P. W. CURRENT No. 6524

Argent.

Ans; 26.8.95

No. 2137 dated 27th August 1895

B

Communicated to the Supdg Engineer V Circle who will arrange for the required office accommodation being provided at Saidapet.

Copies 22/8/95

S. E. D Circle 22/8/95

S.P.W Superintg E. S. R. 26/8/95

O/319 R

13TH OCTOBER 1893, No. 2601 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 6th October 1893, No. 1281 C.

In forwarding, for your information, copy of circular No. 14 of 1893 from the Accountant-General, Public Works Department, together with its enclosure, containing a memorandum of rulings on claims for exchange compensation allowance, I would request that the orders may be communicated to the department generally for guidance.

ENCLOSURES.

Circular from R. G. MACDONALD, Esq., Accountant-General, Public Works Department (Establishment), to the Examiner of Public Works Accounts, Madras and Coorg, &c., dated Simla, 27th September 1893, No. 14.

[*Orders and opinions passed on questions regarding the exchange compensation allowance.*]

I have the honour to forward, for your information and guidance, the accompanying memorandum containing authoritative orders and opinions passed up to date on questions connected with claims to the exchange compensation allowance sanctioned in Government of India, Finance Department, Resolution No. 3624 A., dated 18th August 1893, so far as they relate to officers and subordinates in the Public Works Department.

Memorandum of rulings on claims for exchange compensation allowance.

All officers to whom the rules in chapter XIII of the Civil Service Regulations apply may be assumed, without further proof, to be entitled to the allowance. In cases of doubtful domicile, the orders of the Local Government should be taken.

2. Persons born and educated in India who entered Government service without having been out of the country should, *primâ facie*, be considered as domiciled in India. Before passing exchange compensation allowance to any such officer the sanction of the Local Government should be required.

3. Exchange compensation allowance is not admissible to temporary men without the orders of the Government of India, nor to engineers sent to England for practical training under the provisions of Public Works Department Code, volume I, chapter IV, paragraph 110, nor to engineers appointed from Indian colleges since 1884, as they appear to be statutory natives.

4. Both permanent pensionable and non-pensionable officers and subordinates, including traffic candidates, are eligible for the allowance.

5. The allowance is drawn with pay and on the same bill on which pay is drawn, being shown by a separate entry as follows:—

"*Add* for exchange compensation allowance at per cent."

It should be charged to the same head as pay, but in all entries in accounts it should be shown separately from pay.

6. The allowance is calculated on the whole gross salary of the month before deduction of income-tax and fund deductions, &c. For the purpose of calculation, the amount of salary should be taken to the nearest rupee, fractions of a rupee under eight annas being discarded. The allowance is chargeable with income-tax; but for purposes of exemption on one-sixth of salary under Civil Account Code, articles 33 and 34, it may be treated as part of gross salary.

2333 W—13-7-93-

7. Military officers and subordinates are entitled to the allowance; but all military pay converted from sterling into rupees at the annual rate of exchange should be excluded from salary on which the allowance is calculated. In the case of officers not drawing consolidated pay it should be calculated on both military and departmental pay. It may be granted on ration money.

8. Exchange compensation is admissible on privilege leave allowances, even though the leave is spent out of India; but pending further orders it should not be passed on furlough allowances paid in India.

9. In the case of officers who have made family remittances through the Government account since the 1st April 1893, adjustments should be made as follows.—

(i) Bills for arrears of exchange compensation allowances should be submitted for the full amount due under the orders since 1st April.

(ii) From the bill of each officer who has since 1st April 1893 made any family remittance through the Government account at the special rate of 1*s.* $4\frac{3}{4}d.$, a deduction should be made, which is to be determined as follows:—

(*a*) For the first quarter, 1st April to 30th June 1893, the deduction in the case of each officer should be the difference between the amount of his actual remittances through the Government account converted at 1*s.* $4\frac{3}{4}d.$, and the amount of those remittances converted at 1*s.* $2\frac{1}{3}d.$, which is the average rate fixed for that quarter;

(*b*) For the period from 1st July 1893 to 18th August 1893, the deduction should be the difference between the amount of actual remittances converted at 1*s.* $4\frac{3}{4}d.$, and the amount of those remittances converted at 1*s.* $3\frac{5}{8}d.$, which is the average rate fixed for that period;

(*c*) From the 19th August 1893, the privilege of making remittances through the Government account ceases except when this is inconsistent with the terms of any contract of service.

Any case in which the contract of service of any officer may entitle him to retain the privilege of making remittances through the Government account should be reported to the Accountant-General, Public Works Department.

10. With reference to Public Works Department Code, volume I, chapter III, paragraph 126, the exchange compensation allowance proposed to be passed for the first time to an officer in the Superior Accounts Branch should be reported to the Accountant-General, Public Works Department. Thereafter, any change in the rate of the allowance need not be reported.

11. Furlough allowances drawn in England since 1st April 1883 at 1*s.* $4\frac{3}{4}d.$ should be re-adjusted, the difference between that rate and 1*s.* 6*d.* being paid in India at the official rate of exchange fixed for 1893–94, viz., 1*s.* $2\frac{3}{4}d.$

ORDER—dated 13th October 1893, No. 2601 W., Public Works.

