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G. H. D. WALKER,
Under Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT CODE.

VOLUME I.

1892.

OBSERVATIONS.

I.—Whenever the expression "this Department" or "the Department" occurs in this Volume, it means, unless otherwise defined, the Department of Public Works.

II.—Ditto ditto "Local Governments" or "the Local Government," means the Local Government or Administration of a Province, the Inspector General of Military Works, and the Director General of Railways.

III.—Ditto ditto "Director General," means the Directors General of Railways and Military Works.

IV.—Ditto ditto "Accountant General," means the Accountant General, Public Works Department.

V.—Ditto ditto "Examiner," means the Examiner or Deputy Examiner of Accounts of the Province or of the State Railway or of the special Branch of the Public Works Department concerned.

VI.—By the word "gazetted" or equivalent expression as herein employed, is meant that the Notification is to be inserted in the Gazette of the Local Government or Administration concerned, or if there be none, in Part II of the *Gazette of India*.

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT CODE.

VOLUME I.

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Introductory.

1. The rules of this Code are wholly applicable to the Department in all territories under the Government of India, outside the Presidencies of Madras and Bombay.

The Code has also been accepted by the Governments of those Presidencies as wholly applicable, with

some local exceptions, in the case of Bombay; and with the reservation specified* below, in the case of Madras.

2. With the exception of the rules contained in the Civil Service Regulations, no general rulings of other Departments are applicable to this Department unless they are published in the Public Works Department.

3. No order of Government relating to the subjects dealt with in these Volumes, passed before the issue of this edition of the Code, should be quoted or trusted to in deciding, or in submitting for orders, any question regarding the business of the Department. If any Officer thinks that any order not embodied in this Code ought to be revived, he should refer the question through the proper channel to the Government of India. Without special authority no such order is valid.

4. Every communication from a Local Government regarding the interpretation of the rules in the Civil Service Regulations should be addressed direct to the Government of India in the Financial Department. Applications for the alteration or relaxation of the rules, or for special concessions in cases not exactly covered by the rules, will be addressed to the Secretariat of the Government of India in which administrative questions relating to the Department affected are dealt with.

* *Extract paras. 3 and 4 from letter No. 3174, dated 26th November 1891, from the Secretary to the Government, Madras, to the Secretary to Government of India, Public Works Department.*

"3. In making this proposal (*viz.*, to accept the Public Works Department Code as applicable to the Madras Presidency), His Excellency the Governor in Council recognises the fact that some of the forms prescribed by the Government of India Code may not immediately, and that others may not at all, be applicable to this Presidency, and that, on the other hand, there may be rules and orders peculiar to the Madras Code which it may be desirable to maintain in force for a greater or less period."

"4. It is obviously impossible to take up each case of difference separately; it is the desire of this Government to adopt the practice of the Government of India in all cases where there is not a distinct practical reason for not doing so, but the change must of necessity be gradual, and I am therefore to express the hope that a considerable amount of latitude will be allowed to this Government in the matter of alteration of forms and procedure."

Classification of Establishment.

5. The operations of the principal Military Works in India, and of part of the State Railways are carried out under the orders of the Government of India, and placed under the immediate control of the Director General of Military Works and the Director General of Railways. The immediate control of the remaining operations of the Department, including not only those carried on from Provincial Funds, but also Civil Works carried out from Imperial Funds, and Irrigation Works, and Provincial Railways, whether constructed from Ordinary, Protective and Productive grants, is entrusted to the Chief Civil Authority in each Administration.

Classification of Establishment.

6. The establishment of the Department is divided into two distinct Branches, *viz.*, the Executive and the Accounts.

7. The Executive Branch includes all Officers and other persons necessary for the preparation of designs and estimates, the supervision and control of the work executed, and the disbursement of money, together with the requisite Office Establishment; it is sub-divided into Railway Establishments (including those of the State Railways, and the Consulting Engineers to the Government of India for Guaranteed Railways); and the Provincial Establishments for all works in each Province carried out under the orders of the Local Government.

8. The duties of the Accounts Branch of the Department are connected with the preparation of accounts in Executive Engineers' Offices, the control and audit of expenditure incurred by the Executive Branch, and by other persons who may be entrusted with the expenditure of Government funds from the grant for Public Works. The duties of these several Establishments are fully detailed in subsequent Chapters.

Classification—Executive Branch.

9. The Executive Branch of the Department is classified as follows:—

I. Engineer Establishment.
II. Upper Subordinate Establishment.
III. Lower Subordinate Establishment.
IV. Office Establishment.
V. Petty Establishment.

10. The Officers of the Engineer Establishment are divided into Classes and Grades as follows:—

ENGINEER ESTABLISHMENT.

Departmental Rank.	Salaries per mensem.		
	Scale of consolidated salary. (Civil and Military).	Scale for Military Officers not drawing Consolidated salary.	
		Staff salary.	Maximum to be drawn in P. W. D.
	Rs.	Rs.	Rs.
Chief Engineer, 1st Class .	2,500	...	2,500
Chief Engineer, 2nd Class .	2,000	1,200	2,000
Chief Engineer, 3rd Class . .	1,800	1,000	1,850
Superintending Engineer, 1st Class .	1,600	800	1,800
Superintending Engineer, 2nd Class	1,350	750	1,575
Superintending Engineer, 3rd Class	1,100	700	1,350
Executive Engineer, 1st Grade .	950	600	1,250
Executive Engineer, 2nd Gade .	800	500	900
Executive Engineer, 3rd Grade .	700	450	800
Executive Engineer, 4th Grade .	600	350	650
Assistant Engineer, 1st Grade .	500	300	550
*Assistant Engineer, 2nd Grade (after three years' service).	400	250	500
Assistant Engineer, 2nd Grade .	350	200	450
Assistant Engineer, 3rd Grade .	250	...	...
Apprentices	100	...	...

* See note 7.

Classification—Executive Branch.

NOTE 1.—Royal Engineer Officers graded in the Public Works Department have the option of drawing the consolidated salary with their Military pay proper, or Staff salary with Military pay and allowances of their rank; in the latter case they will draw their Military pay proper independently of the maximum. The rates of Military pay and allowances are given in Appendix A.

2.—Royal Engineers appointed to the Public Works Department under the provisions of Chap. II, para. 5, are allowed to defer their election till permanently graded, and will, meanwhile, draw the salary therein laid down on the scale that may be most advantageous to them. Except in the case of Officers so appointed, the election is to be made on first joining the Department.

3.—It must be distinctly understood that those who elect for the one scale are not to enjoy any of the advantages conferred by the other scale. The option must be exercised between the two scales in their entirety, and in making their election, Officers must understand that they take all risks of subsequent changes in the conditions of service. The acting allowance to be passed to Officers who elect the scale of staff salary with military pay and allowances should be calculated on the civil rates of pay which obtained prior to the introduction of the consolidated scale.

These rates are as follows :—

For Chief Engineers.

	Rs.	
1st Class	2,500	Corresponding to present C. E., Cl. I.
2nd ,, ...	2,000	,, ,, ,, II.
3rd ,, ...	1,750	,, ,, ,, III.

For Superintending Engineers.

	Rs.	
1st Class, 1st grade . .	1,600	Corresponding to present S. E., Cl. I.
1st ,, 2nd ,, . .	1,400	,, ,, ,, II.
2nd ,, 1st ,, . .	1,200	,, ,, ,, III.
2nd ,, 2nd ,, . .	1,000	

For Executive Engineers.

	Rs.	
1st Grade	900	Corresponding to present four grades.
,,	750	
,, ...	600	
4th ,, ...	500	

For Examiners.

	Rs.	
1st Class . .	1,200—75—1,600	Corresponding to present 1st and 2nd Classes.
2nd ,,	1,000	,, ,, 3rd Class.
3rd ,,	900	,, ,, 4th Class, 1st grade.
4th ,,	750	,, ,, ,, 2nd ,,
5th ,, ...	600	,, ,, 4th class, 3rd grade.
For Deputy Examiner . .	500	,, ,, two grades of Deputy Examiner.

An Officer leaving the department and being subsequently re-appointed thereto, must rejoin on the scale of pay which he elected originally.

4.—Examiners should require from Royal Engineer Officers, on being permanently graded in the Department, a written declaration of the scale of pay they elect. The declaration should be recorded before audit of the first pay bill of the Officer. Every case of election of scale of pay by a Royal Engineer Officer should be reported by the Examiner to the Accountant General for information.

Classification—Executive Branch.

5.—Royal Engineer Officers appointed to the Engineer Establishment of the Military Works Department after the 31st May 1890, are restricted to staff salary with the Military pay and allowances of their rank. Officers who have already made their election between staff salaries and consolidated pay either in the Public Works or Military Works Departments are excluded from the operation of this order.

6.—The pay to be drawn by Officers of Royal Engineers, who have elected for continuous service in India under the conditions laid down in the Royal Warrant of 20th February 1886, when placed on the *retired list* and when placed on *half-pay*, is regulated as follows:—

(I) An Officer serving in a Civil Department, on being placed on the *retired list*, but retaining his departmental appointment, will continue to draw the pay which he was then drawing; but on promotion to a higher grade in his Department, he will be limited to the consolidated pay of his departmental rank, provided this is not less than the pay he was in receipt of before promotion; otherwise, a personal allowance sufficient to raise it to that amount will be granted.

The term "*retired list*" includes "removal from regiments or corps" in the terms of the Royal Warrant of 20th February 1886.

(II) An Officer placed on the *half-pay* list shall not in any way be affected in the matter of salary: that is, he will draw the staff or consolidated pay of his departmental grade as before and the military pay and allowances, or net military pay, as the case may be, of his substantive half-pay rank in the corps.

*7.—The increase of Rs. 50 a month to the salaries of Assistant Engineers, 2nd grade, after three years' service in their grade, will be given on specific recommendations on account of satisfactory service, and cannot be claimed as a right. The increase may be sanctioned by Local Governments. In the case of Royal Engineer Officers, this increment can be drawn only after three years' *actual* service in the Department, and *not* after three years from the date on which the Royal Engineer Officer counts Departmental service under the terms of Public Works Department Resolution No. 613 G., dated 14th March 1888.

8.—Executive and Assistant Engineers transferred to the Accounts Branch come wholly under the scale of pay fixed for the Accounts Branch, but see note 2 at foot of Table given under para. 19.

9.—The rank of substantive Colonel in the Army does not carry with it the pay of a Colonel.

11. Two periodic increments, each to the extent of Rs. 50 per mensem, may be made to the salary of Executive Engineers of the 1st grade, who, although not qualified for the particular duties of a Superintending Engineer, are deemed worthy of a further recognition of service, in consequence of their efficiency as Executive

Engineers. A mininum of four years' approved service in the grade is necessary to qualify for the first increment, and a further minimum period of four years for the second. The increments will be granted by Local Governments subject to the provisos that an Officer accepting an increment, surrenders all prospect of promotion to Superintending Engineer, and that the increment cannot be given from a date prior to that of the recommendation for it. Report should in all cases be made to the Government of India for information.

12. The rules relating to the Civil Engineers Provident Fund are given in Appendix D.

13. The members of the Upper and Lower Subordinate Establishments are divided as follows:—

UPPER SUBORDINATE ESTABLISHMENT.

Departmental Rank.	Staff salary of European Warrant and N. C. Officers and Soldiers.	Consolidated salary of Civilians and Native N. C Officers and Soldiers.
	Rs.	Rs.
Sub-Engineer, 1st Grade .	250	400
,, 2nd ,, .	200	300
,, 3rd ,, .	150	250
Supervisor, 1st Grade .	120	200
,, 2nd ,, .	100	150
Overseer, 1st Grade .	85	100
,, 2nd ,, .	...	80
,, 3rd ,, .	...	60

NOTE 1.—Military members of the Upper Subordinate Establishment are entitled to the Staff salaries of their grades in addition to the pay and allowances of their Military rank as laid down in Appendix A. When the Military pay and allowances of a European Military member of the Upper Subordinate Establishment, together with his Staff salary, are exceeded by the Civil consolidated pay of the grade he holds, so much additional Staff salary will be allowed as will make his total pay equal to the Civil pay of his grade.

2.—All military emoluments, including staff pay, are included in the term "pay" as used in Section 144, Sub-section 5, Proviso (1) of the Army Act of 1881.

Classification—Executive Branch.

LOWER SUBORDINATE ESTABLISHMENT.

Departmental Rank.	Consolidated salary of Civil members and Native Non-Commissioned Officers and Soldiers.		
	Minimum.	Quinquennial increase.	Maximum.
	Rs.	Rs.	Rs.
Sub-Overseer, 1st Grade .	50	10	70
„ 2nd „ .	35	5	45
„ 3rd „ .	25	5	35

NOTE 1.—An increase of pay may, however, be given at any time by Local Governments when it is desired to reward a deserving Sub-Overseer in an economical manner by giving him a small increase of pay in his own grade, instead of resorting to the more expensive measure of promoting him to a higher grade.

2.—A special increment of Rs. 10 a month may be granted to Sub-Overseers, 1st grade, after not less than twenty years' service in the Department, of which fifteen years must be in the 1st grade; and a second special increment of Rs. 10 after a further service of five years. This will not involve any modification in the existing power of granting two ordinary increments under Note 1.

3.—These special increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case on account of exceptionally good service.

4.—Military Subordinates, while temporarily doing duty with troops in the field, will be granted the same amount of pay, etc., including Sub-divisional allowance, which they drew prior to transfer to Military duty. Sub-divisional allowance will, however, be restricted to those who were actually in receipt of it at the time of transfer.

14. Two periodic increments of Rs. 50 per mensem each may be granted by Local Governments to Civilian Sub-Engineers, 1st grade, of long and meritorious service under the following conditions:—

(*i*) The first increment may be given to Sub-Engineers, 1st grade, who have been five years continuously in receipt of the pay of their grade, but no subordinate holding temporary rank will be allowed to

draw the increment until he is permanently appointed to the grade, and then with effect only from date of such permanent appointment.

(*ii*) The second increment may be given after ten years' such service.

(*iii*) These increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case, on account of exceptionally good service.

15. The table of salaries given under para. 13 for Lower Subordinates is framed on the supposition that they are so far proficient in English as to be able to keep accounts in that language. When this is not the case, the salaries will be less than those laid down by Rs. 5 in the case of each Sub-Overseer, 1st grade, Rs. 3 in the case of each Sub-Overseer, 2nd grade, and Rs. 2 in the case of each Sub-Overseer, 3rd grade.

OFFICE AND PETTY ESTABLISHMENTS.

16. Office Establishment will be held to include all persons engaged in clerical duties, and inferior servants employed in offices; but not graded Accountants.

17. Petty Establishment will include Store-keepers (excepting the higher classes on State Railways), Artificers, Guards, Watchmen, Messengers and inferior servants, not attached to offices, employed on general duties and whose salaries are not provided for in any estimate for a work.

Classification—Accounts Branch.

18. The Accounts Branch of the Department is divided into Examiners, Deputy Examiners, and Assistant Examiners, corresponding with the Engineer Establishment of the Executive Branch, and Accountants, corresponding with the Upper Subordinate Establishment.

Classification—Accounts Branch.

19. These are classified as follows:-

EXAMINERS.

Departmental Rank.	Salaries per mensem.		
	Scale of Consolidated salary (Civil and Military.)	Scale for Military Officers not drawing Consolidated salary.	
		Staff salary.	Maximum to be drawn in P. W. D.
	Rs.	Rs.	Rs.
Examiners, 1st Class . .	1,600	800	1,800
,, 2nd ,, . .	1,350	750	1,575
,, 3rd ,, . .	1,100	700	1,350
,, 4th Class 1st Grade	950	600	1,250
,, 4th Class 2nd ,,	800	500	900
,, 4th Class 3rd ,,	650	400	750
Deputy Examiners 1st ,,	550	300	600
Deputy Examiners 2nd ,,	450	250	500
Assistant ,, 1st ,,	350	200	450
Assistant ,, 2nd ,,	250	...	...
Apprentices . . .	100	...	...

1.—The notes (1 to 4 and 6 to 9) at the foot of the Table of Salaries for the Engineer Establishment in para. 10 apply to Royal Engineer Officers employed in the Accounts Branch.

2.—Officers transferred from any other Branch of the Department to the Accounts Branch shall come wholly under the scale of pay fixed for the Accounts Branch; provided that any Officer to whom Public Works Department Resolution No. 1442 G. of 13th December 1884 applied at the time of its issue, shall not, in case of transfer, suffer any actual reduction of existing salary by reason of such transfer.

ACCOUNTANTS.

