Urgent

Public Works (1898) Department.

RAILWAY BRANCH.

G.O., No. 1226. Ry

DATED 7th Octr 1898.

Included.

G.O. No. 1060 Ry d/ 15-8-98.
3

[Despatch Abstract.]

Establishment for Calicut-Cannanore Extension

Commug. to the Agent, M.S.Ry., letter from the Govt. of India sanctioning the estimate of establishment on salaries above Rs 250 p.m. reqd during 1898-99 for the C.C. Extn of the M.S.Ry.

[P. W. 23.
339—14-3-99]

Indexed.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

RAILWAY.

Government (1898) of Madras.
PUBLIC WORKS.

Recd. } 1898. *Enclosures*
Regd. } *Spare copies*

G.O., No. 1226 Ry., 7th October 1898.

OCTOBER.

Establishment for the Calicut-Cannanore Extension

Communicating to the Agent, Madras Railway, the sanction of the Government of India to the estimate of — on salaries above Rs. 250 per mensem required during 1898-99.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From—The Agent and Manager, Madras Railway.
To—The Consulting Engineer for Railways, Madras.
Dated—7th April 1898, No. 9075/A. 310.

In compliance with the request contained in your letter No. 911, dated 30th March 1898, I have the honour to forward herewith a schedule of the establishment over Rs. 250 per mensem which it is proposed to employ on the Calicut-Cannanore Extension during the year 1898–99.

Enclosure.

Madras Railway.

Calicut-Cannanore Railway.

Schedule showing establishment over Rs. 250 per mensem for the year 1898–99.

Designation.	No.	Salary	Allowances.	Sundries.	Total per month.	Period.	Total for the year.	Remarks.
		Per month.						
		RS.	RS.	RS.	RS.		RS.	
Engineer-in-Chief ..	1	1,200	180	100	1,480	12 months ..	17,760	
Executive Engineer ..	1	800	150	100	1,050	12 do. ..	12,600	
Assistant Engineer ..	1	450	150	..	600	9 do. ..	5,400	Will be transferred on completion of Shoranur-Cochin survey in July.
Do. ..	1	400	150	..	550	11 do. ..	6,050	Appointed by the Board and expected to arrive in India at end of April.
Assistant Auditor ..	1	450	60	..	510	10 do. ..	5,100	
Total ..	..	..	..	..	..	..	46,910	

Order—No. 569 Ry., dated 13th April 1898.

The Government of India will be addressed.

From—The Joint Secretary to the Government of Madras, P.W. Dept., Ry. Branch.
To—The Secretary to the Government of India, Public Works Dept., Simla.
Dated—13th April 1898, No. 570 Ry.

Though it is not yet possible, pending completion of the various improvements of alignment of the Calicut-Cannanore Railway which are still in progress, to submit a revised estimate of its cost, it has become necessary for audit purposes to sanction an establishment schedule. Five items in the schedule submitted by the Madras Railway Company for sanction, being in excess of Rs. 250 per mensem, are beyond the powers of this Government, and I am instructed to forward them with a recommendation that they be sanctioned by the Government of India.

2. I am to explain that the officer designated "Engineer-in-Chief"—an Engineer of the Madras Railway Company's regular staff—will in reality perform executive functions in one of the two divisions into which the line is to be divided.

From—The Secretary to the Government of India, Public Works Department.
To—The Joint Secretary to the Government of Madras, P.W. Dept., Ry. Branch.
Dated—Simla, 31st May 1898, No. 1481 G.

In acknowledging the receipt of your letter No. 570 Ry., dated the 13th April 1898, forwarding for sanction a schedule of establishment on salaries over Rs. 250 per mensem, required for the construction of the Calicut-Cannanore Extension of the Madras Railway during 1898–99, I am directed to state that the Government of India are unable to see the necessity for the post of an Assistant Auditor in connection with this work, which is included in the schedule, and are not prepared to consider the matter unless definite proposals are submitted. I am also to state that the provision for "allowances" and "sundries" requires explanation.

From—The Agent and Manager, Madras Railway Company.
To—The Consulting Engineer for Railways.
Dated—Madras, 30th June 1898, No. 10685/600.