Communicated to officers of the Public Works Department.

(True Extract.)

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.,
General, Buildings and Roads Branch.

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.
„ the Examiner, Railway Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated October, 13*th*.

Recd. *Encl.*

G.O., 13th Oct. 1893, No. 2601 W.

OCTOBER.

Exchange Compensation Allowance

Circular from the Accountant-General, Public Works Department, containing a memorandum of rulings on claims for —, communicated to officers of the department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

From the Officiating Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 11th October 1893, No. 2631 G.

(Procedure to be adopted antecedent to an officer drawing exchange compensation allowance.]

With reference to rule 3 of the rules referred to in Government of India Finance and Commerce Department Resolution No. 3624 A., dated 18th August last, sanctioning the grant of exchange compensation allowance, I am directed to inform you that it may be assumed, as a rule, that all Civil and Military officers of the Public Works Department subject to the rules in Chapter XIII of the Civil Service Regulations, as well as all Military officers and subordinates subject to Military rules, are entitled to that allowance, without requiring proof that they are not domiciled in India. If, however, by reason of personal knowledge or otherwise, the head of the office or the Audit officer has reason to believe that any officer of the above classes is domiciled in India, and, therefore, not entitled to the allowance, he should institute enquiries and, if necessary, refer the case to the Local Government concerned for orders.

2. In the case of all officers who are not subject to the rules in Chapter XIII of the Civil Service Regulations, a certificate should be obtained by the Audit officer from them, to the effect that they are not domiciled in India, on the first occasion on which the allowance is applied for. It has been decided that that certificate should be given as follows:—

For officers of the Buildings and Roads and Irrigation Branches.	By a Superintending Engineer, or Superintendent of Works, countersigned by the Secretary to the Local Government in the Public Works Department.
For officers of an open line of railway ...	By the Head of their Department, countersigned by the Manager of the Railway concerned.
For officers of Railways under Survey and Construction.	By an Engineer-in-Chief, countersigned by the Director-General of Railways, or Secretary to the Local Government concerned.
For officers of the Consulting Engineer's Department.	By the Consulting Engineer, countersigned by the Secretary, Public Works Department.
For officers of the Accounts Branch	By an Examiner, countersigned by the Accountant-General, Public Works Department.
For officers of Secretariats of the Government of India and Local Governments.	By the Secretary in the Public Works Department.
For officers of the Telegraph Department ...	By the Superintendent, countersigned by the Director-General of Telegraphs.

3. All cases of doubt should be referred to the Local Government concerned, but where the Accountant-General, Public Works Department, Director-General of Railways, Director-General of Telegraphs, or Government of India in the Public

GENERAL.
ESTABLISHMENT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated October, 13th.

Recd. *Encl.*

G.O., 13th Oct. 1893, No. 2601 W.

OCTOBER.

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PUBLIC WORKS DEPARTMENT.

General.
Establishment.

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2. In the case of all officers who are not subject to the rules in Chapter XIII of the Civil Service Regulations, a certificate should be obtained by the Audit officer from them, to the effect that they are not domiciled in India, on the first occasion on which the allowance is applied for. It has been decided that that certificate should be given as follows:—

For officers of the Buildings and Roads and Irrigation Branches.	By a Superintending Engineer, or Superintendent of Works, countersigned by the Secretary to the Local Government in the Public Works Department.
For officers of an open line of railway ...	By the Head of their Department, countersigned by the Manager of the Railway concerned.
For officers of Railways under Survey and Construction.	By an Engineer-in-Chief, countersigned by the Director-General of Railways, or Secretary to the Local Government concerned.
For officers of the Consulting Engineer's Department.	By the Consulting Engineer, countersigned by the Secretary, Public Works Department.
For officers of the Accounts Branch	By an Examiner, countersigned by the Accountant-General, Public Works Department.
For officers of Secretariats of the Government of India and Local Governments.	By the Secretary in the Public Works Department.
For officers of the Telegraph Department ...	By the Superintendent, countersigned by the Director-General of Telegraphs.

3. All cases of doubt should be referred to the Local Government concerned, but where the Accountant-General, Public Works Department, Director-General of Railways, Director-General of Telegraphs, or Government of India in the Public

Works Department would, under ordinary circumstances, be a Local Government, the Government of India in the Finance and Commerce Department will be the authority for deciding definitely whether an officer is, or is not, entitled to the allowance in question.

ORDER—dated 2nd November 1893, No. 2787 W., Public Works.

Communicated to officers of the Public Works Department with reference to G.O., No. 2353 W., dated 13th September 1893.

(True Extract.)

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

To the Chief Engineer for Irrigation.
" the Consulting Engineer for Railways.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.
" the Examiner, Railway Accounts.
" the Financial Department.

Exd. S. J. Pereris.
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GENERAL.
ESTABLISHMENT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated November, 2nd.

Recd. *Encl.*

G.O., 2nd Nov. 1893, No. 2787 W.

NOVEMBER.

Exchange Compensation Allowance

Letter from the Government of India laying down the procedure to be adopted antecedent to an officer drawing —, communicated to officers of the department.

14TH JUNE 1894, No. 1483 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

Addenda to Accountant-General's, Public Works Department, Circular No. 18, dated 22nd December 1893.