Departmental Rank.	Minimum.	Annual increment.	Maximum.
	Rs.	Rs.	Rs.
Accountant, 1st Grade .	350	20	450
,, 2nd ,, .	250	15	340
,, 3rd ,, .	160	10	240
,, 4th ,, .	80	7	150

NOTE.—Military men employed as Accountants will receive the consolidated salary of their grade.

Classification—Accounts Branch.

20. Two periodic increments of Rs. 50 per mensem each may, after reference to the Government of India, be granted by the Local Governments to Accountants, 1st grade, of long and meritorious service under the following conditions:—

(*i*) The first increment may be given to Accountants, 1st grade, who have been five years in receipt of the maximum pay of their grade; but no Accountant holding temporary rank will be allowed to draw the increment until he is permanently appointed to the grade, and then with effect only from date of such permanent appointment.

(*ii*) The second increment may be given to Accountants after ten years' such service.

(*iii*) These increments are not to be given merely on account of long service, but only on special recommendations to the Local Government in each case, on account of exceptionally good service.

21. The pay of an Accountant, 4th grade, while on probation will, as a rule, be limited to Rs. 60 per mensem, except in special cases, when, if considered desirable by the Examiner, the minimum pay of Rs. 80 may be granted by the Local Government.

NOTE.—This rule is applicable to temporary Accountants also.

22. An Accountant, 4th grade, may, after confirmation, be allowed by the Examiner a minimum pay of Rs. 100 as a Divisional Accountant under any of the following circumstances, subject to the receipt, when not serving directly under the Examiner, of a satisfactory report of his competency from the head of his office—

(*a*) When in charge of the Accounts of a Division.

(*b*) When employed on the compilation of the Accounts of one or more Divisions of an open line of Railway, even though the accounts be compiled in the Examiner's Office.

—An Accountant compiling the store accounts of an open line may be held to come under this rule.

(*c*) When in charge of the Locomotive Workshop accounts in a Locomotive Superintendent's office.

Classification—Accounts Branch.

23. An Accountant, 4th grade, drawing the higher minimum pay under the preceding para., when transferred from a Divisional Office to an Examiner's Office, or ceasing to perform the duties for which it was granted, will revert to the rate of pay he would have been drawing had he never been granted the higher minimum. No exemption from this rule will be allowed except under special circumstances and with the express sanction of the Government of India. When such exemption has not been allowed, the pay the Accountant will draw on again being placed in charge of the accounts of a division, or of duties considered equivalent thereto under the preceding paragraph, will, if he has not in the meanwhile risen to a higher rate in the Examiner's Office, be the same as he was last drawing as a Divisional Accountant, and his previous service on the latter rate will count towards his next increment. This indulgence will only be granted if his transfer to the Examiner's Office was not for misconduct or inefficiency.

24. An Accountant, on confirmation, counts his probationary service to the extent of one year only towards increments, as laid down in Chapter II, para. 77. Subject to this condition, an Accountant is eligible for the annual increase of pay of his grade after each complete year's *approved* service in that grade from the date of his last increase or promotion, or of attaining the higher minimum pay (Rs. 100) of a Divisional Accountant. It will rest with the Examiner to determine whether the increments have been fairly earned in each case.

25. An Accountant holding temporary rank in a higher grade may be allowed the increments of that grade, and they may be continued to him on his confirmation in it; but in the event of his reverting to his substantive grade, he will, on again being promoted to the higher grade either temporarily or permanently, forfeit his previous temporary service in it towards increments and commence on the minimum.

26. Time spent on leave with allowances counts as service towards increments after return to duty. Time passed under suspension, adjudged as a penalty for misconduct, does not count towards increments, unless the reinstating authority declares that the time shall count. Time spent in foreign service does not count towards increments.

27. When an annual increment has been postponed as a penalty, *the Examiner* will decide whether a full year's service should be required from the postponed date before another increment can be earned. As a rule a full year's service should be required subsequent to the grant of the last increment, unless the service rendered since the grant is exceptionally good.

Presidency House-rent.

28. Military Commissioned Officers of the Department, not drawing consolidated salaries, and Warrant Officers not drawing consolidated salaries, are entitled when stationed at the Presidency town, to the Presidency house-rent of their Military rank, in addition to the pay and allowances laid down in paras. 10, 13 and 19.

29. All other members of the Engineer, Upper Subordinate and Accounts Establishments will receive Presidency house-rent in addition to their full salaries at the following rates :—

	Per mensem.
	Rs.
Chief Engineer, 2nd and 3rd Classes Superintending Engineers	60
Examiners, 1st, 2nd and 3rd Classes Executive Engineers . . Examiners, 4th Class . .	45
Deputy Examiners, 1st Grade . Assistant Engineers, 1st Grade Deputy Examiners, 2nd Grade	

Presidency Allowance.

	Per mensem. Rs.
Assistant Engineers, 2nd and 3rd Grades, and Appentices	20
Assistant Examiners, 1st and 2nd Grades, and Apprentices	
Sub-Engineers	
Accountants, 1st and 2nd Grades	
Supervisors and Overseers	10
Accountants, 3rd and 4th Grades	

NOTE 1.—An Officer or Subordinate ordered on duty to the Presidency town by the Local Government under which he is serving, may, if in an eligible grade, draw Presidency house-rent for the period of his detention at the Presidency town, provided that he draws no allowance under the Civil Service Regulations.

2.—The claim to Presidency house-rent under paras. 28 and 29 is subject to the provisions of Chap. XI, para. 32, Rules II, III and IV.

Presidency Allowance.

30. In addition to the Presidency house-rent granted under paras. 28 and 29, members of the Department of the classes specified below, while serving at the Presidency town, may receive Presidency allowance at the following rates:—

	Rs.
Executive Engineers below the 1st Grade	100
Examiners, 4th Class, 2nd and 3rd Grades	
Deputy Examiners, 1st Grade	
Assistant Engineers	
Deputy Examiners, 2nd Grade	50
Assistant Examiners	
Upper Subordinates	
Accountants, 2nd and 3rd Grades	
Accountants, 4th Grade	
Accountants, 1st Grade, whose salaries are less than Rs. 400 per mensem	The difference between their salary and Rs. 400.
Apprentice Engineers	25
Apprentice Examiners	

NOTE.—This rule does not apply to Natives of Bengal, or, to persons born in or near Calcutta, and permanent residents of that town, who are sufficiently compensated by the grant of Presidency house-rent.

Permanent Establishments.

31. The grant of the Presidency allowance cannot be claimed as a matter of right, but will be dependent on the special order of the Local Government concerned in each case. A Local Government is empowered to disallow, or to reduce the allowance, according to discretion, the sums named in para. 30 being held to be maxima not to be exceeded.

Sub-divisional Allowance.

32. Upper Subordinates in charge of Sub-divisions may, with the sanction of the Superintending Engineer, receive an addition to their salaries of Rs. 30 per mensem. To be entitled to this allowance, an Upper Subordinate must have definite charge, directly under the Executive Engineer, of a duly authorized Sub-division, which will consist of the works at a station or part of a station, or of some important work or manufacturing operation, or of a portion of a road or canal; but he need not necessarily have charge of cash, or make disbursements. In the case of an Assistant Engineer holding charge of a Sub-division, the allowance cannot be granted to an Upper Subordinate serving under him; nor will the charge of more than one Sub-division entitle an Upper Subordinate to more than the fixed allowance of Rs. 30. The Sub-divisional allowance may be authorized by a Local Government also to a Sub-Overseer when placed in such a charge. Such an arrangement should, however, be made only when no Assistant Engnieer or Upper Subordinate is available for the duty. (*Vide* also Cap. III, paras. 64 and 65.)

Permanent Establishments.

33. The permanent scales of the Engineer, Upper Subordinate and Accounts Establishments, will be laid down from time to time by the Government of India,

with the approval, when necessary, of the Secretary of State. The permanent scales of the Lower Subordinate, Office and Petty Establishments, will also be so fixed by the Government of India, when they are paid from Imperial Funds, but when paid from Provincial Funds, or from Local Funds, whether administered by a Local Government or by Local Bodies, the scales for these Establishments may be sanctioned by the Local Government, provided that without the previous sanction of the Government of India—

I.—No appointment may be created with a salary of more than Rs. 250 a month, and no addition may be made to the salary of any Officer if it exceeds, or would, after the addition, exceed Rs. 250 a month.

II.—No appointment of which the salary is more than Rs. 250 a month may be abolished, and the salary of no such appointment may be reduced.

III.—No class or grade of Officers may be created or abolished, and the pay of no class or grade of Officers may be raised or reduced.

NOTE.—Except under very exceptional circumstances, no proposals involving immediate expenditure in connection with Provincial Establishments should be submitted to the sanctioning authority unless the outlay can be met from the sanctioned grant of the year.

34. A Local Government may, without previous reference to the Government of India, sanction the revision of sanctioned scales of Lower Subordinate, Office and Petty Establishments, paid from Imperial Funds, subject to the restrictions stated in para. 33, and provided that—

(1) The aggregate of the increases sanctioned does not exceed Rs. 3,000 in any year.

(2) No appointment of which the salary exceeds Rs. 50 a month may be sanctioned without reference to the Government of India in the Finance Department.

(3) There is sufficient Budget provision under the same head of charge under any detailed heads other than "Gazetted Officers' Salaries."

Permanent Establishments.

All increases of establishment sanctioned under this paragraph must be reported to the Government of India in the Finance Department in quarterly statements. The sanctions may be held to be confirmed unless exception is taken to any of them by the Finance Department on a review of the statements.

35. In addition to the restriction upon the entertainment of permanent Establishments contained in para. 33, a further limit is fixed for each Province by the annual allotment for expenditure on Establishments, which must not be exceeded, except on a re-consideration of the Budget Estimate.

36. All proposals for changes in the scales of permanent Establishments must be accompanied by a statement in P. W. D. Form No. 113, Part I, when the changes relate to the Engineer or Upper Subordinate Establishments, and in other cases by a Statement in P. W. D. Form No. 113, Part II. The present or sanctioned scales shown in these statements should be verified by the Examiner before the statements are sanctioned or forwarded to the Government of India for sanction. Proposals involving immediate expense should not be submitted to the Government of India unless it can be shown that the increased expenditure is indispensably necessary, or that it can be met from savings in existing grants.

NOTE.—Proposals for revision of Examiner's Establishments (including clerks) should be submitted first to the Accountant General, Public Works Department, and on receipt of his views, to the Local Government or the Government of India as the case requires.

37. When the pay which it is proposed to increase would, with the increase, exceed Rs. 5,000 per annum, the addition must be approved by the Secretary of State before it can be passed in the Budget Estimate. If any such increase, therefore, is contemplated by any Local Government, it must be borne in mind that no action can be taken until the receipt of a reply from the Secretary of State, pending which Budget provision for the

increase cannot be passed by the Government of India.—See also para. 126.

38. No new posts can be created by the Government of India carrying a pay of more than Rs. 3,000 per annum, whether payable from the general Revenues or from Local Funds, except in cases of real and *bonâ fide* emergency, and in such cases the appointment will be made provisionally, subject to the confirmation of the Secretary of State. All notifications appointing persons to such posts, as long as they remain unsanctioned by the Secretary of State, should declare that the appointment is "subject to the approval, by Her Majesty's Government, of the creation of the post."—See also para. 126.

39. The appointment of persons to the permanent Establishment, under titles, and on scales of salary, not recognised in the Department, is prohibited.

Appointments—Executive Branch.

40. First appointments to the Engineer Establishment are made by the Secretary of State from amongst the passed students of the Royal Indian Engineering College, and by the Government of India from the Indian Civil Engineering Colleges to which a certain number of appointments to be fixed from time to time is annually guaranteed, and from amongst Royal Engineer Officers on the Indian Establishment. The distribution of such Officers will rest with the Government of India, though due weight will be given to the applications of Local Governments for the services of individuals.—See also Chap. II, para. 1.

41. The appointment of Chief Engineers and Superintending Engineers, permanent, temporary, or officiating, is vested in the Government of India; in order to assist the Government of India in making selections for vacancies in Chief and Superintending

Engineerships, Local Governments should submit an annual return of the names of Officers recommended by them.—See also para. 71.

42. A special report in P. W. D. Form No. 106 on the qualifications of each Engineer admitted into the Department should be submitted to the Government of India after the Officer has served two years. The report should be written on a separate half sheet of foolscap paper for each Officer.—See also Chap. II, paras. 12, *et seq.*

43. The first appointment of Upper Subordinates will usually be made by the Government of India from the passed students of the Thomason College, and from Non-Commissioned Officers and Soldiers of the Royal Engineers who may be reported available for employment. If, after a reference to the Government of India, it is ascertained that no men of these classes are likely to be soon available, Local Governments may make appointments to existing vacancies.—See also Chap. II, para. 51.

44. Local Governments may appoint, or may give powers to Superintending or Executive Engineers to appoint, Lower Subordinates, under rules locally approved regarding qualifications, subject to such restrictions regarding total maximum expenditure on this Establishment as may be imposed by the Government of India in cases when the cost is debitable to Imperial, or to those which may be imposed by Local Governments as regards Provincial Funds. Appointments made by Superintending or Executive Engineers will be reported to the Chief Engineer.

45. Executive Engineers and the superior Departmental Officers are at liberty (in the absence of special instructions), on the occurrence of vacancies in their Office and Petty Establishments, to appoint any persons whom they may deem properly qualified, excluding

those who have been dismissed from any situation under Government for causes which disqualify them for the public service. (See Chap. IV, para. 11.) The Clerks' Establishment may either be organized in one Provincial scale to include all the Public Works Offices, or a separate scale may be sanctioned for each Circle, Division, or Office, as may be considered most suitable. When the Clerks' Establishment forms part of a Provincial Establishment, appointments to it will usually be made by the Local Government.

46. For the situations of Cashiers and Store-keepers (para. 17), Executive Engineers are at liberty to select such persons as they consider qualified, on their furnishing adequate security.

Appointments—Accounts Branch.

47. Appointments of the superior Officers of the Accounts Branch of the Department are made by the Government of India.

48. Appointments of Accountants under the Local Administrations (including the Railway Branch and in his own office) will be made by the Accountant General, under the Local Governments by these Governments, and in the Military Works Branch by the Director General of Military Works; but first appointments by a Local Government, the Director General of Military Works, or by the Accountant General to a higher grade than Accountant, 4th grade, require the confirmation of the Government of India.

49. On occasions of temporary vacancies, Local Administrations and Heads of Departments are empowered, in the absence of other specific orders, to nominate persons who have passed the necessary examinations and are otherwise approved, to temporary Accountantships of the 4th grade. Lists of passed candidates will be maintained in each Examiner's Office, and will be

submitted to the Local Government when a nomination is made. The Accountant General will supply Examiners annually with the names of candidates who may have passed the test during the year.—See also para. 88.

Numerical Scale—Executive Branch.

50. The total number of Chief Engineers, as well as of those of the 1st class, will be fixed from time to time by the Government of India; of those of the 2nd and 3rd Classes, one-half, adding one for any fraction, will belong to the 2nd Class, and the rest to the 3rd Class. The salaries of all Chief Engineers are personal and irrespective of the posts held by them. In Provinces where there are two Chief Engineers, the senior will be Secretary to the Local Government, and the junior will be Joint Secretary.

51. The total number of Superintending Engineers will be fixed by the Government of India with the sanction of the Secretary of State for each Province or Branch according to its requirements. The numbers in the three classes on the general list will be equal; for a fraction of one-third, one being added to the 1st Class; and for a fraction of two-thirds, one each to the 1st and 2nd Classes.

52. The number of Executive and Assistant Engineers will be fixed by the Government of India for each Province from time to time according to its requirements. The number of Executive and Assistant Engineers on any list, taken together, will be divided equally between the two classes, an addition of one to the number of Executive Engineers being made for a fraction.

53. The distribution of Executive and Assistant Engineers between grades is determined as follows:—

(*a*) The number of Executive Engineers in the 1st, 2nd, 3rd, and 4th grades will be in the proportion of 8, 9, 10, and 12, respectively.

Numerical Scale—Executive Branch.

(*b*) Half the number of Assistant Engineers will be in the 1st grade, an addition of one being made for a fraction.

The numbers so obtained are subject to modification, according to rules laid down from time to time, in order to give permanent instead of temporary promotion from grade to grade within a class.

54. The number of Executive and Assistant Engineers being distributed among the grades as in para. 53 for purposes of promotion, the term sanctioned scale, with reference to any particular grade, shall mean the number obtained for that grade by the foregoing rules, together with the sum of the numbers so obtained for all superior grades; for example, the numbers sanctioned for each grade from 1st grade Executive to 1st grade Assistant inclusive, being 6, 7, 7, 8, 14, respectively; the sanctioned scale for purposes of promotion is 6, 13, 20, 28, 42. The actuals for each grade for comparison with the sanctioned scale will be calculated in the same way.