Referring to your memo., No. 63/O. of the 13th instant, I have the honour to inform you that after some correspondence between the Chief Engineer and Chief Auditor regarding the accounts of the Calicut-Cannanore Extension, it was arranged that an Assistant Auditor should take entire charge of the compilation as well as of the audit of the accounts, thereby saving the dual staff that would be necessary if the Engineer-in-Chief had a complete account staff for the compilation of the accounts and the Audit office a separate staff for audit purposes.

As the work at present in hand did not warrant the appointment of an Assistant Auditor, an experienced Audit clerk has been sent to take charge of the accounts, but as soon as work begins in earnest after the monsoon, it will be advisable that an Assistant Auditor should be put in charge and thus prevent excess expenditure being incurred without proper advice being sent to the Chief Engineer.

It will be found that the total proposed expenditure upon the accounts and Audit staff is a very small percentage of the proposed cost of the extension.

It is not possible from the present permanent staff for an Assistant Auditor to be deputed for purposes of the examination of the construction accounts. I request, therefore, that the provision made be retained.

With regard to the provision made under allowances, I beg to inform you that while the Engineer-in-Chief and Executive Engineer draw fixed travelling allowance per mensem (the latter officer having been engaged in India on these terms), the other officers will only draw a fixed daily rate and the provision entered is intended to cover the maximum that may be drawn under this head.

The item sundries may be struck out and the total of the schedule altered from Rs. 46,910 to Rs. 44,510.

ENCLOSURE.

MADRAS RAILWAY.

Calicut-Cannanore Extension.

Estimate of Establishment on Salaries above Rs. 250 per mensem required for 1898-99.

Designation.	No.	Salary.	Allowance.	Total per month.	Period for which required.	Total for the year.
		Per month.				
		RS.	RS.	RS.		RS.
Engineer-in-Chief	1	1,200	* 180	1,380	12 months.	16,560
Executive Engineer	1	800	* 150	950	12 ,,	11,400
Assistant Engineer	1	450	† 150	600	9 ,,	5,400
Do.	1	400	† 150	550	11 ,,	6,050
Total ..		..	..	..	..	39,410

* Fixed monthly travelling allowance. † Estimate of ordinary travelling allowance admissible under rule.

ORDER—No. 1226 Ry., dated 7th October 1898.

Communicated to the Agent and Manager, Madras Railway.

(True Extract.)

FRANCIS J. E. SPRING,
Joint Secretary.

To the Agent and Manager, Madras Railway.
,, Examiner, Railway Accounts.
,, Consulting Engineer for Railways.

Exd. T. K. Narayana Aiyangar.

(R.) Form No. 3.

Print

P.W. DEPARTMENT.
Railway Branch

PROCEEDINGS OF THE MADRAS GOVERNMENT.

SERIAL
No. 13

READ the following

Letter from the Agent and Manager, Madras Railway, No. 9075/A.310, dated 7th April 1898.

In compliance with the request contained in your letter No. 911 dated 30th March 1898, I have the honour to forward herewith a schedule of the establishment over Rs. 250/- per mensem which it is proposed to employ on the Calicut-Cannanore Extension during the year 1898-99.

Order thereon:-No. 569 Ry. dated 13th April 1898.

The Government of India will be addressed.

No. 570 Ry. dated 13th April 1898.

SERIAL
No. 14

To,

The Secretary to the Government of India,
Public Works Department, Simla.

Sir,

Though it is not yet possible, pending completion of the various improvements of alignment of the Calicut-Cannanore Railway which are still in progress, to submit a revised estimate of its cost, it has become necessary for audit purposes to sanction an establishment schedule. Five items in the schedule submitted by the Madras Railway Company for sanction, being in excess of Rs. 250 per mensem are beyond the powers of this Government and I am instructed to forward them with a recommendation that they be sanctioned by the Government of India.

2. I am to explain that the officer designated "Engineer-in-Chief" an Engineer of the Madras Railway Company's regular staff, will in

reality perform execution functions in one of the two Divisions into which the line is to be divided.

(Ind). F. J. E. S.,

R.

Madras Railway.

Calicut-Cannanore Railway.