[*Revised memorandum of rulings on claims for exchange compensation allowance.*]

Paragraph 9.—*In line* 3 *after the word* allowances *add*—Even if payable at the rates admissible for privilege leave.

Paragraph 10.—*Add*—It is not treated as "salary" for the purposes of calculating the amounts recoverable under Civil Service Regulations, article 1115, as table money from officers provided with passages at Government expense.

Alter the number of present paragraph 11 *to paragraph* 14 *and insert the following as new paragraphs* :—

Paragraph 11.—Exchange compensation is not admissible on the allowance granted to a Superintendent of Works under Public Works Department Code, volume I, chapter III, paragraph 25, as it is a local allowance.

Paragraph 12.—The meaning of rule 9 of the rules regulating the grant of exchange compensation allowance (Appendix B-B, Civil Account Code, volume I) is that the rate fixed for a quarter is applicable to all salary *falling due* during that quarter irrespective of whether the payment of such salary is actually made in that quarter or in any succeeding quarter.

Paragraph 13.—The following are some of the rulings on cases decided by the Government of India :—

(*a*) An officer born in England is not entitled to the allowance if he came to India at an early age and was educated in India and took service without leaving the country.

(*b*) The fact that an officer's family resides in England and that his children are educated there gives him no claim to the allowance if he is not otherwise entitled.

SIMLA,
28th May 1894.

(Signed) R. G. MACDONALD,
Accountant-General, P.W.D.

Endorsement by the Examiner of Public Works Accounts, dated 6th June 1894.

Forwarded to the Chief Engineer, Public Works Department, for information.

GENERAL.
ESTABLISHMENT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated November, 2nd.

Read. *Encl.*

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SIMLA,
28th May 1894.

(Signed) R. G. MACDONALD,
Accountant-General, P.W.D.

Endorsement by the Examiner of Public Works Accounts, dated 6th June 1894.

Forwarded to the Chief Engineer, Public Works Department, for information.

Order—dated 14th June 1894, No. 1483 W., Public Works.

Communicated to officers of the Public Works Department with reference to G.O, No. 135 W., dated 17th January 1894, and in continuation of G.O., No. 1326 W., dated 28th May 1894.

(True Extract.)

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

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.
„ the Examiner, Railway Accounts.

Exd. C. A. Munisawmy.
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GENERAL.
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Govt. of {1894} Madras.

PUBLIC WORKS.

Dated June, 14th.

Recd. *Encl.*

G.O., 14th June 1894, No. 1483 W.

JUNE.

Exchange Compensation Allowance

Revised memorandum of rulings on claims for — from the Accountant-General, Public Works Department, communicated to officers of the Public Works Department.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated January, 17th.

Recd. *Encl.*

G.O., 17th Jan. 1894, No. 135 W.

JANUARY.

Exchange Compensation Allowance

Circular from the Accountant-General, Public Works Department, issuing a revised memorandum containing the most recent rulings and authoritative opinions on claims for —, communicated to officers of the department.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated June, 14*th*.

Recd. *Encl.*

G.O., 14th June 1894, No. 1483 W.

JUNE.

Exchange Compensation Allowance

Revised memorandum of rulings on claims for — from the Accountant-General, Public Works Department, communicated to officers of the Public Works Department.

17TH JANUARY 1894, No. 135 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

Circular from R. G. MACDONALD, Esq., Accountant-General, Public Works Department (Establishment), to the Examiner of Public Works Accounts, Madras and Coorg, dated Calcutta, 22nd December 1893, No. 18.

[*Orders and opinions passed on questions regarding the exchange compensation allowance.*]

With reference to this office circular No. 14, dated 27th September 1893, I have the honour to forward, for your information and guidance, a revised memorandum containing the most recent rulings and authoritative opinions on claims for exchange compensation allowance.

2. This supersedes the memorandum attached to my circular quoted above.

ENCLOSURE.

REVISED memorandum of rulings on claims for exchange compensation allowance.

It may be assumed, as a rule, that all Civil and Military officers of the Public Works Department subject to the rules in chapter XIII of the Civil Service Regulations, as well as all Military officers and subordinates subject to military rules, are entitled to the allowance, without requiring proof that they are not domiciled in India. If, however, by reason of personal knowledge or otherwise the head of the office or the audit officer has reason to believe that any officer of the above classes is domiciled in India and therefore not entitled to the allowance, he should institute inquiries and, if necessary, refer the case to the Local Government concerned for orders.

NOTE.—For the purposes of exchange compensation allowance, the heads of departments mentioned in article 40 (*b*) and (*c*) of the Civil Service Regulations have not the powers of a Local Government.

2. In the case of all officers who are not subject to the rules in chapter XIII of the Civil Service Regulations, a certificate should be obtained by the audit officer from them to the effect that they are not domiciled in India on the first occasion on which the allowance is applied for. The procedure to be followed in such cases is prescribed in Public Works Department letter No. 2631 G., dated 11th October 1893, and Accountant-General's Public Works Department, Circular No. XXI of 1893.

3. Persons born and educated in India who entered Government service without having been out of the country should *primâ facie* be considered as domiciled in India. Before passing exchange compensation allowance to any such officer, the sanction of the Government of India should be required.