55. The Government of India should be kept informed of the number of Executive and Assistant Engineers in excess of requirements in a Province or Branch by the submission of a quarterly nominal roll of Officers available for transfer. Remarks in regard to the qualifications and characters of the Officers concerned should be made in the roll.

56. The number of Upper Subordinates in each Province will, as in the case of Executive and Assistant Engineers, be determined by the Government of India.

57. The distribution of Upper Subordinates between the several grades will be as follows:—

The Sub-Engineers under each Local Government will be three-sixteenths of the total number of Upper Subordinates, adding one for any fraction. One-half of the total number of Sub-Engineers, excluding fractions, will be of the 3rd grade, and one-half of the remainder, excluding fractions, of the 2nd grade. The rest will belong to the 1st grade.

Numerical Scale—Accounts Branch.

The Supervisors will be five-sixteenths of the total number of Upper Subordinates, adding one for any fraction. The Supervisors of the 1st grade will be three-eighths of the number thus found, adding one for any fraction not less than one-half. The rest will be Supervisors of the 2nd grade.

The rest of the Upper Subordinates will be Overseers.

58. The number of messengers should ordinarily be fixed on the following scale :—

Two for every Executive Engineer in charge of a Division or Survey.

One for every other Executive or Assistant Engineer.

One, when absolutely necessary, for each Upper Subordinate holding charge of a Sub-divisional Office.

Other Office servants will be sanctioned separately for each Divisional Office, and such sanction will also be separately given for servants, including messengers, for Chief and Superintending Engineers' and Examiners' Offices according to requirements.

Numerical Scale—Accounts Branch.

59. A scale of Examiners, Deputy and Assistant Examiners, will be laid down for the Accounts Branch of the Department, and will be distributed by the Government of India among the several Provinces or Branches.

60. The number of Accountants will be fixed by the Government of India under the different lists detailed in para. 87 according to requirements.

61. The number of Accountants of each grade will be based on the following proportions :—

Of the total number of Accountants fixed for each list, one-eighth will be of the 1st and 2nd grades together; the 2nd grade will be always more than the 1st grade; one-fourth of the 3rd grade, allowing, in each case, one for fractions above $\frac{1}{2}$; the remainder will be of the 4th grade.

Classified List.

In lieu of a Senior Accountant, an Assistant Examiner may, at the discretion of the Government of India, be appointed in any of the Local Administrations.

62. It is to be understood that in all these cases the numerical scale need not necessarily be worked up to. Vacancies in a superior class or grade may be compensated for by a corresponding excess in any lower class or grade. This rule is applicable to all scales of establishment.

Classified List.

63. A Half-yearly Classified List and Distribution Return (P. W. D. Form No. 110, Parts I and II) of all members of the Engineer and Upper Subordinate Establishments will be submitted by each Local Government to the Government of India. A similar list for the Accounts Branch will be prepared by the Accountant General, Public Works Department. Instructions for its preparation are given on the form, and the general arrangement will be similar to that of the Lists published half-yearly by the Government of India.

64. The above returns will be issued corrected up to 30th June and 31st December of each year. Proofs of the lists as issued for the previous half-year will be sent to the Local Authorities for correction in accordance with events occurring up to the end of the current half-year, and they should be returned so as to reach the Government of India not later than 15th June and 15th December of each year. No proof received after that date will be used, and therefore particular attention to the despatch of the revised proof is enjoined. The Distribution Return will be published as received from the Local Authorities, who must for obvious reasons be held entirely responsible for its correctness. It should be sent direct to the Calcutta Branch of the Office of the

NOTE.—The lists of Accounts Establishment should be despatched by the Examiner so as to reach the Accountant General, Public Works Department, by the 10th June and 10th December of each year.

Secretary to Government of India in the Public Works Department when the Head Quarters are at Simla.

65. A Return in P. W. D. Form No. 110, Part III, showing the details of the numbers of Officers in the Engineer and Upper Subordinate Establishments, inclusive of Direction and all special appointments, should be attached to the Classified List. A similar return regarding Officers in the Accounts Branch should also be attached.

Annual Detailed Statement of Establishment.

66. An annual detailed statement of the pensionable Establishment of each Division and each Office as it stood on the 1st April, showing new appointments, transfers, etc., made during the year, should be submitted in P. W. D. Form No. 112 by the Head of the Office, as soon after the 1st April of each year as possible, to the Examiner.

Promotions—Executive Branch.

67. Permanent promotions are those which are made to complete the Establishment on augmentation, or in the room of Officers whose names are removed from the general departmental list, by death, resignation, or other permanent cause.

68. Temporary promotions are those which are made—

(1) in the room of Officers who have gone on furlough exceeding three months, or

(2) in the room of Officers temporarily promoted to a higher grade under the operation of the foregoing clause.

NOTE.—Temporary promotions in the Engineer Establishment can only be made from class to class, and not from grade to grade within a class.—See also para. 80.

69. The promotion of all Chief and Superintending Engineers is regulated by the Government of India. All Superintending Engineers will be borne on one list

for purposes of promotion irrespective of the Province or Branch of the Department in which they may be serving.

70. For purposes of promotion, Executive Engineers and Assistant Engineers will be borne in separate lists, *viz.*—

I.—One for each Local Government, the Buildings, and Roads, and Irrigation Branches being regarded as one list for this purpose.

II.—One for all the Local Administrations together.

III.—One for the Railway Branch.

NOTE.—In the first of these, promotions will be made by the Local Governments; in the second and fourth by the Government of India in the Public Works Department. Local Administrations and the Director General of Railways will make officiating promotions to the class of Executive Engineer for absences of three months and under. The promotion of Engineer Apprentices to the grade of Assistant Engineer will be made in all cases by the Government of India.—See also Chap. II, paras. 12, *et seq.*

71. To assist the Government of India in dealing with the promotion of members of the Public Works Establishments under its control, Local Administrations, and the Director General of Railways will submit half-yearly returns (P. W. D. Form No. 109) of the names of Officers of the Engineer Establishment serving under their orders below the rank of 1st grade Executive Engineer.

The rolls should be accompanied by reports on a separate half-sheet of the work and character of each Officer during the previous half-year. These reports will form the basis of a half-yearly record of the service of each Officer, and promotions will be made on a consideration of the whole record of the Officer's service, due weight being given to the more recent recommendations rather than on a consideration of the report of a single half-year.

72. Each Local Government should record its opinion fully upon the work and capacity of every Officer serving under it, who is on a list the promotions on

which are made by the Government of India. Whether any general remarks on his character and capacity are recorded or not, a distinct opinion on his work for the half-year under report should be recorded in each case, and it should be clearly stated whether he is recommended or not for promotion on an opportunity occurring. The half-sheets on which the remarks are recorded will, on receipt in the Public Works Department Secretariat, be filed as the permanent register of the Officer's service on which his future promotion will depend. The Office copies of the sheets will be filed in the Office of Issue; and, on occasions of an Officer's transfer, will be forwarded to the Head Office of the Local Government or Administration to which he is transferred, after being completed to date by the Administration from which the officer is transferred. Extracts recording praise or censure on specific occasions regarding every Officer will be filed with his permanent register.

73. Owing to the small number of superior posts in the Department compared with the total strength, it is necessary to exercise a strict system of selection as opposed to that of seniority, in order to secure the appointment of the best Officers to those posts. Local Governments should therefore be careful in maintaining a continuous record of character to enable them to make proper recommendations regarding Officers of the rank of 1st grade Executive Engineer and above. A register will be maintained of all such recommendations in the Office of the Secretary to the Government of India, Public Works Department, and the selections for promotions will be mainly made on the recommendations in the register. In order to render this register effective, it is necessary that the recommendations sent up by Local Governments should be very carefully considered and be made very full and complete. The following rules are laid down for the guidance of Local Governments:—

1. On the 1st of January of each year, recommendations

should be carefully prepared concerning all Executive Engineers in the 1st grade, whom the Local Government considers fit for promotion to Superintending Engineer. Each Local Government will also furnish a list, not necessarily containing any remarks, of the men in the 1st grade of Executive Engineers whom it considers unfit for promotion to the rank of Superintending Engineer.

2. The recommendations regarding the selected men should be made under the following four heads:—

1. Professional.	3. Personal.
2. Administrative.	4. General.

3. A register of such recommendations should be kept up by the Local Governments as a continuous record of the Officer's character and qualifications, in order to facilitate the preparation of subsequent recommendations.

4. The recommendations sent forward to the Government of India should be recorded on a separate sheet for each man. It is not necessary that these recommendations should be drawn up in any particular form. All that is necessary is that the name and rank of each Officer should be stated on the sheet, that the information required in Rule 2 should be clearly given, and that the document should be signed in full by the Officer who prepares the recommendations for the acceptance of the Head of the Administration.

5. The Government of India will maintain registers of the recommendations so forwarded, and by their help will prepare a roster of men selected for promotion to Superintending Engineer.

6. Similar recommendations should be furnished of Officers who are already Superintending Engineers, in regard to their fitness for promotion to the post of Chief Engineer.

7. No recommendations, unless specially asked for, need be furnished regarding Officers who are already substantive Chief Engineers.

8. The recommendations sent up should be submitted to the Head of the Local Government, and the fact of his concurrence in them invariably recorded. In the case

of Superintending and temporary Chief Engineers, who are Secretaries to Local Governments or Administrations, the recommendation should be made, by the Head of the Administration himself, in the covering letter.

74. Recommendations regarding Consulting Engineers for Railways will be prepared in the Office of the Secretary to the Government of India, Public Works Department, for entry in the register, after approval by Government.

75. It will be the special duty of the Director General of Railways and of the Inspector General of Irrigation to bring to the notice of the Government of India any special information as to the character of Officers, which they may obtain on their inspection tours, and with the consent of Government to have such report entered in the register.

76. With reference to the orders in para. 73 inculcating great care in the selection of Officers for the class of Superintending and Chief Engineers, it is further necessary that care should be taken in promoting Officers to Executive Engineer, 1st grade, from which grade the appointments to the Superintending Engineer class are made.

77. When Officers are temporarily transferred to another Province or Administration, their names remaining on their own lists for promotion, care should be taken by the Local Government to which they are transferred to forward half-yearly any recommendations it may have to make in their behalf to the authority by which promotions are made on the lists to which they are permanently attached.

78. The selection of Officers for temporary promotion will be regulated by the same principle as that for permanent promotion, but, inasmuch as this cannot be acted on in every instance, the fact of an Officer having

been selected for temporary promotion should not *per se* be held to constitute a claim to permanent promotion.

79. Permanent promotions may, subject to the provisions of para. 54, be given to Officers borne on the rolls of a Province or Branch, whether they are present or absent.

80. Temporary promotions may, subject to para. 54, be given from class to class to Officers of the Engineer Establishment actually present on duty, or absent on privilege leave. They will be held to commence from the date the absentee, in whose place the promotion is made, makes over charge of his duties, and to cease on the date of his return to duty. Assistant Engineers, while undergoing a course of practical training in England or in India, are not eligible for temporary promotion.

81. On the return from leave of the Officer in whose place a promotion has been thus made, he will resume the rank he occupied before going on leave, and, as a rule, the latest temporary promotions will be cancelled; it will, however, be understood that no Officer has any claim to any particular post, but only to the rank in the Department which he held before going on leave. But an Assistant Engineer, who may have held the temporary rank of Executive Engineer before going on leave, has no claim to resume that rank on his return.

82. When a Military Officer of the rank of Chief Engineer or Superintending Engineer or Executive Engineer is ordered on field service, and it becomes necessary to appoint another Officer to carry on the duties of Chief or Superintending Engineer or to the charge of an Executive Division, officiating promotions may be made, but substantive *pro tempore* promotions under Articles 110 to 114 of the Civil Service Regulations, 1st edition, are not admissible in the room of an Officer absent from his post on field service.

Promotions—Executive Branch.

83. Permanent promotions amongst Upper Subordinates are made as laid down for promotion from one grade to another in the classes of Executive and Assistant Engineer; but temporary promotions may also be given to them from grade to grade.

84. The promotions of Upper and Lower Subordinates will be made by Local Governments, or, in the case of Lower Subordinates, by officers to whom they may depute the power. The Local Government, in the case of Upper Subordinates on the State Railway List, is the Director General of Railways.

85. The honorary rank of Assistant Engineer will be conferred on selected Civil Upper Subordinates under the following rules:—

(i) The proportion of Civil Upper Subordinates on whom the distinction of Honorary Assistant Engineer is conferred, may be 6 per cent. of their total number on each list, with an addition of one for any fraction. The promotions will be made by Local Governments and Administrations; and in the Railway Branch, by the Government of India in the Public Works Department, on the recommendation of the Director General.

(ii) Selections for the honorary distinction must be confined to the grades of Sub-Engineers.

(iii) The subordinates promoted as above will be borne as substantive on the list of Upper Subordinates, and in italics on the list of Engineers of the grade to which they are appointed, with the words "Honorary rank" in the column of remarks. The promotion being purely honorary, and given solely with the view of improving the social status of the recipient, the pay of Honorary Assistant Engineers will be that of their rank as Upper Subordinates. But they may exercise the option between travelling allowances of Upper Subordinates and those of Assistant Engineers. They must exercise the option at the time of promotion once for all, but if they elect the allowances of Assistant Engi-

neers, they may, if they choose, revert to those of Upper Subordinates while serving in a Presidency Town.

(iv) The honorary promotion need not necessarily be accompanied by any change of duty.

Promotions—Accounts Branch.

86. The rules for the promotion of Examiners, Deputy and Assistant Examiners, will be the same as for Engineers. The promotions of these Officers will be made by the Government of India. Local Governments should submit annually to the Government of India, during the first week in January, the names of those Officers whom they consider deserving of promotion. The recommendations should be made in P. W. D. Form No. 109, and if it is not considered necessary to make any recommendations, the Government of India should be so informed by letter.

87. The promotions of Accountants will be regulated according to the following lists, and will follow the rules laid down for the promotions of Upper Subordinates. (See para. 83) :—

I.—Bengal.

II.—North-Western Provinces.

III.—Punjab.

IV.—Local Administrations and the Railway Branch (including the Offices of the several Examiners of Guaranteed Railway Accounts and Joint Auditors of Accounts of Railway Companies.)

V.—The Military Works Branch.

VI.—The Office of the Accountant General.

88. Promotions of Accountants on Lists I, II, III and V will be made by the Local Government and the Director General of Military Works on the recommendations of the Examiners, to be submitted from time to time on the occurrence of vacancies. Promotions on

Transfers.

the other Lists will be made by the Accountant General, on the occurrence of vacancies, to whom examiner's recommendations will be submitted annually in Public Works Department Form No. 109 after taking the orders of the head of the Administration or Department concerned.

89. Civil Accountants in the Accounts Branch may be promoted to Honorary Assistant Examiners in the same proportion and under the rules laid down in para. 85 for the promotion of Upper Subordinates to Honorary Assistant Engineers. The selections for these promotions must be confined to permanent 1st grade Accountants. The promotions will be made by the Government of India, on the recommendation of the Accountant General, Public Works Department, except in Madras and Bombay, where those Governments make the promotions.

Transfers.

90. Local Governments may transfer within their Province or charge any member of the Department, except that the Director General of Railways cannot transfer Engineers-in-Chief. Superintending Engineers may transfer Assistants and Subordinates within their respective Circles, and Executive Engineers may transfer them within their respective Divisions.—See also Chap. X, paras. 114, *et seq.*

91. Transfers of members of the Engineer and Upper Subordinate Establishments from one Local Government to another will be made by exchange on mutual consent of the transferring Governments, except on special occasions when the Government of India may see fit to order transfers; all such transfers from one Province to another will be reported to, and in the case of members of the Engineer Establishment notified by, the Government of India.

Transfers.

92. In the absence of notifications in the *Gazette*, the necessary communications to the Officers or Subordinates concerned, and to the Accounts Officers, should be made by memorandum.

93. All transfers of members of the Engineer Establishment within a Province or Branch of the Department, excepting within Divisions, should be gazetted.

94. Transfers of the Superior Officers of the Accounts Branch, except Assistant Examiners, are made by the Government of India; transfers of Assistant Examiners are arranged and carried out by the Accountant General.

95. Transfers, appointments, and, promotions of Upper Subordinates and Accountants should be reported in monthly returns, to be forwarded, without fail, on the 1st of the following month, to the Secretary to the Government of India, in the Public Works Department, for the correction of the Classified List. If no such events have taken place in the month, a blank return should be sent.

