therefore

therefore request the favor of being allowed to benefit by the same interpretation to the Travelling allowance Rules, as are extended to officers on the list to which I belong.

I have the honor to be,
Sir,
Your most obedient Servant
C.B. Fargst
Executive Engineer

No. 352 PW.

Forwarded

F. W. Rundall
Supg Eng
VI Circle

Camp Virapandi
27 January 1888

D1/2

G.O. 2952 W d/ 7.11.87

H.W. B

No. 439 W d/ 7th Feby/88

PPH 5 Feb

Mr. Target has been placed under the orders of the Madras Government and must submit to their decisions in such matters as those dealt with in G.O. 2952 W dated 7th November 1887

4.2.88

4/2/88

7/2

S.E. VI Circle Despd 8.2.87.

A.W. 4.2.88

6.2.88

1/2

8.2.88

1/2

G. No: 549. R.N/88

SUPERINTENDING ENGINEER 24 JAN. 88 6th CIRCLE

Reference 2952 W D/ 7—11—87

From

C. B. Target Esquire
Executive Engineer
Ramnad Division

C.W.C. No. 1055

To

The Chief Engineer P.W.D.
Thro'
The Superintending Engineer
6th Circle

No. 2316 R.N.

Station Ramnad
Dated 21st
Despd 22nd } January 1888.
Recd 3.2.88

Endo: No. 439 W dated 7th Feby/88

Promotion

Requests that reference may be made to the Govt. of India regarding his claims for — and to be allowed to benefit by the same interpretation of the Travelling allowance rules, as are extended to the officers on the list to which he belongs.

With order

No. 598

Government of Madras.

MILITARY DEPARTMENT,

Fort St. George, the 27th January 1888.

Ch 748 in Cir: d/ 26/1/88.

Memorandum

Adverting to this Office No. 508, dated 24th January 1888, the undersigned has the honor to request, that the Public Works Department, will be so good as to move the Government of India to provide, in the budget of 1888-89, a sum equal in amount (Rs 75,000), to that relinquished in 1886, through the non-purchase of "The Mansion", there being every probability of a satisfactory arrangement being made for the provision at St. Thomas' Mount, of the required accommodation for British troops, which if successful, will leave the Accounts Offices undisturbed in the occupation of buildings in

Fort

Fort Saint George, in which they are at present located

(By Order)

A Kenney Herbert
Brigdr Gl:
Secretary to Government

To The Public Works Department

JEP

PWC No. 862

No. 1084 W d/ 29.4.86
" 2803 W d/ 8.11.84
" 505 W d/ 25.2.86
" 797 W 25-3-86
" 3000 W d/ 9.11.87
" 4870 C d/ 30.12.87
" 31 W d/ 6.1.88
" 2329 W d/ 14.9.86
" 2419 W d/ 21.9.86
" 354 W d/ 31.1.88

Ry 30.1.88

Seen

No. 1084 W d/ 29-4-86

PPH
5 Feb

To
The Military Department
Despd 8-2-88

PUBLIC WORKS DEPARTMENT.

No. 440 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 7th Feby/88

READ the following

Memorandum from the Military Department. H. E. No: 598 d/ 27th January 1888.

Ordered that the Govt. of India be addressed.

H. E. No: 441 W d/ 7th Feby/88

To
The Secy to the Govt. of India
Military Department.

Sir,

I am directed to forward for the information of the Govt. of India the accompanying copy of a memorandum from the Military Department, No: 598 dated 27th January 1888, from which it will be seen that there is at present every probability of arrangements being made to provide, at Saint Thomas' Mount, the increased accommodation required for British troops stationed at Madras

2. These arrangements will leave the Accounts offices undisturbed in their occupation of the buildings assigned to

them in Fort Saint George, and the sum of Rs. 75,000 originally estimated× as the cost of a private building for these offices outside the Fort will be saved.

3. I am therefore to request that, to admit of the requisite accommodation being provided for the troops at St. Thomas' Mount, funds to the extent of Rs. 75,000 may be allotted as an addition to the Military works grant of 1888-89 assigned in Govt. of India resolution No: 2309 M.W. dated 3rd November 1887.

× vide Govt. of India telegram No: 387 M.W. of 17 March 1886.

613W

a large [illegible] [illegible] the accounts offices for the [illegible] that [illegible] would have been a necessary [illegible] reception of troops but [illegible]

3.2.88

3/2/88

No. 440/441 W of 7th Feby/88

R.S. 3/2

3-2-88

6.2.88

16/2

Despd 8-2-88

To

His Most Gracious the Chief Secretary
to the Government of
Madras.

Oh Lord,

Most humbly and respectfully showeth that the petition was a storekeeper in the Executive Engineer's office Ganjam Di and was referred to the Civil Surgeon Chicacole for the purp of producing health certificate on the 1st February last, who examined his bodily state which was a little sickly at the time owing to the over heat caused by the examination studies, and certif him disqualified for the storekeeper's post on account of defective vision in spite of all his cries that the sickness was not at all what he considered, but a trifling temporary one, and consequently his services were dispensed with by the Executive Engineer. Thereupon the poor petitioner humbly begged the Superintending Engineer 1st Circle to be kind enough to order him to produce a fresh certificate of heath as he was fully recovered of the trifling sickness which the Chicac Civil Surgeon had certified a disqualification, but he was not pleased to settle whether the petitioner may produce the certificate or not. Then he ran off to the Chief Engineer for Irrigation for justice, and he was pleased to issue orders that the petitioner has no claim for second examination. This is all his poor case.