4. Exchange compensation allowance is not admissible to temporary men without the orders of the Government of India nor to engineers sent to England for practical training under the provisions of the Public Works Department Code, volume I, chapter IV, paragraph 110, nor to engineers appointed from Indian colleges since 1884 as they are statutory natives.

NOTE.—Exchange compensation allowance is inadmissible, without the special sanction of the Government of India, to an officer who obtained an appointment on the condition that he was a "statutory native of India."

5. Both permanent pensionable and non-pensionable officers and subordinates, including traffic candidates, are eligible for the allowance. Special, not temporary, engineers not domiciled in India employed on railways are entitled to the allowance on the same condition as other permanent servants of Government, as they are on the permanent non-pensionable scale of establishment.

6. The allowance is drawn with pay and on the same bill on which pay is drawn being shown by a separate entry as follows:—

"*Add* for exchange compensation allowance at per cent."

It should be charged to the same head as pay, but in all entries in accounts it should be shown separately from pay.

7. The allowance is calculated on the gross salary of the month before deduction of income tax and fund deductions, &c. For the purpose of calculation, the amount of salary should be taken to the nearest rupee, fractions of a rupee under eight annas being discarded. The allowance is chargeable with income-tax; but for purposes of exemption on one-sixth of salary under Civil Account Code, articles 33 and 34, it may be treated as part of gross salary.

8. In the case of Military officers and subordinates who do not draw consolidated pay, the allowance should be calculated on both departmental and military pay. Military subordinates whose salaries are paid partly in rupees and partly in sterling converted into rupees at the official rate of exchange are not, however, entitled to the allowance on any portion of their salary.

9. Exchange compensation is admissible on privilege leave allowances. It is not admissible on subsidiary leave allowances nor on allowances payable during any other kind of leave.

10. Exchange compensation allowance is not to be taken into account in calculating furlough and pension allowances, nor does it form part of *salary* for the purpose of calculating house-rent under Public Works Department Code, volume I, chapter XI, paragraph 28, rule ii, or for subscriptions to the Civil Engineers' Provident Fund and State Railway Provident Institutions.

11. In the case of officers who have made family remittances through the Government account since the 1st April 1893, adjustments should be made as follows:—

(i) Bills for arrears of exchange compensation allowances should be submitted for the full amount due under the orders since 1st April.

(ii) From the bill of each officer who has, since 1st April 1893, made any family remittance through the Government account at the special rate of 1*s.* $4\frac{3}{4}$*d.*, a deduction should be made, which is to be determined as follows:—

(*a*) For the 1st quarter, 1st April to 30th June 1893, the deduction in the case of each officer should be the difference between the amount of his actual remittances through the Government account converted at 1*s.* $4\frac{3}{4}$*d.* and the amount of those remittances converted at 1*s.* $2\frac{1}{8}$*d.*, which is the average rate fixed for that quarter;

(*b*) For the period from 1st July 1893 to 18th August 1893, the deduction should be the difference between the amount of actual remittances converted at 1*s.* $4\frac{3}{4}$*d.* and the amount of those remittances converted at 1*s.* $3\frac{3}{8}$*d.*, which is the average rate fixed for that period;

(*c*) From the 19th August 1893, the privilege of making remittances through the Government account ceases, except when this is inconsistent with the terms of any contract of service.

Any case in which the contract of service of any officer may entitle him to retain the privilege of making remittances through the Government account should be reported to the Accountant-General, Public Works Department.

Forwarded to the Chief Engineer, Public Works Department, for information.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

9th January 1894.

ORDER—dated 17th January 1894, No. 135 W., Public Works.

Communicated to officers of the Public Works Department in continuation of G.O., No. 3208 W., dated 11th December 1893.

(True Extract.)

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

To the Chief Engineer for Irrigation.
" the Consulting Engineer for Railways.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.
" the Examiner, Railway Accounts.

Exd. C. A. Munisawmy.

Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated January, 17th.

Recd. *Encl.*

G.O., 17th Jan. 1894, No. 135 W.

JANUARY.

Exchange Compensation Allowance

Circular from the Accountant-General, Public Works Department, issuing a revised memorandum containing the most recent rulings and authoritative opinions on claims for —, communicated to officers of the department.

To

HIS EXCELLENCY,

Beilby Lawley, Baron Wenlock, G.C.I.E.,

GOVERNOR-IN-COUNCIL,

FORT ST. GEORGE,

MADRAS.

The Humble Memorial of Isaac Sherlock Sherlock-Hubbard, Examiner, Public Works Accounts, Madras and Coorg,

Humbly Showeth

That in a memorial, dated 17th February 1893, to the address of the Secretary of State for India, your memorialist represented that he,

"attracted by the prospects held out to him, gave up commercial employment at a sacrifice of Rs. 150 a month in salary, and entered the service in the year 1872-73 when the sterling equivalent of the rupee was 1*s.* 11¾*d.* That value has been steadily decreasing and is now only 1*s.* 2½*d.* with a prospect of a further fall to an indefinite extent. This serious depreciation of the currency in which your memorialist's salary has been paid has imposed crushing hardships upon him."