96. Transfers of Accountants within a Province or on a State Railway can be made by the Examiner with the concurrence of the Superintending Engineer, or Manager, or Engineer-in-chief. Transfers of Accountants from one Province to another, and in the Railway Branch of the Department, from one Railway to another, can be made only by the Accountant General.

97. Every Engineer or Upper Subordinate transferred from one station to another must report his movements to the Officer under whose immediate orders he may be proceeding to serve. Officers of the Engineer Establishment must also report, if transferred within a Province, to the Superintending Engineer, and if from one Province to another, to the Chief Engineer,

under whom they may be serving or proceeding to serve.

98. Before the transfer of any Officer or Upper Subordinate of the Department from one Province, or from one branch to another, is carried out, a confidential report of his character and qualifications should invariably be forwarded to the authority by whom the transfer is ordered. It should always be distinctly stated in the report whether the promotion of the Officer would have been recommended had he not been transferred.

Temporary Establishments.

99. In order to meet the demand for extra supervision which may arise from time to time, as well as to insure that the Public Works Establishments be capable of contraction as well as of expansion as the expenditure on works diminishes or increases, the permanent Establishments should be supplemented by temporary Establishments to such extent as may be necessary, and varying in strength from time to time according to the nature of the work to be done. Such temporary Establishment may be sanctioned by Local Governments, provided that the pay in any one appointment does not exceed Rs. 250 per mensem, to the limit laid down in the Budget Estimate for temporary Establishment under the following heads :—

Engineer.

Upper Subordinate (including Surveyors).

Accountants.

Lower Subordinate (including Surveyors).

Petty.

Office.

NOTE — All persons so engaged must be required to sign the declaration indicated in Rule IV of para. 100 of this chapter.

Temporary Establishments.

100. The employment of temporary Officers, on rates of pay higher than Rs. 250 per mensem, is permissible under the following rules:—

I.—The estimate for a Productive or Protective or other large work, which cannot be carried out by means of the permanent staff of Engineers and Upper Subordinates, and of temporary Officers on salaries of not more than Rs. 250 per mensem, should make separate provision in a lump sum for temporary Establishment drawing salaries above that limit. Simultaneously with the submission of the estimate, a separate report must be submitted to the Government of India, showing in detail the temporary staff required of Officers whose salaries exceed Rs. 250 per mensem, and the necessity for it. It should also be stated to what extent the temporary posts can be filled up by persons locally engaged, whose names and qualifications should be stated, and the rates of pay it is proposed to give them. The rates of pay for such Establishment must not exceed a maximum of Rs. 950 per mensem for any individual Officer; but within this limit any rate may be *proposed* by Local Governments.

II.—The statement of temporary requirements will be considered on its merits; and if the Government of India has no Engineers or Subordinates of the permanent staff at its disposal, permission will be given, to the extent to which the proposals may be approved, to engage men locally; or the Government of India will address the Secretary of State with the view of getting men from England. The rates of pay sanctioned for each individual cannot be increased without the previous sanction of the Government of India.

III.—The sanction for such temporary posts will hold good for a period not exceeding twelve months; and if required for a further period, renewed sanction must be applied for three months before the expiry of the term for which sanction has been given.

IV.—Persons engaged locally will be on the footing of monthly servants, and they must be clearly informed in writing that their employment carries with it

absolutely no claim to pension, or to any absentee allowances, beyond those conditionally given to temporary employés under Articles 227, 273, 369, (rule 1) and 372, (rule 1) of the Civil Service Regulations, 1st edition; and they must be required to sign a declaration that this is clearly understood by them. As soon as they have joined their appointments, the fact should be reported to the Government of India in order that the transaction may be submitted for the approval of the Secretary of State. If they are engaged for a special work, their engagement lasts only for the period during which the work lasts. If dismissed otherwise than for serious misconduct before the completion of the work, they will be entitled to a month's notice or pay in lieu of notice; but otherwise, with or without notice, their engagement terminates when the work ends.

The terms of engagement should be clearly explained to men employed under the circumstances mentioned in this order.

V.—Persons engaged by the Secretary of State will generally come out on a formal agreement for the specific work for which their services are required.

VI.—The names of all persons so employed should be entered in the Classified List in italics as *temporary* at the foot of the Engineer or Upper Subordinate List, as the case may be, together with the salaries they may be receiving. They will not be graded, and their appointment should not be notified in the Official Gazette.

VII.—Temporary employés may also be engaged under the above rules, not only for particular works but for works generally, and to supplement the permanent establishment. Their salaries should be charged in the accounts of the Public Works Department to the sub-head Establishment of a particular work, or to the general service head "Establishment," according as the establishment is sanctioned for a particular work or otherwise.

101. The rule given in para. 39 for permanent applies to temporary Establishments, so far as titles

only are concerned. There is no restriction as to rates or scales of salary within the limits of sanction prescribed.

Establishments employed on Local Fund Works.

(*Paragraphs 102 to 114 are not applicable to the Railway Branch.*)

102. Members of the Department may be employed on Local Fund Works at the discretion of the Local Government under the rules given in paras. 103, *et seq.*

103. Superintending Engineers may be required to exercise, in addition to their ordinary duties, supervision over the Local Fund expenditure, in communication with the Civil Officers, under such orders and rules as Local Governments may lay down.

104. Members of the Department employed in an executive capacity upon Local Fund Works, may be divided into three classes, *viz.* :—

1.—Those detached for the sole purpose of superintending Local Fund Works, and placed under the orders of the Local Civil Authorities or Local Boards, and paid entirely from Local Funds.

2nd.—Those employed wholly on Local Fund Works which are constructed under the administration of the Chief Engineer, and according to the rules of the Department.

3rd.—Those employed partly on Imperial or Provincial, and partly on Local Fund Works.

105. Subject to the condition in para. 107, members of the Engineer or Upper Subordinate or Accounts Establishment may, at their own option, be permanently transferred to the first of these classes.

106. Such persons will be entered in the Classified Lists in italics in the grade which they held at the time of transfer.

Establishments employed on Local Fund Works.

107. Any Officer or Upper Subordinate so transferred can return in his former grade to the Department only at the discretion of the Local Government, but he may be brought back to the regular Establishment of the Department by the order of the Local Government whenever his services may be required in the same or any higher grade it may think suitable, subject to the usual conditions regarding examinations and the fixed proportions of the grades.

108. The rules in paras. 104 to 107 apply to the case of Officers and Upper Subordinates permanently transferred for employment on Local Fund Works, but there will be no objection, under the same general restrictions, to their temporary deputation for like purposes; the Officers being retained on the Public Works List, and the whole charges borne by the Local Funds. All such transfers or deputations in the case of Officers should be gazetted.

109. Persons of the 2nd class mentioned in para. 104, *viz.*, those employed on Local Works, which are carried on under the orders of the Chief Engineer, will be subject to the rules of the Department. Officers and Upper Subordinates may be thus employed on Local Works at the pleasure of the Local Government; the transfer of Officers being duly gazetted.

110. The members of the Engineer and Upper or Lower Subordinate Establishments of the Department may, at the discretion of the Local Government, be employed on Local Fund Works in addition to their regular duties, when it can be done without detriment to the public service, in any capacity and with any powers except those of a Chief Engineer.

111. When so employed, their travelling allowances for journeys made on duty connected with a Local Fund may be charged to the Local Fund.

112. No Officer or Subordinate on an Imperial or

Employment under Native States.

Provincial Establishment may receive any additional emoluments on account of the performance of any duties in connection with Local Fund Works, except as provided in Art. 89 of the Civil Service Regulations, 1st Edition.

113. The Accounts Branch of the Department will be available for aid to the Local Fund Works on the same principles as are laid down above for the Executive Branch.

114. The whole charges for Establishment employed under paras. 110 and 113 will be audited and paid in the Department, the charges being adjusted by deduction from the Imperial or Provincial and debit to the Local Fund estimate as decided by the Government of India in each case according to circumstances.

Employment under Native States.

115. The rules as to the grant of absentee allowances and pension to Officers of the regular Public Works Establishments transferred to Local Funds which are under the control of the Government, and to Officers of Establishments lent to Native States, Municipalities and other bodies financially independent of the Government of India, will be found in Part VII of the Civil Service Regulations.

116. While an Officer is so employed by a Native State, he will be borne on the Imperial Lists as a Supernumerary. His claims to promotion will be determined from time to time on a consideration of the reports of the Inspecting Officer, and those submitted by the Officer himself; and when he is considered by the chief authority under whose control he is placed deserving of promotion, a recommendation should be submitted to the Secretary to the Govérnment of India, in the Foreign Department, with a distinct statement of the willingness, or otherwise, of the Durbar to incur any increased charge involved by such promotion. Any exceptional

Miscellaneous.

rate of remuneration given by the Durbar cannot in any way be taken into consideration as influencing the Officer's promotion or his grade when he reverts to the Public Works Department.

117. No Officer will be lent to a Native State unless he has passed the examination in Hindustani according to the Departmental Standard.—See Chap. II, para. 18.

118. An Officer lent to a Native State on reverting to the Public Works Department will re-enter in the grade to which he may have attained, and the other Officers who may have received sub. *pro tem.* promotions in his room will revert to their substantive grades.

Miscellaneous.

119. Unless, in any particular case, it be otherwise distinctly provided, the whole time of a public Officer must be held to be paid for by the State, and he may be employed in any manner required by proper authority within his own branch of duty, without claim for additional remuneration, whether the services rendered are such as might ordinarily be paid for from the Imperial or Provincial Revenues, or any Local Fund.—See also Chap. IV, paras. 3, *et seq.*

120. All Municipalities and Funds administered under a Local Government, including Port Trust Funds and Wards' Estates, are entitled to the gratuitous advice and services of Officers of the Public Works Department, when these can be given without detriment to the public service. It will rest with the Local Governments in each case to decide whether this last condition is fulfilled, and to indicate in each instance to what Officer application for advice or assistance should be made.

121. When a Municipality or Fund has its own Engineer or Manager, it would probably desire to only *consult* some superior Officer of the Department. In

other cases more direct supervision and assistance might be considered desirable, and should be freely given without charge, if the Local Government decide that such supervision and assistance can be given without detriment to the public service.

122. The orders contained in the last two paragraphs do not affect any Government Officer who, as a Director of a Railway Company, or as a member of a Town Council or Port Trust (Government Director of the Darjeeling Railway, Chairman and Vice-Chairman of the Rangoon Port Trust), etc., is under any special or local law entitled to receive fees or other remuneration for attendance at meetings of Railway Directors or of Port Commissioners, etc., for the transaction of business.

123. The usual percentage charges to Municipalities and Local Funds for work done by Imperial and Provincial Establishments will continue to be made under the rules in force in each Province.

124. The rules for the grant of honoraria, etc., will be found in Articles 89 to 91 of the Civil Service Regulations, 1st edition.

125. All fees paid to Government servants by Courts of Law for attendance in suits must be credited to the State in full. Travelling expenses incurred in attending Law Courts, in connection with matters relating to departmental business, will be charged for under the rules of the Civil Service Regulations.

126. The term "pay," as used in paras. 37 and 38, is intended to include local allowances. It also includes all fixed allowances not of the nature of travelling allowances of whatever kind paid from the general revenues of the Empire or from any funds administered by the Government, and any addition to pay in the shape of bonus or honorarium given to an Officer for work done out of office hours, or in addition

to the regular duties of his office. But the term does not include acting allowances.

127. The following rules are laid down for the guidance of Local Governments in regard to contracts involving liabilities on the State:—

I.—In those cases where it is considered expedient to grant concessions or to make agreements which create any exclusive privilege or impose any corresponding obligation upon the Government, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the persons with whom the agreement is made to transfer their rights, or a part of them, without the sanction of the Government.

II.—Whenever it is considered that the circumstances are such that it may be expedient that the property or rights should be placed in the hands of a joint stock company, the circumstances must be reported to the Government of India before the agreement is concluded or the concession finally made.

III.—All contracts, agreements, or concessions creating any exclusive privilege, or imposing any corresponding obligation upon the Government which have a currency of more than five years must be forwarded before execution for the approval of the Government of India, unless powers have been unconditionally reserved to Government in the contract to terminate it on giving notice of such intention.

IV.—Agreements with private persons, firms, or companies under which a Local Government undertakes to execute works or perform services for them which involve expenditure from Government funds to the extent of a lakh of rupees altogether, or of a yearly sum of Rs. 5,000, or the cession of Government property valued at a lakh of rupees, should be submitted to the Government of India for approval.

V.—Contracts or agreements which fall under the terms of clause III will be subject to any special provision made by Government to meet particular cases, or

particular classes of cases, in which a strict application of that clause would be unadvisable.

VI.—When agreements of the class referred to in this Resolution are executed by a Local Government, their terms should be considered in the Judicial Department and by the highest legal adviser to that Government, and they should be executed by the Secretary to the Local Government in the Judicial Department.

128. Extra allowances will be granted to Civil Officers and Subordinates of the Department when serving with an Army in the field, on the following scale:—

Superior officers . .	25 per cent.	of their pay from date of leaving their station to take the field, to date of withdrawal of troops.
Upper Subordinates and men of the same rank .	35 „	
Lower Subordinates and men of the same rank .	50	

These allowances will supersede all Departmental local allowances, but will not affect travelling allowances which will be granted at the ordinary rates.

Chapter II.—Rules for Appointment and Promotion.

Engineer Establishment . .		Superior Officers, Accounts Branch	63
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Engineer Establishment.

1. The Engineer Establishment, as limited by the demands of the public service, is recruited from the following sources:—

(1) From Officers of the Corps of Royal Engineers on the Indian Establishment.

(2) From passed students of the Royal Indian Engineering College.

(3) From passed students of the Indian Civil Engineering Colleges.

2. Young Officers of the Royal Engineers will, on their services being placed at the disposal of the Department, be appointed permanently at once in the 2nd or 1st grade of Assistant Engineers.

3. Subalterns of Royal Engineers, appointed to the Department subsequent to the year 1872, count their departmental service as commencing two-and-a-half years after date of first commission, unless the actual date at which they joined was earlier; provided that no Officer shall add more than one year to his actual service in the Department under this rule.

4. An Officer of the Royal Engineers whom it is considered desirable to appoint to a grade higher than that of 4th grade Executive Engineer, will be employed in the Department on the conditions given in para. 5.

5. On his arriving in India, and intimating his desire to be employed, his case will be considered with reference to the Branch for which he is suited, having

regard to his special qualifications and past service, and to the requirements of the service in India at the period; he will then be posted, as a Supernumerary, for six months to the office of some selected Officer of experience, to give him the means of learning the special duties required of him. If at the end of this period he is reported fully qualified, he will be permanently appointed to the grade in which the Government of India decides to place him, but he will remain on the pay of an Executive Engineer of the 4th grade until his grade is determined on.

6. As a rule, all Officers, whether Civil or Military, on first joining the Department, will be required to pass the Departmental standard of proficiency in Hindustani (see para. 18), but this rule may be relaxed in the case of persons entering the Department in ranks higher than that of 4th grade Executive Engineer.

7. Passed students of the Royal Indian Engineering College will be appointed as 2nd or 3rd grade Assistant Engineers; those appointed as 3rd grade should be promoted to the 2nd grade after a year's service, provided they have conducted themselves satisfactorily. The test prescribed in para. 12 must be passed before promotion to the 1st grade.

8. The date of commencement of service in the Department, of Engineers from the Royal Indian Engineering College, counts after the manner laid down in Civil Service Regulations, 1st Edition, Articles 691—93.

9. Passed students of the Thomason and other Civil Engineering Colleges, to the extent to which appointments may be guaranteed, will be appointed Apprentices, or, when specially recommended, in the 3rd grade of Assistant, and will be considered on probation for one year. A report on the fitness or otherwise for promotion of an Apprentice should be submitted to

the Government of India by the local authorities concerned after six months' service, and if not then promoted, again after twelve months' service. If not recommended for promotion after the latter period, the local authorities will consider whether it will be desirable to give the Apprentice any further probationary term, or whether he should cease to belong to the Department. If an Apprentice holds out no hope of becoming an efficient Officer of the Department, it is to the interest both of the Government and the Officer himself, that his services should be dispensed with while yet young.—See also Chap. I, para. 42.

10. The date of commencement of service, in the Department, of Engineers, from the Thomason College, Rurki, is the date of joining their first appointment.

11. Without the special sanction of the Secretary of State, no appointment to the Engineer Establishment can be made otherwise than in the manner indicated in the foregoing paragraphs.