Schedule shewing Establishment over Rs: 250/- per mensem for the year 1898-99.

Designation.	No.	Salary.	Allowances.	Sundries.	Total per month	Period.	Total for the year.	Remarks.
		Per month						
Engineer-in-Chief	1	1,200	180	100	1,480	12 months	17,760	
Executive Engineer	1	800	150	100	1,050	12 - do -	12,600	
Assistant Engineer	1	450	150	"	600	9 - do -	5,400	Will be transferred on completion of Shoranore-Cochin Survey in July.
Do	1	400	150	"	550	11 - do -	6,050	Appointed by the Board & expected to arrive in India at end of April.
Assistant Auditor	1	450	60	"	510	10 - do -	5,100	
					Total	Rupees:-	46,910	

28

Print

Madras Railway Company
Chief Engineer's Office
Madras, 6 April 1898.

(Signed) Henry C. West,
Chief Engineer.

SERIAL No. 21

Public Works (1898) Department.

Railway

CURRENT No. 689

Sp. 63/O dated 13/6/98

& 2 note

Order

Copy forwarded to the Agent and Manager Madras Ry, SNo 13 with reference to his letter No 9075/A310 dated 7th April 1898, for early report.

E.R.

13/6/98

Despatched on 13/6/98

From The Govt. of India

No. 1481 Co.

Dated 31st May 1898

Received
Registered } 7. 6. 98

Enclosures

Spare copies

SUBJECT.

Schedule of Establishment on salaries over Rs 250 per mensem, required for the construction of the Calicut-Cannanore Ry during 1898-99

Calling for certain information in connection with ——.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Print

3P

All communications should be addressed to the Secretary.

No. 1481 G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

The Joint Secretary to the Government of Madras,
Public Works Department, Railway Branch.

Simla, the 31st May 1898.

JOINT SECRETARY TO GOVT. OF MADRAS RYS.
RECEIVED
7 JUN 1898

Sir,

Sent 14

In acknowledging the receipt of your letter No.570 Ry. dated the 13th April 1898, forwarding for sanction a schedule of establishment on salaries over Rs.250 per mensem, required for the construction of the Calicut-Cannanore Extension of the Madras Railway during 1898-99, I am directed to state that the Government of India are unable to see the necessity for the post of an Assistant Auditor in connection with this work, which is included in the schedule, and are not prepared to consider the matter unless definite proposals are submitted. I am also to state that the provision for "allowances" and "sundries" requires explanation.

I have the honour to be,
Sir,
Your most obedient servant,

Offg. Under Secretary to the Govt. of India.

Documents accompanying :-
Nil.

to R
[illegible] 7/6

D. There is obviously nothing else to do on this reference at present but send it to the Agent for report. This might have been done in Madras.
FHS
13/6/98

ER. I shall attend to this in future. My reason for sending this & similar papers to both was that it has always been customary to ~~send~~ let R see all letters (other than routine) from India, immediately on receipt.
CTW. 16/6.

S.s.S.

When there is nothing that we can do except some obvious routine course. D. is at liberty to take that course. FHS 18/6/98

5P

(No. I.)

5000-15-3-88.

No. $\frac{10685}{600}$

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

MADRAS, 30th June 1898

RECEIVED
2 - JUL. 1898
MADRAS.

SERIAL
No. 26

3099
2.7.98

Print

From

The Agent and Manager,
Madras Railway Company,

To

The Consulting Engineer for Railways.
Madras. S 21.

SIR,

Referring to your memo: No. $\frac{63}{0}$. of the 13th. instant, I have the honor to inform you that after some correspondence between the Chief Engineer, and Chief Auditor regarding the Accounts of the Calicut-Cannanore Extension it was arranged that an Assistant Auditor should take entire charge of the Compilation as well as of the Audit of the Accounts, thereby saving the dual staff that would be necessary if the Engineer-in-Chief had a complete Account staff for the compilation of the Accounts and the Audit office a separate staff for audit purposes.-

As the work at present in hand did not warrant the appointment of an Assistant Auditor, an experienced Audit Clerk