2. He further gave prominence to the fact

"that for seven years immediately preceding your memorialist's admission to Government service he was employed in a large Banking house in Calcutta, and having known the value of the rupee to be above 2*s.*, he looked upon the decline in that value to 1*s.* 11¾*d.* in 1872-73, as purely abnormal and temporary; and that if he had believed that his leave allowances and pension would not be paid to him at 2*s.*, he would not have accepted Government service, especially as he was sacrificing Rs. 150 a month, as stated in para 1, in accepting it."

And in consideration of the overwhelming loss that he had endured, consequent on the depreciation of the rupee, he prayed to be allowed:—

i. to draw half his salary, from time to time, at a minimum rate of 1*s.* 9*d.*;

ii. to draw his furlough allowances in England at the same rate.

3. Your memorialist's prospects in the then old-established and prosperous house in which he was employed from 1st November 1864 to 28th February 1872 were excellent; and he refused an offer to continue in it on an increased salary, as his sole object in entering Government service was to accelerate the fulfilment of his intention of resuming his domicile in England (see also paras. 11 A, 11 B, 13, and 14 to 19).

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated January, 17th.

Recd. *Encl.*

G.O., 17th Jan. 1894, No. 135 W.

JANUARY.

Exchange Compensation Allowance

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GOVERNOR-IN-COUNCIL,

FORT ST. GEORGE,

MADRAS.

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2. He further gave prominence to the fact

"that for seven years immediately preceding your memorialist's admission to Government service he was employed in a large Banking house in Calcutta, and having known the value of the rupee to be above 2*s.*, he looked upon the decline in that value to 1*s.* 11¾*d.* in 1872-73, as purely abnormal and temporary; and that if he had believed that his leave allowances and pension would not be paid to him at 2*s.*, he would not have accepted Government service, especially as he was sacrificing Rs. 150 a month, as stated in para 1, in accepting it."

And in consideration of the overwhelming loss that he had endured, consequent on the depreciation of the rupee, he prayed to be allowed :—

i. to draw half his salary, from time to time, at a minimum rate of 1*s.* 9*d.*;

ii. to draw his furlough allowances in England at the same rate.

3. Your memorialist's prospects in the then old-established and prosperous house in which he was employed from 1st November 1864 to 28th February 1872 were excellent; and he refused an offer to continue in it on an increased salary, as his sole object in entering Government service was to accelerate the fulfilment of his intention of resuming his domicile in England (see also paras. 11 A, 11 B, 13, and 14 to 19).

4. In the Resolution of the Government of India, in the Finance and Commerce Department, No. 3624 A., dated 18th August, 1893, it was stated—

"that the facts that had been brought to the notice of His Excellency the Governor-General-in-Council, as to the hardship which European Officers had undergone in consequence of the fall in the rate of exchange, left no doubt that the distress from which their servants were suffering were widespread and severe;"

and it was announced that, with the sanction of the Secretary of State for India,

"to every European and Eurasian Officer not domiciled in India * * * will be granted an allowance to be designated Exchange Compensation Allowance, sufficient to enable each officer to remit to Europe one-half his salary, subject to a maximum limit of £1,000 a year, at a privileged rate," which until further orders was fixed at 1*s.* 6*d.* the rupee.

Moreover, the allowance is "admissible whether any remittance is actually made to Europe or not."

5. Your memorialist is a member of the Superior Accounts Establishment of the Public Works Department, and he is not domiciled in India. He therefore submits that he is elegible to the allowance.

6. With the principal facts of his case before them, His Excellency the Governor-in-Council, Madras, (in G. O. No. 1079, Financial Department, dated 2nd November, 1893) unhesitatingly admitted his title to the allowance; but under subsequent orders your memorialist's claim had to be submitted to the Government of India by whom it was rejected, as "in the circumstances stated he was not entitled to the Exchange Compensation Allowance" (letter from the Accountant-General, Public Works Department, No. 382, E, dated 15th February, 1894).

7. The refusal of the Government of India to admit his title to Exchange Compensation Allowance has inflicted very severe hardship and loss upon him; and he therefore prays for a reconsideration of the orders already passed, on the grounds set forth in this memorial.

8. Your memorialist would first invite attention to the fact that the Exchange Compensation Allowance has been granted by the Secretary of State to *every* European and Eurasian Officer of Government not domiciled in India. The concession has not been confined to any class; it has not been confined to men born or educated in England; the terms of the concession do not exclude Europeans educated in India, *nor even Eurasians;* the only condition is that they should not be domiciled in India. The country of birth or education does not therefore affect the claims of an individual to the allowance, provided he is not domiciled in India; and the accident of birth or education in any country does not, *per se*, affect the question of domicile.

9. The grounds on which your memorialist's claim is based are the following:—

i. His father's domicile of origin was England—(his mother was Irish).

ii. His own domicile of origin was therefore also England.

iii. He has always declared himself a *non*-domiciled European, and (to the best of his recollection) he was *officially* returned as such in 1887.

iv. When your memorialist's eldest son applied for an appointment as an Extra Assistant Commissioner in the Central Provinces early in 1890, he was asked to state his genealogy as the Local Administration had no power to confer such an appointment except on a "Native of India." On studying the genealogy that was submitted (in reply to that request) for the past 3 generations, the Local Administration decided that the applicant was a *non*-domiciled British-born subject; and his appointment had therefore to be made, as it was made, by the Government of India. Your memorialist's son could not be a non-domiciled British-born subject, under Act X of 1865, unless your memorialist was; for his son had *not* acquired a new domicile as required by article 9 of that Act.