12. Assistant Engineers of the 3rd grade, before they can be promoted to the 2nd grade, or if appointed in the 3rd grade from the Royal Indian Engineering College, before promotion to 1st grade, must pass the examination prescribed in the following paragraphs. Assistant Engineers appointed in the second grade must pass the examination before promotion to the first grade. An Assistant Engineer desirous of undergoing this examination will apply to the Chief Engineer, and, in forwarding this application, the Executive and Superintending Engineers will attach a special report upon those points of qualification which cannot be tested by examination, specially in regard to his physical energy and efficiency in practical work, and capacity to manage those under his authority. These reports shall always be considered preliminary to the examination, and the Candidate shall not be entitled to be examined until they have been

received and found satisfactory by the Chief Engineer.—See also para. 17.

13. The examination will be such as to show that he is acquainted with the processes for preparing materials, and with the modes of construction in use in India; that he has a good knowledge of the resources of the districts in which he has been employed as to materials, and of the best mode of applying them, and that he understands the management of work-people; also that he has made himself acquainted with the rules of, and is conversant with the forms of account in use in, the Department.

14. The examination will be conducted by a Committee convened by the Chief Engineer, and composed of one Superintending Engineer as President, and two Officers of the Engineer Establishment as members. It should be for the most part oral, and no theoretical points, such as would in ordinary practice be met by a resort to books of reference, should be introduced. Report of the Committee's proceedings, together with the special report prescribed in para. 12, and with the Superintending Engineer's observations and recommendation, will be submitted to the Local Government who will decide, on the report, whether the Examinee has passed. Successful Candidates of the 3rd grade will be promoted with effect from the date of their passing the examination, provided that they have then served one year in their grade. The passing of the examination should be notified in the Gazette.

15. Cases may occur in which, owing to the exigencies of the public service, illness, or want of time or opportunity for convening a Committee, an Officer's examination has been delayed: or an Officer may have been employed on work other than construction (such as Survey or Office work), in which he had little or no opportunity of qualifying himself for the examination laid down in para. 13, and he may either decline to

appear or fail to pass the examination in consequence. In such cases, in order to avoid unmerited supersession, the Superintending Engineer should record his opinion as to whether the delay or non-appearance or failure to pass has been due to causes beyond the Officer's control or not. This opinion should be immediately forwarded for orders to the authority which makes promotions on the list to which the Officer belongs, and a decision should be recorded by that authority. The effect of such a decision being recorded, if favourable to the Officer, will be, not to allow an Officer to be promoted before he has passed the examination, nor to exempt him from the examination, but to prevent his permanent supersession by Officers who were before his juniors, and who, on passing the examination, are promoted before him. The same principle may, at the discretion of the Local Government, be applied in the case of the language examinations prescribed in paras. 17 and 18.

16. The Government of India may, in special cases, dispense with the examination, or reduce the period of service on probation.

17. Before an Assistant Engineer of the 2nd grade can be promoted to the 1st grade, he must pass a colloquial examination in Hindustani, or in the language of the district in which he may be employed. This examination will be conducted by a Committee of three Officers of the Department, assembled under the orders of a Superintending Engineer. The Committee will prepare twelve questions, or short sentences, on matters relating to the duty of an Engineer in connection with his works, which the Candidate will be required to translate *viva voce* at once on their being read to him in a sufficiently accurate manner to be intelligible to a Native. If the Committee consider that the translation has been sufficiently accurate, they will certify the fact, and further, that the Candidate has

conversed intelligibly with a Native workman in their presence. This certificate is to be forwarded, with a copy of the questions or sentences, to the Superintending Engineer, who, if satisfied, will countersign it. On this being submitted to, and approved by, the Local Government, the fact of the Candidate having passed should be notified in the Gazette, and the mark† affixed to his name in the Classified List. The colloquial examination is not necessary when an Officer has passed the Lower Standard.—See also para. 12.

18. No Assistant Engineer, serving on any list under the Government of India except Burma, will be promoted either permanently, temporarily or officiating, to the rank of Executive Engineer, 4th grade, until he has passed the examination for the first or Lower Standard (see Appendix B) in Hindustani. He must also be able to read Native letters and accounts, and his ability to do so will be established by a report to that effect from the Superintending Engineer. This examination (the Lower Standard, together with ability to read letters and accounts) will be called the Departmental Standard, and the letters D.S. will be placed in the Classified List against the names of those who pass. The fact of Officers having passed the examination should be notified in the Gazette. Natives of India whose vernacular is Hindustani, are exempted from the compulsory Departmental Standard in this language. All other Natives will fall under the same rule as Europeans.

19. For Officers stationed in Burma the compulsory standard corresponding to the above will be Burmese instead of Hindustani. Natives of Burma, when stationed in Burma, are exempted from passing any compulsory standard, but, when stationed elsewhere, they fall under the general rules. Natives of India, stationed in Burma, are subject to the same rule as Europeans.

Engineer Establishment.

20. In the case of officers appointed from the Thomason College, the final College Examination in Hindustani will be accepted instead of the Lower Standard, and such officers will not be entitled to the honorarium admissible under clauses A and B of para. 25. They will, however, on passing by the Higher Standard within five years of joining the Department, be entitled to the bonus of Rs. 300 allowed under the same paragraph.

21. For examination in a language, other than Hindustani under para. 19 or under para. 30, the Head of the Local Government will make use of the most suitable Committee at his disposal, which, under such orders as may be furnished for their guidance, will set an examination equivalent to the Lower Standard in Hindustani.

22. Any member of the Department who may have passed the Higher Standard examination in Hindustani will be exempt from the operation of the rule in para. 18.

23. Members of the Engineer Establishment, who are employed at stations where Committees for the examination of Military Officers in Hindustani assemble periodically, or within a reasonable distance of those stations, will have to appear before these Committees, when desirous of being examined. Candidates should apply to the Staff Officer of the station through the Executive Engineers under whom they are serving.

24. When the Candidate does not reside near such Military station, and the Local Government considers it desirable that he should be examined, the examination shall be held at the nearest Civil station, and be conducted in the same manner as that of a Junior Civil Servant, by the Commissioner or Judge, with the Magistrate, Joint Magistrate, Sudder Ameen, or a passed Military Officer, as members if available.

Engineer Establishment.

25. Civil members of the Engineer Establishment other than Natives of India, who pass the Lower or Higher Standards in the languages named below, will draw rewards according to the following scale:—

	Rs.
A. Lower Standard according to the test which was compulsory when Circular No. 18 P. W. of 1888 issued if passed within two years of joining the Department . . .	100
B. Lower Standard according to the new test which became compulsory on January 1st, 1890, and was optional from January 1st to 31st December 1889 if passed within two years of joining the Department . .	180
Higher Standard after passing Lower Standard by test A, provided the examination be passed within five years of joining the Department.	200
Higher Standard after passing Lower Standard by test B, provided the examination be passed within five years of joining the Department .	120
For passing the Higher Standard without having previously passed by the Lower Standard within five years of joining the Department and up to 31st December 1888 . . .	360
For passing the Higher Standard without having previously passed by the Lower Standard within five years of joining the Department and after 31st December 1888 . . .	300
For passing by the Higher Standard in a language other than Hindustani, except Beluchi and Pushtoo	500
For passing by the Higher Standard in Beluchi and Pushtoo	800

26. Civil Members of the Engineer Establishment, both European and Native, will be entitled to a reward of Rs. 180 for passing in the Shan language—see Appendix B—by the Elementary Standard.

27. Civil and Military Members of the Engineer

Establishment, other than Natives of Burma, whilst serving in Burma, will be entitled to the following rewards for Burmese:—

	Rs.
For passing within two years of joining the Department in Burma, by Colloquial Standard	180
For passing within five years of joining the Department in Burma, by Lower Standard .	180
Ditto ditto ditto without having previously passed by the Colloquial Examination	360
For passing by the Higher Standard direct .	500

For passing by the Higher Standard, after passing by any of the first three examinations, the difference between Rs. 500 and the sanctioned reward or rewards previously earned.

28. Military Members of the Department will be entitled to the rates of remuneration laid down in Appendix B. No additional allowance will be given to Civil or Military Officers for passing the Departmental Standard.

NOTE.—There is no prescribed limit of time within which Military Officers are required to pass the Higher and Lower Standard Examinations in Hindustani to entitle them to the prescribed rewards.

29. The rewards for passing examinations in the vernacular languages, other than Hindustani, and Burmese in the case of officers stationed in Burma, are cumulative, that is to say, an Officer who passes by the Lower Standard first, may draw the sanctioned reward for that standard, and on subsequently passing by the Higher Standard in the same language, may receive the full reward fixed for that standard, and not only the difference between the amounts fixed for each standard.

30. Rewards will be granted, as shown in the table below, to Officers, other than natives of India, stationed in the several Provinces and Administrations entered in column 1, who pass by the Lower Standard in the

languages entered in column 2, after having previously qualified in the compulsory standard under para. 18 :—

Table.

Province.	Language.	Amount of reward.
		Rs.
Assam, Brahmaputra Valley	Assamese . .	180
„ Sylhet . .	Bengali . . .	
Bengal . Behar .	Hindi . . .	180
Orissa .	Urya . . .	
Remainder .	Bengali . . .	
Hyderabad Berar .	Marathi . . .	180
Secunderabad	Telugu . . .	
Burma	Hindustani . .	180
Punjab*	Punjabi, Pushtoo or Beluchi . .	180
Baluchistan . . .	Persian or Pushtoo .	180
Central Provinces . .	Marathi or Urya .	180
Rajputana and Central India	Hindi or Marathi .	180
Coorg	Canarese . .	180
Madras and Bombay† .	Language of the District in which the officer is stationed, subject to any general or special order of the Local Government as to what should be considered the second language . .	180

* [*N. B.*—Certain Officers of the Irrigation Branch in the Punjab will continue liable to the rules for examination and rewards as notified in Foreign Department Notification No. 814, dated 12th August 1885. To such Officers this Code rule will not therefore apply as regards Pushtoo or Beluchi.]

† [*N. B.*—This applies only to officers of the Government of India lists.]

Engineer Establishment.

The examinations in second languages are purely voluntary, but the fact of an Officer having so passed should be taken into consideration when making recommendations for promotions, and it is even yet more important that the ability of an Officer to make himself sufficiently understood by natives who work under him, to enable him to carry on his work efficiently, should be one of the conditions for promotion.

To obtain this reward for any of the second languages mentioned in column 2 of the table, an Officer must be serving in the Province in which it is spoken as given in column 1, and must pass within two years of the date of joining the Province, the two years being exclusive of any time spent on leave other than privilege leave or on deputation outside the Province. Subject to these conditions, there is no limit to the number of additional languages for which an Officer may obtain a reward. Officers stationed in Burma will receive Rs. 360 for passing in the Shan language by the Lower Standard.—See Appendix B.

31. Natives of India and Burma are subject to the above rule as regards passing in second languages. Any Native who passes by the Lower Standard in any language which is not compulsory, and which is not his own vernacular, may obtain a reward subject to the condition of the third clause of para. 30.

32. Executive and Assistant Engineers, not appointed from any Civil Engineering College in India, who have not passed the necessary examinations in the Native languages, may, once in their service, at such time as is found convenient, obtain from the Local Government three months' leave for this purpose without loss of salary or service. This leave may be taken in instalments, and the grant of it will not affect any privilege leave to which, under the rules they may be entitled; it can only be taken in India,

Upper Subordinate Establishment.

and may be granted in continuation of any other leave, and *vice versâ*, except privilege leave, which latter may, however, be taken in continuation of the special leave. As this leave is granted for a specific purpose, *viz.*, to enable the Officer to pass an examination, he should, after he has passed it, return to duty at once, if not proceeding on any other leave, and not wait until the expiry of the full period of leave granted. From the date of the termination of the examination, an Officer should only be allowed to be absent for such period as would be admissible as joining time, subject to the limitation of the full period of leave granted. But no leave under this paragraph is admissible to an Officer who has already passed the Lower Standard Examination.

33. If, therefore, an Officer has used the leave for this purpose,—*i. e.*, if he has gone either to a place where the examination is to be held, or to a place where he may conveniently study,—the cost of recalling him, in cases where it may be necessary to do so, will be borne by Government. But if there is reason to believe that he has used the leave for some other purpose, he will have to defray his own expenses.

34. The posting of Assistant or Executive Engineers to particular charges will be regulated by the exigencies of the service, without reference to the grade to which Officers belong.

Upper Subordinate Establishment.

35. Upper Subordinates may be appointed from the Non-Commissioned Officers and Soldiers of Her Majesty's Army in India, or from Civilians (European or Native).

36. Overseers are required to have a good knowledge of Arithmetic, Mensuration, Account-keeping, and of elementary practical Geometry; to be able to

prepare simple drawings; to lay down and construct a building from drawings and specifications; to prepare a simple estimate on being furnished with a design and the rates of work; also to survey with chain and compass; and level accurately. Europeans must possess a fair colloquial knowledge of Hindustani, or of the language of the district in which they are to be employed; and Natives must be able to speak and write English with tolerable accuracy.

37. The above test may be dispensed with in the case of men having thorough practical knowledge and experience in any useful branch of Engineering, who may be admitted, at the discretion of the Government of India, or of a Local Government, in any grade thought suitable, without any test in theoretical knowledge; but no one shall be appointed to the Upper Subordinate Establishment who cannot render his accounts in English.—See also Chap. I, para. 43.

38. The qualifications of Candidates must be attested by Certificates from the Principals of the Government Civil Engineering Colleges.

39. Non-Commissioned Officers of British Corps and Batteries of not less than three years' service in the Army are permitted to study at the Thomason College, for the purpose of qualifying themselves for the situation of Overseer, under rules laid down in General Orders by the Commander-in-Chief, which can be ascertained from the Principal. They will go through two Sessions of theoretical training at the College: all who pass successfully will be appointed as Overseer Apprentices, 1st grade, and will spend a third year in acquiring the practical part of their education. These Overseer Apprentices will be sent in suitable batches to such Provinces and Brauches of the Public Works as the Principal of the College may arrange with the local authorities, and each batch will, as far as possible, be located at the site of some large work under the charge

of an experienced Upper Subordinate, selected as Apprentice Instructor.

40. During this third or "Apprentice" year, they will retain their position of "Students," and will continue to be borne on the College, as well as on their Regimental Lists. Their Military pay and batta will be drawn from the Military Department (as during their College course) by the Principal. Their clothing and bedding will also continue to be drawn by the Principal. They will in addition be provided with free quarters, and receive a Staff allowance sufficient to bring their total consolidated pay to Rs. 80 per mensem; married men will, in addition, receive the usual Regimental allowance for wife and children.

NOTE.—The Staff allowance will be chargeable to the Public Works Department.

41. It will be the duty of the Instructor to report monthly, in the form of a Note on the Apprentice's Diary, on each Candidate to the Executive Engineer, and the permanent appointment of an apprentice to the Department will depend upon the decision of the Principal of the College. These reports will be transmitted by the Executive Engineer direct to the Principal, and should be accompanied by the opinion of the Executive Engineer as to the steadiness, temper, intelligence, industry and *practical* knowledge of the descriptions of work on which the Apprentice has been instructed.

42. If these reports be satisfactory, and the decision of the Principal is favourable, the passed Apprentice will be appointed permanently to the Department with the rank and pay of Overseer of the 1st grade.

43. An outfit allowance of Rs. 150 will be granted to the passed Military 1st grade Apprentice on his appointment to the Department.—See also Chap. V, para. 65.

44. In the case of Soldiers who are desirous of

being admitted into the Department under para. 37, on the ground of practical qualifications only, the Commanding Officer, should he see no objection, will apply to the nearest Executive Engineer, who will, in communication with the Superintending Engineer, subject the candidate to such tests as may appear proper. On being satisfied that the man is qualified, a certificate to that effect, signed by the Executive and Superintending Engineer, will be granted. In the case of Royal Engineer Soldiers, the production of a certificate signed by the Officer Commanding the Sappers and Miners will be sufficient proof of qualification for admission into the Department. These certificates should be granted to none but soldiers of good character.

45. Soldiers, on being first appointed either permanently or on probation (see para. 53) to the Department as Overseers, will be transferred to the Unattached List of the Presidency to which their Regiment may belong at the time of appointment. Applications for such transfers are to be made in the manner directed in Chap. V, para. 66.

46. Candidates not in the Army, qualified under paras. 36—38, may be appointed to fill vacancies in any of the three grades of Overseers, as may be considered desirable in each case.