Clerk has been sent to take charge of the Accounts, but as soon as work begins in earnest after the monsoon, it will be advisable that an Assistant Auditor should be put in charge and thus prevent excess expenditure being incurred without proper advice being sent to the Chief Engineer.-

It will be found that the total proposed expenditure upon the Accounts and Audit Staff is a very small percentage of the proposed cost of the Extension.-

It is not possible from the present permanent staff for an Assistant Auditor to be deputed for purposes of the Examination of the Construction Accounts. I request therefore that the provision made be retained.-

-With regard to the provision made under allowances, I beg to inform you that while the Engineer-in Chief and Executive Engineer draw fixed travelling allowance per mensem (the latter officer having been engaged in India on these terms) the other officers will only draw a fixed daily rate and the provision entered is intended to cover the maximum that may be drawn

under

MADRAS RAILWAY.

From The Agent and Manager,
M. R. Co.,

To The Consulting Engineer
for Railways.

Dated 188

No.

Recd.

---

under this head.-

The item sundries may be struck out and the total of the Schedule altered from Rs 49.910. to Rs 47.510.-

46.910 to 44.510.
See schedule

I have the honor to be,
Sir,
Your most obdt. Servt.

for Agent and Manager

MADRAS RAILWAY.

From
The Agent and Manager,
M. R. Co.,

To
The Consulting Engineer
for Railways.

Dated 188

Recd. No.

500—26-6-97.
Conso. Engr.'s No. 21.

OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,
Madras, 6th July 1898.

EXAMINER, RAILWAY ACCOUNTS, MADRAS.
Regr. No. 355
7 - JUL. 1898
Enclosures

No. 1970

27

OFFICE NOTE.

Letter from the Agent & Manager Madras Railway, No. 10685/600 dated 30th June 1898, forwarded to the Examiner of Railway Accounts. for favor of remarks.

J.H.
for E. R

5/7/98

Print

EXAMINER'S REPLY.

E.R.

I do not think that the proposed arrangement of deputing an Assistant Auditor to take entire charge of the compilation as well as of the audit of the Accounts of the Calicut Cannanore Extension is altogether a satisfactory one.

It is always advisable to separate the audit as much as possible from the initial accounts work, and if the Asst. Auditor is to be stationed at Calicut as I suppose he must be if he is to take charge of initial accounts & compilation, the arrangement will prevent any close supervision over the accounts either by the Chief Auditor or myself.

For these reasons I think it would be more satisfactory if the ordinary arrangement were adopted of posting an Accountant or

Print

11/7/98

an experienced Accounts Clerk to each Division for the compilation & initial accounts work, and for the audit to be carried out in the Chief Auditor's Office.

The audit of the accounts of the C. C. Extension Ry itself scarcely calls for the services of an extra Asst Auditor, and it is very doubtful if the Govt of India will sanction the appointment of one for this purpose alone; but if the working of the E. C. Ry is taken over, some strengthening of the Superior Staff of the Audit Office will probably be considered necessary.*

* See G of I No 218 A E of 3rd August /97 embodied in M G O No 563 R of 16th August /97

I would suggest then that application might be made for sanction to the appointment of another Asst Auditor on the understanding that the Superior Audit Staff so strengthened would suffice both for the audit of the Construction Accts, and for any additional work due to the taking over of the E. C. Ry.

The extra Asst Auditor, if sanctioned, would then be available for general purposes in the Audit Office & his pay would be charged in the same way as the rest of the Staff, but in order to cover the cost of audit & supervision of the Construction Accts by the Superior Audit Staff, a debit might be raised monthly against these Accounts of that proportion of the total cost of the Superior Audit Staff, which the outlay on construction bears to the Revenue Receipts plus expenditure (Capital & Revenue) of the rest of the Madras Ry System.

I think the Agent & Manager might be asked for an expression of his opinion on these views before submitting his present letter to the Govt of India.

Walker
CR 9/7/98

Send copy of this Note to Agent for favour of remarks.

12/7/98

Form No. $\frac{1}{A}$.

No. 2004

Quote

Madras, 13 July 1898.

28

From

THE CONSULTING ENGINEER FOR RAILWAYS,

MADRAS,

Reminders.