10. If this decision is now to be reversed, your memorialist respectfully submits that in determining domicile two essentials are necessary, *viz*;

i. The place where a man's wife and children live and have their permanent residence, and where his establishment is kept up;

ii. His intention to take up a fixed habitation in any country;

and on each of these points he invites consideration of the following facts.

I. The place where your memorialist's wife and children live and have their permanent residence.

11. On this point the following legal decision is forcible:—

It is always material in determining what is a man's domicile, to consider where his wife and children live, and have their permanent place of residence, and where his establishment is kept up (Platt *vs.* Attorney-General of New South Wales, 3 App. Cases, 336);

and the facts cited below prove without shadow of doubt that for the past 24 years your memorialist's wife and children have lived and had their permanent residence *out of India.*

A. One of the stipulations connected with your memorialist's engagement of marriage, in May 1866, was that his children should be brought up and educated in England, and that he himself should settle there at the earliest opportunity.

B. In pursuance of this stipulation his wife (who had been only five years in India) returned to England in July 1871, taking with her their then two children; and his chief aim in changing a commercial career for Government employ was, by the certainty of furlough and pension, to further the object he had in view (see also paras. 3, and 13 to 19).

C. His youngest son was born in England; all his children were brought up and educated in England; and with the exception of short broken periods, aggregating 4 years, his family have been settled either in England or in Canada for the last 24 years.

D. His home for the past 24 years has therefore been established *out of* India, and he has rejoined his family as often as his means and the leave rules have allowed him to do so, *viz.*,

3 times on long furlough, and
4 times on privilege leave.

E. During the past 24 years your memorialist has been steadily making monthly remittances for the maintenance of his family, either in England or in Canada; and his residence in India has virtually been that of an exile.

12. The fact that two of your memorialist's children were sent to England before they were 3 years of age, the fact his youngest child was born in England, the fact that all his children were brought up in England, the fact that his wife resided there almost uninterruptedly for eighteen years, the fact that she has been in Canada for the past six years, would be a material factor at any time in considering where his domicile may be. And he submits that this factor should now carry greater weight than under ordinary circumstances, as it is scarcely reasonable to suppose, considering the falling exchange, that any one would send his children to England in infancy, undergoing the greatest personal sacrifices to maintain them there if he had taken up a fixed habitation in India.

13. Your memorialist has made these sacrifices and endured the severe hardships involved in them, for the last 24 years, *simply because he never had any intention of taking up a fixed habitation in India* (see paras 3, 11 A, 11 B, and 14 to 19).

ii. Your memorialist's intention of taking up a fixed habitation out of India.

14. Each of the facts brought to notice in para 11 points to the conclusion that your memorialist has never had any intention of residing permanently in India, in proof of which he produces the following additional evidence:—

A. His object in entering Government service in March 1872 was to accelerate the fullfilment of his intention of resuming his domicile in England (see paras 3, 11 A, 11 B, 13, and 15 to 19).

B. In September 1873 (*that is only* 18 *months after entering Government service*) he endeavoured to obtain, and was recommended for, an appointment in the London Audit Office, Indo-European Telegraph Department.

C. In 1882 he secured the provisional promise of an appointment in London in the event of the Rangoon and Irrawady Valley State Railway being sold to a private Company.

D. In 1888 he endeavoured, through Sir Charles Bernard, K. C. S. I., to obtain a suitable appointment in the India Office.

E. During his last furlough in 1890-91 he renewed that attempt; and further visited Boston, New York, Chicago, Toronto, Ottawa, and Montreal, with letters of introduction to men of influence (Sir John Macdonald, K. C. S. I., then Prime Minister of Canada, amongst the number) in the endeavour to obtain sufficiently remunerative employment that would enable him to settle there at once, *even at the sacrifice of the pension he had earned under her Majesty's Indian Government.*

It stands to reason that no one who had adopted an Indian domicile would have done any of these things; and the fact that your memorialist *did* take these repeated steps—the first, 22 years ago—to secure employment out of India, points to the inevitable conclusion that he had *not* taken up a "fixed habitation" in India.

15. Your memorialist's intention was never to bring his children out to India again; and with this end in view he endeavoured, after his eldest son had matriculated at the University of London (which he did at the age of 16), to get him into the Superior grades of the Home Civil Service. His youngest son has settled in Canada; his daughter who is now on a visit to India returns shortly to make her home permanantly in England; and there is not the smallest probability of his wife's ever being able to return to India, in consequence of shattered health. Your memorialist's unchanged intention and determination have been and still are to spend all further furlough to which he may be entitled with his family in Europe or Canada; and either to resume his domicile in Europe, or to settle permanently in America or Canada at the earliest possible opportunity.