47. On being presented with the Medical Certificate, prescribed in Chap. IV, para. 13, the Executive Engineer will send the Candidate to a Government Civil Engineering College, if there is one within a short distance; otherwise he will apply to the Principal of the nearest of these Colleges for examination papers, or if the applicant be a Candidate for appointment under para. 37, will take necessary steps for testing his practical qualifications in the manner prescribed in para. 44. On a certificate being obtained, the Executive Engineer will transmit it, with the Medical Certificate, and a report

stating the residence, age, and character of the Candidate, through the Superintending to the Chief Engineer, by whom the papers will be forwarded for registry in the Office of the Secretary to the Government of India, or of the Local Government, as may be requisite.

48. Passed Students of the Upper Subordinate classes of the Thomason Civil Engineering College, to the extent to which appointments may be guaranteed, will be appointed Overseer Apprentices of the 2nd or 3rd grade, and will be dealt with as described in paras. 39 to 42, their names being borne on the College lists during the apprentice year; 2nd grade Apprentices will receive Rs. 60 per mensem as salary, with free quarters; 3rd grade Apprentices will receive Rs. 40 per mensem, without quarters; they will succeed to appointments in the Upper Subordinate Establishment as Overseers of the grades to which they respectively belong.

NOTE.—From and after the year 1892, the number of Civilian Passed Students of the Upper Subordinate classes of the Thomason College to be posted as Overseer Apprentices in any one year must not exceed such number as added to the number of Military Students posted under para. 39 will make up a total of 15 postings.

49. In order to secure that appointments may, as far as possible, be filled by Apprentice Overseers, vacancies occurring in the strength of the Upper Subordinate Establishment of a Province will not usually be filled up as soon as they occur, but will remain open until the next annual distribution of Apprentice Overseers, which takes place on 1st April in each year. The Students who pass at this examination will be distributed by the Government of India as Apprentice Overseers among the different Provinces, to fill the vacancies then existing. If there be not sufficient vacancies for all the Apprentice Overseers, those in excess will be posted as Supernumeraries.

50. Until they join their appointments at the close of their apprentice year, the Apprentices, whether Soldiers or Civilians, will draw the same pay they have

drawn as Apprentices, and their whole pay, for the period intervening between date of completing their Apprenticeship and actually joining their first appointment, will be borne by the Public Works Department,—*i.e.*, by the Thomason College, Rurki.

51. If, on the other hand, the number of Students qualified, or for whom appointments are guaranteed, be less than the vacancies, these remaining vacancies will be filled up by men who have qualified at the Seebpore College to such extent as the Government of India may consider proper. Any vacancies that still remain may, after a reference to the Government of India, be filled up by the appointment of qualified Candidates, who have not passed through a Government College, from the Register referred to in para. 47. Appointments of this class will be made by Local Governments.—See also Chap. I, para. 43.

52. Persons capable of conducting all the practical operations of an ordinary survey with the theodolite, and of plotting and preparing maps, may be entertained for survey duties, on the same footing as Overseers. Temporary Surveyors may be employed under the provisions of Chap. I, para. 99.

53. All Overseers, except men promoted from the Lower Subordinate Establishment, and those who have undergone a year's training as Overseer Apprentices, will be considered as on probation for one year, and will not be appointed permanently to the Department in this rank till they have passed through their probation, and been recommended for permanent employment—see para. 54. Overseers, while on probation, will be employed, as far as possible, at Head Quarters of Divisions, under the Executive Engineer, and whenever practicable, should be placed under the immediate orders of an Assistant Engineer, or experienced Upper Subordinate, for instruction in their duties.

54. On completing their probationary service the

Upper Subordinate Establishment.

Overseers will be reported on by the Executive Engineers under whom they have been serving. If satisfied with their conduct and qualifications, the Superintending Engineer will recommend their permanent appointment to the Department and this may be sanctioned by the Local Government. If not fully satisfied the Superintending Engineer may order them to be kept on probation for any further period, not exceeding one year; but if he be of opinion that they are not qualified for permanent employment as Overseers, he will recommend their being remanded to their Corps, if Soldiers, or discharged, if Civilians.

55. In ordinary cases, the grades of the Upper Subordinate Establishment, above Overseer of the 1st grade, will be filled by promotions from the lower to the next superior grade.

56. Promotions will be made by selecting the individual who, from his good conduct, superior management, and the possession of a higher degree of a professional knowledge, as evinced by his passing the test known as the higher or College standard at Rurki, shall appear to be the most deserving of advancement.

57. No one will be admitted in, or promoted to, the grade of a Sub-Engineer without holding a Certificate showing that he has passed the test referred to in para. 56, unless he is a person of good character possessing special and superior qualifications as a practical Engineer.

58. Warrant Officers in the Upper Subordinate Establishment, who receive honorary commissions, will, as a rule, be promoted to the rank of Assistant Engineer. Those who are in any of the grades of Sub-Engineer will be placed in the corresponding grades of Assistant Engineer, and all others will be placed in the 3rd grade. These promotions will, in the case of Local Governments, be made by those Governments, and in case of Local Administrations (including the Inspector

General and the Director General) by the Gove rnmentof India. They must be considered as special and ou - side the sanctioned strength of Assistant Engineers. The subsequent promotion of those who do not at once enter the 1st grade of Assistants, as well as the numbers in the several grades of Upper Subordinates, will be regulated just as if the Officers who have been promoted on account of their Army rank were still present in the Upper Subordinate grades; that is to say, these Officers will, for purpose of regulating the numbers in those grades, be counted against the scale, their own subsequent promotion and that of the Upper Subordinates being regulated as if they were in the respective Upper Subordinate grades. Warrant Officers promoted under this rule must not look for promotion beyond the 1st grade of Assistant Engineers; and they will, in all cases, continue to draw the pay of the corresponding grades* of Upper Subordinates. They may elect to draw either the travelling allowances of Assistant Engineers, or those they would be entitled to as Sub-Engineers; the option must, however, be exercised once for all, but if they elect the allowances of Assistant Engineers, they may, if they choose, revert to those of Upper Subordinates while serving in a Presidency Town.

* Assistant Engineer, 1st grade, as Sub-Engineer, 1st grade.
Ditto, 2nd grade, as Sub-Engineer, 2nd grade.
Ditto, 3rd grade, as Sub-Engineer, 3rd grade.

59. Upper Subordinates, other than natives of India, whether Civil or Military, may be examined for the Lower or Higher Standards in Hindustani under the same rules as members of the Engineer Establishment. Civil Upper Subordinates who, not being pure Asiatics, have been born and brought up in India, and who are presumed to have thus had greater facilities for acquiring the vernacular, will receive Rs. 50 for passing by the Lower Standard, and Rs. 100 for afterwards passing by the Higher Standard or Rs. 150 for passing by the

Higher Standard at once. Those who have not been born and brought up in India will receive Rs. 180 for passing by the Lower Standard, and Rs. 120 for afterwards passing by the Higher Standard, or Rs. 300 for passing by the Higher Standard at once. The allowances given to Military Subordinates are *detailed* in Appendix B.

60. Rewards will be granted to Civil Upper Subordinates for passing by the Lower Standardin certain second languages mentioned in para. 30, under the same rules as members of the Engineer Establishment. Civil Upper Subordinates who, not being pure Asiatics, have been born and brought up in India, will receive Rs. 90 for passing in these second languages; and others, who have not been born and brought up in India, will receive the full reward of Rs. 180.

NOTE.—There is no limit as to the time within which Civil and Military Upper Subordinates may pass the examinations to entitle them to these payments.

61. The following are the rewards to Civil Upper Subordinates, both European and Native, for passing in the Shan language:—

	Rs.
Elementary Standard	90
Lower Standard	180
Higher ,, ...	180
Or for passing by the Higher Standard at once	360

62. Civil and Military Upper Subordinates, other than natives of Burma, whilst serving in Burma will be entitled to rewards for passing in Burmese on the same scale as for Engineers, para. 27. Those who not being pure Burmese have been born and brought up in Burma will receive half those rates.

Superior Officers of Accounts Branch.

63. Candidates for the class of Apprentice will be

nominated by the Accountant General under the conditions laid down in Appendix C. On appointment as Apprentice, an Officer will be required to serve on probation for a period of not less than six months in this class, and until the Head of the Office to which he is attached shall have reported that he has acquired a sufficient knowledge of accounts and departmental procedure to render efficient assistance in the Office, and that he has also shown an aptitude for accounts generally. An Apprentice who fails to so qualify for permanent employment within two years will not be retained in the Department.

64. Assistant Examiners will be appointed from the following sources:—

i.—Qualified Apprentices who have served not less than six months on probation.

ii.—Assistant Engineers of the Department.

iii.—Accountants of the Department.

65. An Apprentice, appointed as Assistant Examiner, will not be eligible for promotion to the rank of 1st grade Assistant Examiner until he has passed the examination in book-keeping and departmental accounts prescribed in Appendix C, para. 19; and if he fails to pass the above test at one of the examinations held annually in the month of July within three years (including the period of his apprenticeship) of his joining the Accounts Branch, he will be forthwith removed from the Department.

66. Assistant Engineers will not be eligible for appointment to the Accounts Branch until they have passed the professional examination prescribed in paras. 12 to 16 of this Chapter. They will not be subject to any account test on transfer to the Accounts Branch, but before confirmation or promotion therein, will be required to pass a special examination in departmental accounts and procedure held by the Accountant General,

or the examination laid down in Appendix C, para. 19. Should they fail to pass this examination within three years of joining the Accounts Branch, they must revert to the Executive Branch. No Assistant Engineer transferred for employment, either permanently or temporarily in the Accounts Branch, is thereby exempted from the liability to pass the lingual examinations which he would have had to pass had he remained in the Executive Branch. The rules in their entirety regarding such examinations will continue to be applicable to all such Officers.

Nor is any Engineer Officer, so transferred, eligible for promotion to Deputy Examiner, 1st grade, until he has passed the Departmental Standard Examination prescribed in para. 18 of this Chapter.

67. Accountants who have passed the examination laid down in Appendix C are also eligible for selection as Assistant Examiners. Officers so selected, who have not passed the examination prescribed in Appendix C, paras. 23, *et seq.*, will be required to pass that prescribed in para. 19 of the same Appendix, within two years from the date of their appointment to the Superior Accounts Establishment, or within three years of their appointment as Accountant, whichever period will give them most time. Officers who fail to meet this requirement must forthwith revert to the Accountants Establishment.

68. All Assistant Examiners, from whatever source they may have been appointed, who have not previously passed this examination, will be required to appear at the *second* annual examination (Appendix C, para. 19) held after the date of their joining the Accounts Branch, and if they do not then show that they possess a fair knowledge of the work of the Branch, they will be forthwith removed from the Superior Accounts Establishment.

Superior Officers of Accounts Branch.

69. Assistant Examiners attached to Guaranteed Railways will, in addition to the test laid down in Appendix C, para. 19, be required to pass a local examination in the Accounts and Audit procedure of the line with which they are connected, as well as in the orders laid down in connection with Guaranteed Railways. Before appearing for this examination they will be required to submit a complete report on the accounts of the line to which they are attached. The report together with the remarks of the Examining Officer, will be submitted to the Accountant General.

70. Deputy Examiners will be appointed from—

(1) Executive Engineers.
(2) Assistant Engineers.
(3) Assistant Examiners, 1st grade.
(4) Accountants, 1st grade.

71. Assistant Engineers appointed as Deputy Examiners will not be confirmed in their appointments until they have passed the examination laid down in Appendix C, para. 19, or a special examination in departmental accounts and procedure held by the Accountant General, and if this condition is not complied with within three years of their joining the Accounts Branch, they must revert to their former position.

72. It will rest with the Government of India to make special and exceptional appointments when needed, and to dispense with an examination under exceptional circumstances.

73. The following rules are laid down with the approval of the Secretary of State in order to prevent the Superior Accounts Establishment being increased to an unnecessary extent:—

I.—Engineer Officers appointed to the Superior Accounts Establishment are liable to be retransferred to the Engineer Branch

should the Accounts Branch at any time have more Officers than it needs, and in such cases they cannot claim to be graded in the Engineer Establishment according to the pay they may have been drawing in the Accounts Establishment.

II.—In the event of an Officer appointed to the Superior Accounts Establishment on account of long and meritorious service as an Accountant being subsequently promoted to the rank of Examiner, he must not expect promotion beyond the lowest grade of that rank.

74. The rules laid down in para. 25 for examination in the Native languages of Officers of the Engineer Establishment, and the remuneration to be granted for passing such examination, are applicable to Superior Officers of the Accounts Branch other than Natives of India, and any such Officer who has not passed an examination in Native languages, but may wish to undergo one therein, may once in his service, at such time as is found convenient, obtain from the Government of India three months' leave for that purpose without loss of salary or service. This leave may be taken in the manner laid down in para. 32. The rules in para. 27 for examination and rewards to be granted for passing in Burmese are also applicable to Superior Officers of the Accounts Branch.

Accountants.

75. In ordinary cases the appointments of Accountants above that of Accountant, 4th grade, will be filled by promotions from the lower to the next higher grade; and as a general rule, no one will be admitted into the Department in a higher grade than the 4th grade. The rules for admission as an Accountant, 4th grade, are laid down in Appendix C.

Accountants.

76. Every Accountant on first appointment will be considered as on probation for the first year of his service, and at the expiration of that period will be appointed permanently, *only* on the condition that he is reported by the Examiner under whom he is serving to be qualified to conduct the duties entrusted to him, and that he has passed an examination in the Divisional Accounts of some one Section of the Department, such as General, State Railway Construction and Stores, State Railway Revenue and Stores, or Guaranteed Railways. This examination will be conducted by the Examiner or Deputy Examiner of the Province in which he is serving under rules laid down by the Accountant General.

77. An Accountant will not draw increments of pay until confirmed in his appointment, nor will he, on confirmation, be allowed to count more than one year of his probationary service towards increment. An Accountant will be liable to be discharged from the service if he fails to pass the examination in Divisional Accounts within two years of his first appointment as an Accountant.—See also Chap. I, para. 24.

78. Promotions from one grade to another in the Accounts Branch of the Department will be made by merit, without reference to seniority; but no Accountant, 3rd grade, will be eligible for promotion to Accountant, 2nd grade, until he shall have passed the examination laid down in the next paragraph.

79. This examination is in two parts—the first part, comprising a general education test, will be held annually in January by the Principal of the Thomason Civil Engineering College, and no candidate will, as a rule, be permitted to undergo the second part of the examination until he has passed in the first part. Candidates who have passed the Calcutta, Madras, Bombay or Punjab University Entrance test are exempted from the examination in this part. The second part consists of an

examination in composition, book-keeping and departmental accounts, and will be held by the Accountant General annually in July. The result of the examination will be announced by the Accountant General, and, if the candidate has passed both tests satisfactorily, a certificate of qualification will be issued from his Office, and the candidate will be distinguished in the half-yearly Classified List by having the letter *A* affixed to his name. For further details regarding the examination, see Appendix C, paras. 23, *et seq.*

80. An Accountant desirous of undergoing the examination will apply to the Examiner. That Officer, if satisfied that the applicant has a reasonable chance of passing, and is in other respects qualified for promotion, will forward the application to the Accountant General, who will arrange for the supply of examination papers in the first or second part, as the case may be.

81. The examination prescribed in para. 79 may be dispensed with in the cases of persons of good character, not already belonging to the Accounts Branch, who may possess special and superior qualifications as Accountants. In such cases the appointment will rest with the Government of India.

82. Accountants are liable to be transferred from one province to another by the Accountant General according to the requirements of the service.

83. The rules laid down in para. 59 for examination in Native languages of Upper Subordinates and the remuneration to be granted for passing such examinations are applicable to Accountants. The rules in para. 62 for examination and rewards to be granted for passing in Burmese are similarly applicable.

84. An Annual Report, in P. W. D. Form No. 70, on the efficiency of the Accountants in each province, will be submitted by the Examiner, or Deputy Examiner in independent charge, to the Accountant General, on the 31st October, or as soon after that date as possible.

Accountants.

85. Examiners in recording in the Annual Statement their detailed views of the efficiency of their Accountants should mention not only cases of general efficiency and merit, but also any points in which an Accountant is specially excellent, as, for instance, précis work, drafting letters, neat and good book-keeping, knowledge of the Public Works Accounts, or of Public Works Rules and procedure, Establishment matters, and the like.

Chapter III.—Duties of Departmental Officers.

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Chief Engineers.

All rules relating to the general duties and powers of Chief Engineers are to be held to apply also to all Officers, under whatever designation, at the head of independent Branches of the Department, acting directly under the orders of a Local Government.

2. No Chief Engineer is to be concerned with the execution of Public Works, the disbursement of public money on account thereof, or with the provision or custody of any materials for their construction, otherwise than as an Officer of control.