It is not known whether if any officer intentionally or incorrectly disqualifies a man, he should suffer the consequence of the incorrectness of the officer or he has any means to prove it and thereby get redress.

He is too unfortunate to be allowed a second trial even while the Government servants really found disqualified are even at liberty to have their appointments after they have been perhaps, cured, and several others generally go for second medical opinion.

The poor petitioner will be free of want and poverty, if the Benevolent Government kindly take into consideration whether it will be just that one Surgeon alone must examine a Government servant once only in whatever state he might be at the time of the examination, and why the authorities should pass orders of dismissal in Fort Saint George and the sum

1/569 G. 11/87.

93 5 C/l
25-11-87

P. W. C. W. G 30

8/7/88

m any officer they like and thereby find the truth

That he laid his poor case before the Medical Board also
r any redress who were pleased to give an endorsement, that the
ad of the Department having declined to have him re-examined,
y cannot interfere, and so also the Departmental authorities cannot
terfere, the Civil Surgeon having disqualified him. All this became
e cause of his ruin while he is every way innocent and permanent
incumbent, and that he therefore, as a duty puts forth his helpless
oor case before the Lords praying to be gracious to peruse all the
papers connected with the poor case of this insignificant servant
nd issue favourable orders.

Recd. 17.11.87

For which act of Mercy he shall as in duty bound,
ever pray.

Enclos. 12

Petla Viresalingam
Petitioner

6th November 1887 }
Chicacole }

...TO GOVERNMENT... 15 NOV 87 ...DEPARTMENT MA...

P. W. Dept.
To be returned with reply.

No. 4190 C of 19th November 1887

Referred to the Supdg: Engineer I Circle for remarks, and for submission of the certificate of disqualification granted by the Civil Surgeon –

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

18.11.87

The S. E. I Circle
to be returned

No. 7

Health Certificate.

I do hereby certify that I have examined P. Virasalingam, a candidate for employment in the Public Works Department, and cannot discover that he has any disease, constitutional affection or bodily infirmity except ~~an~~ aphthous state of the mouth and defective vision

I do ~~not~~ consider the defective vision ~~this~~ a disqualification for employment in the office of Storekeeper P. W. Dept. His age is, according to his own statement, 24 4/12 years, and by appearance about 24 years.

I further certify that P. Virasalingam { ~~has been vaccinated.~~ / has had the small-pox.

Sd/ J. Richard
Ag. Civil Surgeon.

Station Chicacole }
The 1st February 1887. }

True copy
J. Richard ~~Aptlefect~~
Ag. Civil Surgeon

Chicacole }
20th Decr. 1887 }

25/11/88

NOTES.

Reference to Madras P. W. D. Code.
Paras. 180 and 181.

1. No person may be appointed to a superior grade in the department without a certificate in this Form by a Commissioned Medical Officer or by a Medical Officer in charge of a Civil Station, showing that he is in good health and has either been vaccinated or has had the small-pox. This certificate must be annexed to the first bill submitted for the pay of the officer.

2. In the case of transfer of an officer from one office to another, the duties of which are different in character from those of his former office, a Commissioned Medical Officer or a Medical Officer in charge of a Civil Station should be required to report whether any bodily defect, if one exists, will materially interfere with the discharge of the duties of the new office by the officer in question.

3. In the Madras Presidency, the duty of the medical examination of candidates for employment in the public service is performed by all Commissioned Medical Officers as follows (*vide* Notification in the *Fort St. George Gazette* of the 23rd June 1874, page 970):—

At the Presidency.

Superintendent, Lying-in Hospital.
Superintendent, Eye Infirmary.
Surgeon, General Hospital.
Fort Surgeon.
District Surgeons.
Regimental Medical Officers.

At Up-country Stations.

Garrison Surgeons.
Assistant Garrison Surgeons.
Regimental Medical Officers.
Civil Surgeons.

4. The following officers are eligible to grant Certificates of Vaccination in addition to, and in the absence of, the Commissioned Medical Officers enumerated above:—

Native or Assistant Surgeons.
Apothecaries and Assistant Apothecaries.
Passed Hospital Apprentices.

Hospital Assistants.
Deputy Superintendents of Vaccination.

5. If the Medical Subordinates receive no pay from Government either wholly or in part, they will be entitled to a fee of one rupee for each Certificate of Vaccination, whether it be granted on the requisition of the Head of a Department or not.

6. In order to prevent fraud, descriptive rolls should invariably be sent with letters to Medical Officers to examine candidates for employment in the public service; similarly rolls should also be sent in the case of men in the public service pronounced by their superiors to be unfit for further service.

P. W. D Form
No. M 191

Health Certificate.