16. Your memorialist submits that, taking Act X of 1865 as a guide, the fact that he was born in India, the fact that he was educated in India, and the fact that he has taken employment under Government, cannot individually or collectively constitute domicile; and consequently do not bar his claim to the allowance. There must be something more than these accidents: there must be the adoption of a "fixed habitation" in India, and it has not been stated that the Government of India have any reasons for assuming that your memorialist has taken up a "fixed habitation" in India. Under the law of British India, under Act X of 1865, which has been officially declared the guide in determining these question, and under the ordinary and legal interpretation of the expression, the constitution of domicile involves the *intention* of permanent residence in a country; and in order to acquire a new domicile one must not only take up residence in a new country, *but must intend to settle permanently in that country.*

17. On this subject your memorialist gives prominence to the following legal decisions:—

"In order to acquire a new domicile * * * a man must intend "*quatenus in illo exuere patriam.*" (Lord Cranworth.)

"These two cases are sufficient for the purpose of my argument to show the present "notion as to what constitutes change of domicile: that there must be an absence of intention "to return, that there must be an intention of settling out of the country." (Advocate-General Bengal.)

18 Your memorialist maintains that he has *not* adopted a "fixed habitation" in India—that he has not any intention, nor has he ever had any intention, as abundantly shown in this memorial, of settling permanently in India; and he submits that there is nothing, there is not one single circumstance in his case, which would justify an inference that he has taken up a fixed habitation in India. On the contrary, all the circumstances point the other way.

19. As a matter of fact, the principal inducement to your memorialist in entering Government service—which he did at a sacrifice of Rs. 150 a month in salary—was that he was distinctly informed by the Director-General of Telegraphs, to whom your memorialist had explained his object in entering Government service and with whom the nomination for the appointment rested, that furlough allowances and pension would be payable at 2 shillings to the rupee. This fact clearly points to the conclusion that no permanent dimunition in the value of the rupee was then anticipated, *and incontrovertibly proves that over 23 years ago your memorialist's*

intention was to resume his English domicile (see also paras 3, 11 A, 11 B, and 13). That intention has been unchanged since May 1866, when it originated 29 years ago (see para 11 A).

20. It will thus be seen that, judged both by the place where his wife and children have lived and had their permanent residence during the past 24 years, and by the fact that for the past 29 years—his residence in India during his minority is of no count under Act X of 1865—his fixed intention and purpose have been *not* to take up a "fixed habitation" in India, your memorialist's claim is incontestable; and he respectfully draws attention to the fact that the object of the Exchange Compensation Allowance was *to alleviate the widespread and severe suffering which had been inflicted on officers of her Majesty's Government in consequence of the fall in the rate of exchange*, and it was sanctioned by the Secretary of State to *every* European and Eurasian Officer "not domiciled in India." He therefore confidently submits that *his is precisely one of the cases of hardship and distress which the orders of the Right Honourable the Secretary of State for India were intended to alleviate.*

21. Your memorialist has since February 1894, when his claim was rejected by the Government of India, patiently waited in the hope that the hardship that had been measured out to him would be removed without appeal; but in this he has been grievously disappointed. He has however reason to believe that the rules in connection with the Exchange Compensation Allowance are now being reconsidered; and he therefore prays that His Excellency the Viceroy and Governor-General-in-Council may be moved to review his case and to admit him to the allowance from the date on which it was introduced, *viz.*, 1st April 1893.

And your memorialist, as in duty bound, will ever pray.

MADRAS,
15*th August* 1895.

I. S. Sherlock-Hubbard.

[E. No.93.]
1,000—18-6-95.

N.B.—In any future communication on this subject, the number and date of this letter should be quoted; and the communication should be addressed to the Examiner, Public Works Accounts, Madras, and not to any officer by name.

FROM I. S. SHERLOCK-HUBBARD, ESQ.,
EXAMINER OF P. W. ACCOUNTS, MADRAS,

To

The Secretary to Government,
Public Works Department.

No. 2842 A. *Madras,* 15th.August 1895.

SIR,

With reference to G.O.No. 1079, Financial Department, dated 2nd.November 1893 (copy enclosed), in which my title to Exchange Compensation Allowance was admitted by Government, I have the honour to request that His Excellency the Governor in Council may be moved to forward to His Excellency the Viceroy and Governor General of India, with such recommendation as it may be considered my case deserves, the enclosed memorial praying for a reconsideration of the orders of the Government of India under which the allowance was refused to me.

I have the honour to be,
Sir,
Your Most Obedient Servant.

I. S. Sherlock-Hubbard
Examiner, P.W. Accounts, Madras.

with one spare copy.

Ex. 3.

P. W. CURRENT No. 6279

No. 501 W dy/27-2-93
1037 D dy/13-10-93
1483 W dy/14-6-94
135 W dy/17 to 21-1-94
2601 W dy/13-10-93
2353 W dy/13-9-92 Revs: 16.8.95

From

The Examiner, P.W. Accounts,

Madras.

To

The Secretary to Government,

P.W. Department.

No. 2842 A

Dated 15th. August 1895.

Recd. 16

Exchange Compensation Allowance.
Requesting to forward to H.E. the Viceroy & Governor General memorial from Mr. I.S. Sherlock-Hubbard praying for a reconsideration of the orders of the Government of India under which the-----was refused.

O.L.S. 308 R 26/8

PUBLIC WORKS DEPARTMENT.

20/ No. 2135 W dy 27th August 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Examiner P. W. Accounts, (No. 2842 A dy/15 August '95)

W 21 Aug

Ordered to be forwarded to the Government of India.

The Examiner P. W. Accts.