To

THE AGENT AND MANAGER, M. RY.

SIR,

With reference to your letter No. $\frac{10685}{600}$ of 30th June 1898, I have the honour to forward for favour of your remarks a copy of the Examiner's note thereon of 9th July 1898.

12/7/98

Reply No. $\frac{10685}{678}$

dated 27/7/98

Enc one
CR's note refd to

Despd on 13.7.98

12/7/98

(No. I.)
No. 10685

678

Print

WP

M

MADRAS RAILWAY.

SERIAL
No. 29

AGENT AND MANAGER'S OFFICE,

Madras, 27th July 1898.

3515
28.7.98

From

The Agent and Manager.
M. R. Coy

To

The Consulting Engineer for Railways,
Madras

S 28

CONSULTING ENGINEER FOR RAILWAYS
RECEIVED
28 JUL. 1898
MADRAS.

SIR,

Referring to your letter No. 2004 of the 13th instant, I beg to enclose a copy of a letter from the Chief Auditor No. A3/$\frac{138}{805}$ of the 26th idem.

With regard to the last para. of his letter, I have the honor to state that we do not know at present what proportion of the East Coast line will be given to this Company to work, but if the length from Madras to Vizianagram – say, 500 miles is ~~given~~ handed to you I concur with the Chief Auditor in thinking that two additional Assistant Auditors will be necessary.

I have the honor to be,
Sir,
Your most obedt. Servant
Agent and Manager

(Encl.)

C.S.C.

1151

Madras Railway Company,
Chief Auditor's Office,
No. A3/$\frac{138}{805}$ Madras, 26th July 1898.

The Agent & Manager,
M. R. C.

Print

Dear Sir

Calicut-Cannanore Extension Accounts

With reference to your endorsement No. $\frac{10655}{A}$ of the 14th instant, I beg to state that I have consulted with the Chief Engineer on the subject of the above accounts and while we feel that the Company's interests will suffer by the refusal to appoint an Assistant Auditor in charge of the Extension accounts and by the consequent withdrawal of the Engineer-in-Chief from the more legitimate work of construction in order to supervise the compilation of the Accounts, we recognize the fact that the Government of India are unlikely to sanction the appointment of the Assistant Auditor

unless

(No. I.)

No.

5000-15-3-88.

MADRAS RAILWAY.

AGENT AND MANAGER'S OFFICE,

MADRAS, ________________ 188

From

The Agent and Manager,
Madras Railway Company,

To

The Consulting Engineer for Railways.

SIR,

---

unless recommended by the Madras Government Officials.

12th We have therefore arranged that Mr French shall at once take the necessary steps to provide himself with a competent Accountant and clerical staff and that the clerk from this office who was temporarily deputed to take charge of the accounts shall return here as soon as he can be spared.

The Government Examiner can hardly be serious in his suggestion that we shall only require part of an Assistant Auditor for the East Coast Railway work, (if we get it) - we shall probably require at least two additional assistants and then we shall not be sufficiently strong to allow of leave being taken without extra work being thrown upon those who already have too much to do.

Yours faithfully,
sd/ F. Dunsterville
Chief Auditor.

True Copy

Agent & Manager
27. July 1898.

Enclo. No 1 to E Ros No 35/5/98
678 d 27.7.98
Am

MADRAS RAILWAY.

From
The Agent and Manager,
M. R. Co.,

To
The Consulting Engineer
for Railways.

Dated 188

Recd.

No.

R. Form No. 12.

SERIAL
No. 34

No. 1060 Ry

3

12/8

Print

Government of Madras.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

To

THE SECY. TO THE GOVT. OF INDIA,
P. W. DEPARTMENT.

Simla
Ooty, the 17th Aug 1898.

SIR,

Letter from the Agent, Madras Ry, No. $\frac{10685}{600}$, SN 26 dated 30.6.98.
Office Note by C.R., d 9.7.98. SN 27
Letter from the Agent Madras Ry No. $\frac{10685}{678}$ SN 29 d 27.7.98.