3. The duties of a Chief Engineer are to control generally the engineering operations of the Province or Department to which he belongs; to exact from all employed under him a strict performance of the duties assigned to each; to receive reports and communications from Superintending and Executive Engineers; to examine estimates and drawings, and inform himself of the progress and completion of works; to suggest projects and designs suitable for effecting the objects proposed to him by Government, or by him to Government; to dispose of such matters as may be left to his discretion by the rules of the Department; and to bring clearly and faithfully before the Local Government, accompanied by his own remarks, all subjects reserved for its decision, or for that of the Government of India.

4. The immediate control over the proceedings of Executive Engineers is vested in Superintending

Engineers in the manner prescribed in paras. 24 to 61; but the proceedings of Superintending Engineers may be reviewed whenever necessary by the Chief Engineer, who is responsible for so exercising his functions as to ensure that these Officers shall perform their share of the duties of the Department in a thorough and satisfactory manner.

5. The Chief Engineer will conduct the executive business of the Department through the Superintending Engineers, but where it is an object to save time, communications may be made direct to an Executive Engineer, the substance being communicated to the Superintending Engineer.

6. The Chief Engineer will exercise a concurrent control, with the Examiner, over the duties of the Officers of the Department in connection with the accounts of expenditure, and will give all legitimate support to the Examiner in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores, and the submission of accounts. He will have no authority over the Examiner in regard to audit, but will have a claim on him for assistance in matters relating to accounts and finance, and compliance with his wishes to the fullest extent possible. And at the same time the Chief Engineer will be bound to arrange that the Examiner is kept fully cognizant of all proceedings and proposals, so that the latter may watch them properly and give the Chief Engineer the required advice and aid to enable him to comply with the demands of financial regularity.

7. A Chief Engineer, who is also Secretary in the Department to the Local Government, will exercise his powers as Chief Engineer on his own authority and responsibility, submitting to the Head of the Government schedules of the business he disposes of in that capacity.

8. In Provinces where Military Works are under

the administration of the Public Works Department questions relating to Military details will be referred by the Chief Engineer to the Adjutant General, Quarter Master General, or Officers Commanding Divisions. A Chief Engineer may correspond direct with the Heads of the Revenue, Judicial, Marine, Ordnance, Commissariat, Stud and other Departments, on all matters relating to details of buildings or works appertaining to those Departments. In those cases in which the Heads of Departments are Boards, the Chief Engineer should address the Secretary of the Board.

9. All Officers are required to furnish the Chief Engineer with any information he may require regarding buildings or works connected with their Departments.

10. The Chief Engineer is responsible that all projects for new works submitted by him to the Local Government are prepared in a complete and proper form, as required by the rules given in Chap. VII, except in the case of works which, under the provisions of para. 33, are dealt with by the Superintending Engineer. He is also professionally responsible for the character of all such designs and estimates passed by the Local Government upon his recommendation, to which end all projects submitted by him, excepting those for which the Superintending Engineer is made responsible, must be accompanied by a distinct expression of his opinion on them, recorded by him as Chief Engineer. In all cases of importance the Chief Engineer is expected to prepare a special report on projects submitted for the sanction of the Local Government.

11. The Chief Engineer will accompany the Head of the Local Government on tours of inspection, whenever required to do so. He should satisfy himself by personal inspection concerning any important question, project, or work, that may be under execution or posed.

Chief Engineers.

It will be the duty of the Chief Engineer to recommend to the Local Government removals, transfers, and postings of Superintending or Executive Engineers within his Province, or his special Branch of the Department, as well as the transfer of Assistant Engineers and members of the Subordinate Establishments from one Circle of Superintendence to another.

13. The Chief Engineer will, on the occurrence of vacancies, submit to the Local Government, with such remarks as he may consider necessary, the names of those members of the Department who are considered by him deserving of promotion. He will also recommend fit persons for such situations as may be vacant and not within his own competence to fill up.

14. When detached from the Head-Quarters of the Local Goverment, a Chief Engineer may sanction, to the extent of Rs. 2,500, any work urgently required, reporting the circumstance forthwith to the Local Government.

15. A Chief Engineer, or other Officer exercising similar powers, is responsible that no expenditure shall be incurred in excess of the Budget grants.

16. The Chief Engneer will consider it part of his duty to see that the allotments of the year are, as far as possible, fully expended, a special report explaining short outlay being submitted at the close of the year. This rule is not intended to encourage expenditure, which it might be otherwise desirable to postpone, simply for the sake of working up to Budget Estimates. All that is required is that a careful forecast of the operations of the year may be made, so as to minimize the difference between Actuals and Estimates to the utmost extent. Any money which is not likely to be needed during the year should be promptly surrendered, so as to allow the proper authority to appropriate it to other purposes.

17. The Chief Engineer will prepare, annually, in communication with the Local Government, the portion of the Budget Estimates relating to his charge, and as

soon as possible after the close of each year, a report of the progress made during that period in the Public Works under his charge, giving a brief but clear account of the operations of the Department.—See Vol. II, Chap. XV, paras. 208, *et seq.* He will also submit such Periodical Reports and Returns connected with the Department as are required by Government.

18. Each Chief Engineer will keep descriptive lists and drawings of the public buildings and works in his Province or Branch, and plans of all the Military Cantonments, as also drawings showing accurately the boundary of all lands, the property of Government under the charge of the officers under his orders, to enable him to furnish promptly any information called for by higher authority. He will also keep a series of the standard designs approved by Government for buildings of most frequent occurrence.

19. The Chief Engineer will draw his own salary, that of his Assistant, Establishment, and other Office charges, from some Executive Engineer at or near his Head-Quarters, on bills audited by the Examiner.

20. The Assistant to the Chief Engineer will aid generally in any manner required in conducting office work; and during the absence of the Chief Engineer will carry on the routine correspondence and work of the Office.

21. When a Chief Engineer has no Superintending Engineer under his orders (as in the case of the smaller Provinces), he will exercise the powers, and perform the duties laid down in paras. 24, *et seq.*, in addition to those detailed for Chief Engineers.

22. The following is a summary of the powers of a Chief Engineer, which, as regards expenditure, can be exercised only within the limits of the Budget grants concerned:—

(*a*) *General Control*—

To exercise general control over the Engineering operations of the Department or Province to which he

belongs; to review the proceedings of Superintending Engineers whenever necessary; and to exercise a concurrent control with the Examiner over the duties of the Officers of the Department in connection with the Accounts of expenditure (paras. 3—6).

When a Chief Engineer has no Superintending Engineer under his orders: to exercise the powers and perform the duties laid down in paras. 24, *et seq.*, in addition to the powers vested in him as Chief Engineer (para. 21).

Designs and Estimates—

To deal with details of designs and estimates of all projects, except in the case of works which, under the provisions of para. 33, are dealt with by the Superintending Engineer (para. 10).

(*c*) *Emergent Works or Repairs*—

When detached from Head-Quarters of the Local Government, to sanction the commencement of any urgently required work to the extent of Rs. 2,500, reporting the fact forthwith to higher authority (para. 14).

(*d*) *Office furniture*—

To sanction purchases of office furniture (Chapter VI, para. 14).

(*e*) *Contracts*—

To accept any tender, for the execution of work by contract, within the limits of sanction competent to a Local Government, and of the amount of the sanctioned estimate (Chap. VIII, para. 8).

(*f*) *Appointments*—

To appoint, within sanctioned limits, office clerks (when these do not form a Provincial Establishment), draftsmen and office servants (Chap. I, para. 45).

(*g*) *Leave*—

To grant leave of any kind to Officers whom they are empowered to appoint, and privilege leave to other Officers if specially authorized to do so (Chap. IV, para. 24).

(*h*) *Dismissals*—

To dismiss any person appointed by a Chief Engineer or any lower authority.

Superintending Engineers.

(*i*) *When there is no Superintending Engineer in the Province or Department*—

To exercise the powers of Superintending Engineers in addition to their own (para. 21).

Consulting Engineers, Engineers-in-Chief, and Superintendents of Way and Works.

23. Consulting Engineers for Guaranteed Railways exercise the powers of their departmental rank only in regard to the grant of leave and increments, promotions, &c., so far as their Deputies, Assistants, and Office Establishments, and the Establishments of the Examiners of Guaranteed Railway Accounts are concerned. Engineers-in-Chief on lines under construction, and Superintendents of Way and Works on Open lines, do not exercise the powers of their departmental rank, but only those assigned to their posts in the Railway Branch, or such as may be deputed to them from time to time.

Superintending Engineers.

24. The Superintending Engineer is the Officer next in rank to the Chief Engineer, under whose orders he directs the executive operations within the Circle assigned to him. When absolutely necessary, an Assistant Engineer may be attached to the Superintending Engineer's Office.

25. For any particular work or series of works, too large to form a single executive charge, but requiring the entire energies of an Engineer for their efficient supervision, a Superintendent of Works (with Executive Engineers under him) will be appointed, who will, with the sanction of the Secretary of State, receive a local allowance in addition to the pay of his grade. Such officers will exercise the powers laid down in the following paragraphs for Superintending Engineers.

26. The Superintending Engineer will control all the details of business arising in his Circle, subject

to the supervision of the Chief Engineer (para. 4); and will submit, in a clear and faithful manner, to that officer, all questions which are beyond his powers, accompanied, when necessary, by reports from the Executive Engineers.

27. A Superintending Engineer shall not be concerned in the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than as an Officer of control, except when, on any emergency, he may be required temporarily to take executive charge of a Division.

28. The Superintending Engineer is responsible for the efficiency of the executive system throughout the several Divisions of his Circle, and that the regulations are strictly maintained both as regards works and accounts. It is his special duty to see that the orders received from superior authority are promptly and effectually carried out, and that no unsanctioned outlay is incurred.

29. The Superintending Engineer is expected to communicate freely and personally with the Executive Engineers under his orders, and to afford them the benefit of his advice in the performance of their duties.

30. Although the preparation of the detailed designs and estimates for works will commonly be entrusted to the Executive Engineer, the arrangements and general plan of the works should be concerted with the Superintending Engineer, who will be responsible for the engineering character of every project that he passes on with his approval. The Superintending Engineer, if he see fit, may himself prepare the designs for any work in his Circle.

31. The Superintending Engineer will, in submitting to the Chief Engineer any report, design, estimate, or other document, invariably state his own opinion and recommendations on the subject, particularly as to the suitability of the designs and reasonableness

of the rates; if papers are sent to him by Executive Engineers without proper information, he will return them for such further explanation as the case may need. He must also check the calculations in detail of all estimates, and compare the quantities in the estimates with those shown in the drawings.

32. The opinions of the Superintending Engineer recorded on the face of original drawings or estimates should be confined to the words "examined and approved," or "disapproved." Any further remarks should be recorded separately for the consideration of the Chief Engineer.

33. Estimates for new works, not exceeding Rs. 10,000, may, at the discretion of the Local Government, be finally dealt with by Superintending Engineers, so far as relates to the engineering merits of the design and the rates of work, provided they are in accordance with standard plans, and have been approved by the Head of the Department for which the work is to be executed. A report by the Superintending Engineer, accompanied by the abstract of the estimate, must be sent to the Chief Engineer.

34. A record of every official communication received by a Superintending Engineer, and his proceedings thereon will, at the discretion of the Local Government, be submitted weekly, or at such other periods as the Local Government may direct, to the Chief Engineer.

35. The communications received from Executive Engineers will, in ordinary cases, be disposed of by the Superintending Engineer under his general discretionary powers. Those which require to be laid before the Chief Engineer will be passed on, with a simple countersignature, memorándum, or separate report stating any orders the Superintending Engineer may have issued. The orders of the Chief Engineer for Executive Engineers will always be issued through the

Superintending Engineers.

Superintending Engineer (except in cases of emergency), and by him passed on, with such detailed instructions as may be necessary.

36. A Superintending Engineer is authorized to correspond direct with any of the Local Authorities, Civil or Military, within his Circle. He will address General Officers Commanding Divisions or Districts through their Staff Officers, and all other Officers direct.

37. All Divisional and District Officers are required to furnish the Superintending Engineer of the Circle with any information he may require regarding buildings or works connected with their Departments.

38. It is the duty of the Superintending Engineer to make frequent tours of inspection. In these he will not only minutely survey and report upon the state of the various works, whether completed or in progress, within each Division, but will carefully enquire into the system of management prevailing in respect to the preparation and cost of materials, the style of execution, and price of labour. He will satisfy himself that building materials and other resources available in each district are brought into use in the most efficient and economical manner; that materials are collected in proper quantity and quality for the works in progress or about to be commenced; that each work is worth what it has cost or it is likely to cost; that the accounts fairly represent the progress of each work; that proper arrangements are made for the custody and supervision of stores; that useless stores are disposed of; that the returns of the different articles in stock are duly verified according to the rules laid down; and that there is no accumulation of stock in any Division beyond its requirements. The inspection of treasuries should form an important part of the Superintending Engineer's duties.—See also para. 67.

39. The Superintending Engineer is empowered

to take summary measures for the correction of any faults of system or practice, whether in the execution of work or in the preparation of accounts which may come to his knowledge; and he will watch with greater care, and visit at shorter intervals, those Divisions in which such errors may have existed.

40. The Superintending Engineer is also required in his inspections to ascertain and report on the efficiency of the Subordinate, Office, or Petty Establishments, and to state whether those employed in each Divison are actually necessary and adequate to its management.

41. The Superintending Engineer shall also carefully examine the books of Executive Engineers and their Subordinates, and the arrangements and procedure for the primary accounts, and see that they are kept in the manner prescribed, and that these matters are attended to by the Executive and Assistant Engineers, and not left too much in the hands of Accountants and Subordinates.

42. Detailed reports of such inspections will be drawn up by the Superintending Engineer for the information of the Chief Engineer. That portion of the report which relates to the inspection of the Office may be made in Form No. 144 *a*. This form has been drawn up with the view of aiding Superintending Engineers in their inspections by bringing prominently forward some of the principal points in connection with Office work which generally require attention, but a mere record of answers to the several questions should not be considered sufficient. Superintending Engineers are expected to make their inspections thorough.

The adoption of this form is not to be considered compulsory; Local Governments or Administrations are at liberty to prescribe any other form which they may consider more suitable, or to leave the method of reporting to Superintending Engineers.

Each Executive Engineer will be furnished, as

soon as convenient, with a copy of the portion which refers to his Division, and he must pay due attention to the Superintending Engineer's remarks, without waiting for further orders. The Inspection Report, however, must not be considered as authority for commencing, adding to, or altering, a work in a manner which in ordinary course would require the sanction of higher authority.

43. Although the Examiner is the Head of the Accounts Branch and is required to make inspections of the Account Offices of disbursing Officers, this will not relieve the Superintending Engineer from the responsibility for the maintenance of the authorized system of account throughout his Circle. The Examiner and Superintending Engineer should aid one another to render the management of accounts of the Department as perfect as possible. It will be the duty of the Superintending Engineer to examine the Registers of Works, so as to keep a vigilant watch over the rates of work, and it will be in his competence to require copies of them to be sent to him. In his orders on the Audit Notes, the Superintending Engineer should give such information as will serve to guide the Examiner.

44. Besides his regular tours of inspection, a Superintending Engineer will be expected to proceed to any place in his Circle, whenever his attention may be required, to report upon any important design, or work, or on any serious accident or threatened danger to any works, or on any calamity, actual or anticipated, the remedy for which may appear to be within the range of engineering skill.

45. The permanent residence of the Superintending Engineer will be fixed by the Local Government.

46. Superintending Engineers may fix the Head Quarters of Executive Engineers, and the residence of Assistant Engineers, at the places in their respective Division which they think best.

Superintending Engineers.

47. Superintending Engineers are empowered to transfer and post Assistant Engineers and members of the Subordinate Establishments within their Circles. It will also be their duty to recommend removals and transfers of Executive Engineers, Assistants and Subordinates from their own circles.

48. Transfer sor postings made by Superintending Engineers should, in the case of members of the Engineer Establishment, be notified in the Gazette, and in the case of members of the Upper Subordinate Establishment, should be reported to the Local Government. Intimation of all transfers or postings should also be promptly given to the Examiner or Examiners concerned.

49. Superintending Engineers will submit to the Chief Engineer, from time to time, as the Local Government may direct, the names of the members of the Engineer and Subordinate Establishments recommended by them for promotion.

50. The Superintending Engineer will bring especially to the notice of the Chief Engineer the case of any Executive Engineer whom he may consider incompetent or disqualified from any cause for his public duties. In like manner he will bring prominently forward all instances of extraordinary zeal and ability, and submit to the Chief Engineer, for transmission to the Government of India, a special report in P. W. D. Form No. 74A, on each Engineer at the end of the second year of his service.