DISPATCHED 27 AUG. 95

(No. 2136 W dy/27th August 1895)

To The Secretary to the Govt. of India, P. W. D.,

Sir,

I am directed to forward for favorable consideration, a memorial addressed to this Govt. by Mr. I. S. Sherlock-Hubbard, Examiner P. W. Accounts, praying for a reconsideration of the orders under which the Government of India refused to admit his claim to the Exchange Compensation allowance.

2. The

(60—4,000—14-3-95.)

2. The validity of Mr. Sherlock-Hubbard's claim to the allowance has already been recognised by this Govt; and I am only to add that the facts set forth by that officer in his present petition appear to show strongly that his case is one in which the concession may equitably be granted.

I have &c

W

19.8

No. 2135-6 Wdy 27th August 1895

Mr Sherlock Hubbard appeal on a subject of pensionary allowance

Adjourned to await reply from India

DP 8-9-95

27 AUG. 95

Ch

2 29/8

C. No. 954 and 990.

PENSION DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following papers :—

From the Superintending Engineer, 5th Circle, dated 15th Dec. 1894, No. 366 c.

Certificate and Report from the Examiner of Public Works Accounts, dated 5th July 1895, No. 138.
Endorsement from the P. W. D. of 15th July 1895 No. 2290 c.

ORDER THEREON 16th August 1895, No. 962.

Under Articles 503 and 518 (b) of the Civil Service Regulations (2nd Edition), the Right Honorable the Governor in Council is pleased to grant to Mr. Michael Kitto, late Superintendent, Korayam, Head Conservancy Establishment, Negapatam Division, Public Works Department, a superannuation pension — of Rupees (8/-) eight only per mensem payable at — Negapatam from the 26th November 1894 — in consideration of his qualifying Superior service of 24 years, 1 months, and 17 days.

2. The interruption in the Applicant's service caused by his dismissal in 1878 has been condoned under Article 465(ii) of the Civil Service Regulations with the condition that the full pension to which he is thereby entitled be reduced to Rupees 8/-.

(True Extract.)

W. Bl...
Asst.
Q. ~~Under~~ Secretary to Government.

To the Accountant-General, with Register and L. P. C.
" Examiner of Public Works Accounts.
" Public Works Department.
" Superintending Engineer, 5th Circle.

P. W. CURRENT No. 6325

Govt. of {189 } Madras.

PENSION.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated

Despd.

Recd: 19. 8. 95

No 2133 W/95 26 August 1895

B

Recorded

Recorded

G.O., 16. August 1895 No 962

GRANTING pens: to Mr: M. Kitto late Sup: of Korayaur H: Conservancy Establishment, Negapatam D: P.W.D.

CR 818 23/8/95

No 2290 C/95 15-7-95
2264 C/95 11-7-95
616 C/95 15-2-95
2003 W/86 11-8-86
4038 /96 14-7-96
1200 W/83 21-11-83
4170 C/94 21-12-94

INDEXED

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—again Proceedings of the Board of Revenue (Separate Revenue), dated 16th May 1895, No. 1196, Routine.

ABSTRACT.—Recording, pending the receipt of reports from other districts, report from the Malabar district on public works relating to Customs executed by the Revenue Department during 1894–95.

READ—again Proceedings of the Board of Revenue (Separate Revenue), dated 13th June 1895, No. 1531, Routine.

ABSTRACT.—Recording, pending the receipt of reports from other districts, report on public works relating to Sea Customs executed by the Revenue Department during the official year 1894–95 in the Tinnevelly district.

READ—also the following papers :—

From the Collector of Arcot, South,	dated	21st May 1895,	No.	——	
„ „ of Canara, South,	„	19th April „	„	297-Eng.	
„ „ of Ganjám,	„	2nd May „	„	442-Eng.	
„ „ of Gódávari,	„	20th „	„ Extra „	3-Ver.	
„ „ of Kistna,	„	1st July „	„	2577-Ver.	
„ „ of Madura,	„	11th April „	„	Nos. 390 and 391.	
„ „ of Nellore,	„	19th May „	„	No. 1115-Ver.	
„ „ of Tanjore,	„	17th „ „	„	395-S.R.	
„ „ of Vizagapatam,	„	23rd April „	„	84.	

RESOLUTION—dated 15th July 1895, No. 329.

The letters and statements read above are the reports of Collectors on public works relating to Customs executed by the Revenue Department during 1894–95.

2. The subjoined statement shows the allotments, including transfers, for each district for the year, the expenditure therefrom on new works and repairs, and the percentage of actual expenditure to the allotment :—

Districts	Allotment including transfers.	Expenditure.			Percentage of expenditure to the total allotment.
		New works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	
Ganjám	480	300	158	458	95·40
Vizagapatam	1,200	..	1,100	1,100	91·66
Gódávari	440	..	431	431	97·95
Kistna	77	..	34	34	44·16
Nellore	..	..	..	..	..
South Arcot	755	..	740	740	98·01
Tanjore	691	361	330	691	100
Madura	70	..	54	54	77·14
Tinnevelly	336	..	86	86	25·59
South Canara	300	..	162	162	53·91
Malabar	750	..	752	752	100·27
Total ..	5,099	661	3,847	4,508	88·40