With reference to your letter No. 1481 G, dated the 31st May 1898, SN 21 I am directed to forward, herewith, copies of the marginally noted correspondence from which it will be seen that the Madras Railway Company do not press for a further increase to the Superior Audit Staff until the question of the working of the East Coast Ry has been decided, but propose that a debit should be raised against Construction estimates for Audit and Supervision of Accounts of that proportion of the total cost of the Madras

Railway Superior Audit staff which the Construction outlay bears to the Revenue receipts plus expenditure Capital and Revenue of the rest of the Madras Railway system.

2. I am to request sanction to the adoption of this procedure.

JW
13.8.98.

Documents accompanying:-

Papers noted on the margin

Despatched on 17/8/98

SERIAL No. 35

ublic Works (1898) Department.

Railway

CURRENT No. 1153

Read

S14 Print O No. 569-78 Ry dy 13-4-98

Quote Print Letter from the Govt of India No. 1481 G S21 dy 31.5.98.

Quote Consy Engr Indt No 63/0 S21 dy 13.6.98.

Print Letter from AM No. 10683/600 S26 dy 30.6.98.

Print Note by CR. dy 9.7.98 S27

Quote Letter to AM No. 2004 S28 dy 13.7.98

Print " from " 10683/678 S29 dy 27.7.98

Print " ~~from~~ the Govt of India No. 1060 Ry S34 dy 17.8.98.

Print " from " " No. 2866 RE S35 dy 28.9.98

From

The Govt of India

Order A/A No. 1226. Ry dated 7/10/98

Communicated to the Agent & Manager Madras Railway.

No. 2866 R.E.

Dated 28th Septr 1898.

Received
Registered } 4-10-98

Enclosures 1

Spare copies

R
6/10/98

Despatched on 7/10/98

AM ✓
CR. ✓
ER. ✓

Issue fair in M/S then return to me.
6/10/98

re dsp 4/11/98

SUBJECT.

Establishment Calicut Cannanore Extension

Sanctioning the Estimate of Establishment on salaries above Rs 250 per mensem reqd during 1898-99 for the Calicut Cannanore Extension of the M Ry.

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

15B

Madras Railway

Calicut Cannanore Extension

Print

Estimate of Establishment on salaries above Rs. 250 per mensem required for 1898-99.

Enclosure to Public Works department No. 2866 R.E. dated 28th September 1898.-

Designation.	No.	Salary.	Allowance	Total per month.	Period for which required.	Total for the year.	Remarks.
		Per month.					
Engineer in Chief	1	1200	✕ 180	1380	12 months	16,560	
Executive Engineer	1	800	✕ 150	950	Do.	11,400	
Assistant Engineer	1	450	○ 150	600	9 months	5,400	
Do.	1	400	○ 150	550	11 Do.	6,050	
				Total	Rupees	39,410	
20½#	2	5	8	6	8	6	

✕ Fixed monthly travelling allowance.

○ Estimate of ordinary travelling allowance admissible under rule.

21
P.W Ry C No 1163/98

JOINT SECRETARY TO GOVT. OF MADRAS RY.
RECEIVED
4-OCT. 1898

CONSULTING ENGINEER FOR RAILWAYS MADRAS.
RECEIVED
4 OCT 1898

All communications should be addressed to the Secretary.

No. 2866 R.F.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY ESTABLISHMENTS.

Print

To

The Joint Secretary to the Government of Madras,
Public Works Department, Railway Branch.

Simla, the 28th September 1898.

Sir,

With reference to correspondence ending with your letter No.1060 Railway SN°34 dated 17th August 1898, I am directed to communicate the sanction of the Government of India to the Estimate of Establishment on salaries above Rs.250 per mensem, amounting to Rs.39,410 required during 1898-99 for the Calicut Cannanore Extension of the Madras Railway as detailed in the accompanying Schedule.

2. The proposal to apportion the cost of the Superior Audit Staff between the Construction Account of the Extension and the Open Line Revenue Account in the proportion which the Construction outlay bears to the revenue receipts plus expenditure (Capital and Revenue) of the Open System of the Madras Railway is approved.

I have the honour to be,
Sir,
Your most obedient servant,

GHD Walker

Under Secy. to the Govt. of India.

Document accompanying:-

Schedule referred to.

17 P