E/
P.W. 871/88

No. P/3

Suptg Engr's office 1st Circle
Camp Botinghi 20th Janry/88

From

The Superintending Engineer
First Circle

To

The Chief Engineer
Public Works Department
Madras.

Enclo
No. 4190
19-11-87
certificate

Sir,

With reference to your endorsement No. 4190 dated 19th November/87 herewith returned I have the honor to enclose Copy of Certificate of disqualification of P. Veerasalingum given in February 1887 by the Acting Civil Surgeon Chicacole.

I have the honor to be
Sir
Your most obedt. Servt
C. Stewart
Suptg Engineer
First Circle

P.W.C. No. 871

From
The Superintending Engineer
First Circle

To
The Chief Engineer
P. W. Department
Madras

Dated 20th } Janury /88
Despd 21st }

R 30.1.88

No. P/3

E 14

No. 1795 W d/5.7.87
" 2279 W d/24.8.87
" 2546 W d/24.9.87

P. Veerasalingam
Disqualification Certificate of
Forwards —

PUBLIC WORKS DEPARTMENT.

READ the following :—

Letter from S. E. I Circle No. P/3 d/ Jan: 20th 1888.

FOR ORDERS.

whether the petitioner may be sent for re-examination as to his fitness for Government service.

2. The appointment which he held has doubtless been filled up by this time, and should he be pronounced medically fit, no guarantee of employment can be held out to him.—

31/1/88

As the man has been declared to be medically unfit for Govt service as a Store keeper, it would under ordinary circumstances be useless to send him for re-examination. But the certificate having been given by an asst apothecary, it is possible ~~that~~ it may be modified or over-ruled by some medical officer of higher standing:

31.1.88

this Joll

I think there is a late rule in the Public Deptt that certificates of such officers cannot be taken as conclusive. Say —

The Superintending Engineer will arrange to have the

AW.

R

Petitioner reexamined
by the District Surgeon
but Pet must understand
that even if he sd now be
pronounced fit ^the question of^ his retention
[illegible] must still be left
to the local authorities

PPH
1 Feb

AW 31-1-88
Recd 3.2.88
R 6.2.88

C. No 871.

Note for the Honorable Member

—

§106 speaks of the medical officer in charge of a station & G.O. 7 June 87 narrows this considerably. It applies however only to Hospital Assistants & not to Asst. or full Apothecaries. In this case nothing further can be done to help the Pet as he has been declared unfit by a competent officer

PPH
5 Feb

With reference to the Honorable Member's note on this current number, it will be seen on reference to the Medical certificate that the Assistant Apothecary who granted it was acting Civil Surgeon at the time. Section 106 (2) of the Civil Pension Code provides for the form of certificate in question being granted by officers holding such appointments, and there is nothing in the recent orders of the Public Department Nos. 773 dated 7th June 1887 and 1044 dated 26th July 1887 requiring revision of such certificate by higher authority.

Instructions are requested

requested whether, in these circumstances, the petitioner is to be allowed re-examination.

3.2.88

3/2/88

No. 442 w a/ 7th February /88

Memo. orders

The petitioner having been declared unfit for employment by a competent medical officer, the Government are not prepared to order that he be sent for re-examination

6.2.88

6/2/88

To The Petr.

Copy to S.E. I C.

Despd. 8-2-88

No. 4036.

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepák, 20th December 1887.

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

To
THE Chief Engineer
P.W. Department.

SIR,

Enclosures.

With reference to G. O. No. 2361 W dated 2d September 1887, I have the honor to forward an Estimate of Rs 123 with Specification for the repairs required to the Delhi Darwaza at Arcot.

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

H. M. Vibart Colol. R.E.
Superintending Engineer
5th Circle

CURRENT NO. 5361 Public

E. 1

P. W. C No ~~10553~~ 1054/88

From

THE SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
P. W. Deptt.

No: 4871 C d/ 30th Decr 1887.

Forwarded to the Public Dept, with reference to the G.O. quoted –

Capt R.E.
Under Secy to Govt P.W.D.

Dated 20th } December 1887.
Recd. 22 }

21 DEC 87

ENCLOSURES. 1

No. 4036.

Delhi Durwaza.

Forwards an Estimate of Rs. 123 for repairs required to – at Arcot.

Endorsed

21/11/87 Ue 1553 Pub.

D/ 18 January /88

Referred to the Director General archaeological Survey for consideration with reference to his letter No. 429 of 14th July 1887

By order.

W. S. Wedges

Asst. Secy to Govt.

CURRENT NO. 488.

No 111 of 1888

Muttra 26 Jan.'88

I approve of the proposals of this estimate, and request Govert. to sanction it for execution within the present financial year

J. Burgess LLD
D.G. Archaeol. Survey

Public

CURRENT NO. 5361

1887.

Public Works Department.

No. 4871C

Dated 30th Dec/87.
Despatched
Received

Encls: 1.

CHIEF SECRETARY
31 DEC 87
GOVERNMENT OF MADRAS

SUBJECT.

Forwarding an estimate for repairs required to the Delhi Durvaza at Arcot

V/31 Jan