51. Superintending Engineers are vested with power to sanction new works or additions connected with the internal administration of the Department or public improvement, and subsidiary works or operations connected with projects, the cost of which is covered by sanctioned estimates, to the extent of Rs. 500 for each work; but Local Governments may invest specially selected Superintending Engineers, whenever it is thought desirable, with powers of sanction to any speci-

Superintending Engineers.

fied limit, up to a maximum amount of Rs. 10,000. No work so sanctioned can be commenced without a specific appropriation of funds sanctioned by the Local Government or such other authority as may be necessary in each case.

52. A similar power of sanction may be exercised by Superintending Engineers with regard to work for other Departments in cases of urgency, when there is no Local Authority of the Department concerned vested with sufficient powers, but not otherwise.

53. They are, moreover, authorized to sanction estimates for the purchase of "Tools and Plant" (not including live-stock or office furniture) to the extent of Rs. 500 for each estimate; or such other amount as the Local Government may fix under the authorization in para. 51. Superintending Engineers are also authorised to sanction purchases of office furniture when the outlay is limited to Rs. 50 for each set of purchases.—See Chap. VI, para. 14.

54. Superintending Engineers are vested with power to pass the detailed estimates of all repairs for their Circles. The measurements and calculations of these estimates will be checked in their offices.

55. The powers given to Superintending Engineers under paras. 51 to 54 can only be exercised within the limits of the Budget allotments.

56. A monthly list of sanctions given by Superintending Engineers, Executive Engineers, and Local Civil and Military Authorities within their Circles, will be submitted by them in P. W. D. Form No. 48 to the Chief Engineer.

57. Superintending Engineers may pass Indents, in connection with sanctioned works, on other Departments, if satisfied of the necessity of the demand.

58. Every Superintending Engineer should have a skeleton map of his Circle, showing—

(1) The boundaries of the Executive Divisions and Sub-

divisions, and the Head-Quarters of Public Works Officers.

(2) The chief stations and outposts showing Public buildings in charge of the Department.

(3) The roads, canals, and embankments made and kept in repair by the Department.

(4) The extent of the districts under each Local Committee.

(5) The roads made and kept in repair by Local Committees.

(6) A topographical Map showing the main features of the country.

59. At the close of the official year each Superintending Engineer will forward to the Chief Engineer, in such form as may be prescribed, a condensed administrative report, reviewing the operations of the past year in his Circle.

60. The Superintending Engineer will draw his Departmental salary and allowances, and travelling charges, and those of his office, in monthly bills, to be audited by the Examiner, and will receive the amount passed from the Executive Engineer stationed at, or nearest to, his Head-Quarters. When absent from Head-Quaters, he may draw the amount of these audited bills from the Executive Engineer at any place where he is on duty; the amount so drawn must be adjusted in transfer in the usual course.

61. The following is a summary of the powers of a Superintending Engineer, which, as regards expenditure, can be exercised only within the limits of the Budget allotments concerned :—

ORIGINAL WORKS.

(*a*) *Designs and Estimates*—

To deal finally with the details of designs and estimates for new works up to a limit of Rs. 10,000 when specially invested with such powers (para. 33).

Superintending Engineers.

(*b*) *Public Works Buildings and works of Irrigation or Miscellaneous Public Improvement*—

To sanction new works or additions to the extent of Rs. 500 for each work, or in the case of specially selected officers, to such higher limit as may be fixed by the Local Government up to a maximum of Rs. 10,000 (para. 51).

(*c*) *Works for other Departments*—

To sanction within similar limits new works and additions required for other Departments in cases of urgency, when there is no Local authority of the Department concerned vested with sufficient powers (para. 52).

(*d*) *Irrigation Works*—

All sanctions against the Capital Account of Major Works and of Minor Works for which Capital and Revenue Accounts are kept, must be given by the Local Government, except that Superintending Engineers are empowered to sanction Minor Works to the extent of Rs. 500 in each case. Officers specially selected for higher powers may also be authorized by the Local Government to sanction detailed estimates chargeable to the general estimate for a project, up to a limit of Rs. 10,000 in each case, and within the lump sum sanctioned for such project.

(*e*) *Subsidiary works for large projects*—

To sanction all subsidiary works and operations connected with large projects other than Imperial Productive Works, the cost of which is covered by lump sum sanctions, to the extent of Rs. 500, or, in the case of specially selected officers when duly authorized, Rs. 10,000 for each work.

(*f*) *Alterations of designs*—

To sanction necessary alterations in the constructive details of works during their execution, provided that no increase of charge, to the amount of more than 5 per cent. above the estimate, shall be caused by such alterations.

(*g*) *Suspension of work*—

To suspend the commencement or progress of any work pending orders of Local Government (Chap. IX, para. 59).

Superintending Engineers.

Budget grants—

To appropriate from the lump sum minor works grant placed at their disposal to such new works as they may be competent to sanction within a limit of Rs. 2,500 in each case.

REPAIRS.

(*i*) *Buildings and Roads and Irrigation*—

To sanction estimates for current and special repairs within the limits assigned for their Circles in the Budget Estimate under each head of Service (para. 54).

(*j*) *Periodical repairs*—

To authorize commencement of urgent periodical repairs in anticipation of formal sanction to estimate.

(*k*) *Emergent repairs*—

To sanction emergent repairs to Irrigation or other Works to any reasonable and necessary amount in case of imminent danger to the structure.

(*l*) *Budget grants*—

To appropriate from the lump sum grant for repairs placed at their disposal to such repairs as they may think fit to sanction (Vol. II, Chap. XV, para. 202).

(*m*) *Rents of buildings*—

To fix tehe rent to be recoverd for occupation of public buildings (Chap. XI, para. 28).

CONTRACTS.

(*n*) *Contracts*—

To accept tenders for contracts for sanctioned Original Works and Repairs up to a limit of Rs. 10,000 (Chap. VIII, para. 8).

ESTABLISHMENT.

(*o*) *Appointments*—

To appoint to sanctioned posts Lower Subordinates (if authorized to do so) and Petty and Office Establishments, excepting office clerks who form part of a Provincial Establishment) (Chap. I, para. 45).

Superintending Engineers.

(*p*) *Promotions*—

To promote, on the occurrence of vacancies, Lower Subordinates (if power has been given them) and Petty and Office Establishments, with the exception noted above.

(*q*) *Leave*—

Subject to rules in the Civil Service Regulations, to grant leave of any kind to Officers whom they are empowered to appoint, and privilege leave to any other Officer if specially authorized to do so (Chap. IV, para.

(*r*) *Transfer*—

To transfer and post within their Circles, Assistant Engineers and members of the Subordinate Establishments (para. 47).

(*s*) *Punishments*—

To punish Overseers and members of the Lower Subordinate, Petty and Office Establishments.

(*t*) *Dismissals*—

To dismiss any person whose appointment has been made by a Superintending Engineer or any lower authority.

(*u*) *Head-Quarters*—

To fix head-quarters of Executive and Assistant Engineers (para. 46).

TOOLS AND PLANT.

(*v*) *Purchase or manufacture and sales of Tools and Plant*—

To sanction estimates for the purchase of Tools and Plant (excepting live-stock or office furniture) to the extent of Rs. 500 for each estimate, or such other amount as the Local Government may fix up to a maximum of Rs. 10,000 (para. 53). To sanction purchases of office furniture when the outlay is limited to Rs. 50 for each set of purchases (para. 53, and Chap. VI, para. 14).

(*w*) *Repairs of Tools and Plant*—

To sanction estimates for the repairs of Tools and Plant (Chap. X, para. 61).

Executive Engineers.

Indents—

To pass Indents on other Departments for articles required for sanctioned works.

SUSPENSE ACCOUNTS.

Purchase of Stores—

To order any stores required for the construction in part of a sanctioned work.

(*z*) *Sale of Stores*—

To issue orders for the disposal of all unserviceable or surplus stores (Chap. X, para. 102).

(*aa*) *Advances*—

To grant advances under the conditions and up to the limits specified in Chap. IV, paras. 112 to 114.

Executive Engineers.

62. Each Local Government and Administration is divided into a certain number of *Divisions of Public Works*, the limits of which are determined with reference to territorial considerations, or to the nature of the works, as may be found most advantageous.

63. The Executive Engineer is the Officer in immediate charge of a Division. In him is vested the management of all public works within that Division. He arranges the details of their construction; superintends the work and the accounts; receives all cash advances, and distributes funds to his Subordinates; is responsible for the proper custody and efficient repair of every work or building, and for the exact performance of all duties connected with the Department, and the punctual execution of orders issued by his superiors.

64. To facilitate the transaction of business, and complete the chain of responsibility, sub-divisions may be formed, each consisting of a portion of a canal, road, or embankment, or a Cantonment, or part of one, or of two or more small Civil or Military Stations, or of

some convenient combination of such charges. No sub-division can, in the first instance, be constituted without the sanction of the Local Government.

But when necessary for the convenient execution and supervision of work, a Division of a State Railway under construction may, with the sanction of the Engineer-in-Chief, be divided into two or more sub-divisions, each in charge of an Assistant Engineer or other Officer.

65. The charge of each sub-division will, as a rule, be held by an Assistant Engineer, or Upper Subordinate. Executive Engineers, subject to the approval of the Superintending Engineer, are at liberty to select any Assistant or Subordinate for the charge of a sub-division without reference to his grade or standing in the Department, taking care that no person of a superior shall be required to serve under one of an inferior grade.

66. Executive Engineers are responsible that proper measures are taken to preserve all the buildings and works in their Divisions, and to prevent encroachment on Government lands in their charge. In view to the latter point, they should keep accurate plans of all Cantonment or other Government lands; take care that their Subordinates make themselves acquainted with the boundaries, and see that they are respected.

67. Executive Engineers may be called upon by Officers in charge of treasuries to inspect buildings to be used as Strong-rooms for the storage of coin with the view of obtaining a certificate of their security and fitness for such a purpose. The Executive Engineer may prescribe any necessary conditions as to the manner of storing the coin, such as "that it must not be piled in trestles, but must be kept in boxes; that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." They must especially examine the condition of any of the enclosing walls which are so situated, that they are not, on the out-

side, under observation of the guard. In cases in which, for any reason, a Local Government considers that the Strong-room cannot conveniently be inspected by an Executive Engineer, an experienced Assistant Engineer may be ordered to undertake this duty.

68. It is the duty of an Executive Engineer to suggest public improvements, and to prepare detailed designs for them, as far as he may be able to do so without permitting any interference with the prosecution of those designs or works specially ordered by superior Departmental authority. He is also required to report on, and suggest measures for the protection of any public monument, or building of architectural or historical interest, which appears likely to fall into decay, and he will be responsible for any neglect or destruction which he has failed to report.—See also Chap. XI, para. 6.

69. The term "public monument, or building of architectural or historical interest" above is intended to include all works of this class whether public or private property. In the latter case, it will be for the Local Government to decide whether the Government shall take any further steps than those of endeavouring to influence the owners.

70. The Executive Engineer, in addition to his other duties, will consider himself to be *ex-officio* the professional adviser of all Departments of the Administration within the limits of his charge. He will transact business of this sort with the Chief Military or Civil Authorities within his Division, and it will be incumbent on him to see that no undue formalities are allowed to interfere with the performance of those duties which are essential or pressing.

71. An Executive Engineer can receive positive orders only from his own Departmental superiors, the Head of the Administration, or other Civil Officers duly authorized, excepting in the case of works considered urgent by an Officer Commanding a Station, who can,

under the circumstances explained in Vol. II, Chap. XVI, issue an order to the Executive Engineer for the execution of the work. The duty of yielding implicit obedience to any *positive orders* of his superiors must be clearly understood; but in the interpretation of *general instructions*, an Engineer is not only authorized but bound to act upon his own judgment, where he sees sufficient ground for deferring compliance with those instructions, or even, in cases of emergency, for acting decidedly at variance with them. This latter responsibility should of course not be assumed excepting in cases where it is not possible to await the result of a further reference.

72. In their relations with other Departments, Executive Engineers should bear in mind that it is their duty to facilitate the transaction of business as far as possible.

73. Executive Engineers will address General or other Officers Commanding Divisions, Districts, Brigades or Stations through their Staff Officers.

74. Executive Engineers will, in all professional matters, receive their orders from, and make their reports to, the Superintending Engineer of their Circle.

75. Executive Engineers will prepare designs and estimates under the orders of the Superintending Engineer; but they may also prepare and submit to the Superintending Engineer any design and estimate on the requisition of the Local Authorities, Civil or Military, provided the work be one of the necessity for which they themselves are convinced. At the request of the Executive Engineer, the Superintending Engineer should transmit to the Chief Engineer, in its original shape, any design which the former has submitted. This, however, will in no way relieve the Executive Engineer from the duty of modifying his projects in accordance with the directions of the Superintending Engineer.—See paras. 30 and 31.

Executive Engineers.

76. Executive Engineers are responsible for the accuracy of all drawings they submit and must attest them by their signatures.

77. It is the duty of the Executive Engineer to pay strict attention to the economical application of all labour and materials, and to prevent the expenditure on any work exceeding the amount of the sanctioned estimate. He should also strive to make arrangements for bringing economically into use, on all occasions, the articles procurable in the local markets, and the natural products of his district.

78. Executive Engineers are strictly prohibited from commencing the construction of any work, or expending public funds, without the sanction of competent authority; also from making or permitting any, except trifling, deviations from any sanctioned design in the course of execution unless under specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineers. All unauthorized expenditure will be incurred at their own risk.

79. Executive Engineers are responsible for the good quality of all work done under their orders, and cannot, without proper authority, transfer to any one else the executive charge of works entrusted to them for construction.

80. Immediately on a work being finished, it will be the duty of the Executive Engineer to prepare the Completion Report—See Chap. IX, para. 38.

81. Executive Engineers will take the necessary steps for obtaining cash for the works under their control, and will keep their accounts, and submit them punctually to the Examiner's Office under the rules laid down in Vol. II, Chap. XIII. In their arrangements for account keeping they will exercise a real and efficient control and check over their Accountants. It is especially necessary that, before submitting their monthly

returns to the Examiners, they should examine their Registers and make their Audit Notes as complete as possible, showing that they possess a full and early knowledge of the state of their expenditure.

82. Executive Engineers are responsible for the correctness, in all respects, of the original records of cash and stores receipts and expenditure, and for seeing that complete vouchers are obtained. The Divisional Accountant is responsible to the Executive Engineer for the correct compilation of the accounts of the Division from the data supplied to him. The relative position of the Divisional Accountant to the Executive Engineer is defined in para. 143. The Executive Engineer is responsible that his accounts are regularly posted from day to day and that the Accountant carries out his duties regularly and punctually.

83. Executive Engineers will afford Assistant Engineers on first joining the Department every aid in acquiring professional knowledge, and will, as far as possible, arrange their location (under sanction of Superintending Engineers), so that they may have the best opportunities of learning their duty.

84. Executive Engineers must exact from their Subordinates a correct performance of their duties, and give them all proper instructions. They will furnish them with working drawings and written instructions as to the execution of any works they may be entrusted with, using additional precautions to prevent errors or accidents at a distance from the Head-Quarters of the Division.

85. They will frequently inspect out-stations and see that the work carried on by their Subordinates is sound and economical. When on tour, they will keep a journal in which the distances travelled will be noted.

86. Executive Engineers may transfer Upper or Lower Subordinates from one station to another within their respective Divisions without reference to superior

authority. The removals will be reported in the ordinary course to the Superintending Engineer.

87. Executive Engineers have power to sanction improvements and repairs, within the assignment made to them from the Budget allotment, to the extent of Rs. 200 for each work, and also the purchase or manufacture of Tools and Plaint (not including Live-Stock or Office furniture) to a similar amount.

88. They are also authorized to sanction repairs for other Departments within the same limits.

89. Every sanction for a new work or repair estimated to cost more than Rs. 200, whether accorded by himself, or by Officers of other Departments, will be at once reported by an Executive Engineer to the Superintending Engineer; and a monthly list of all sanctions not exceeding that sum will be submitted by him to the same authority, the aggregate expenditure under each of the heads of classification being shown under "Original Works" and "Repairs."

90. Executive Engineers will disburse their own Departmental salaries, as well as those of their Assistants and Subordinates, under the rules laid down in Vol. II, Chap. XIII, para. 95.

91. Every Executive Engineer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with the performance of his duties, and to state how he has acted in consequence.—See also Chap. IX, para. 32.

92. All Executive Engineers will be considered as available for duty as Assistant Engineers in the event of there being an excess of Executive Engineers over the number of charges. In such cases it will be left to the Local Government to determine which of the Executive Engineers shall be so employed, but as a rule, the selection should be made from the lowest grade.

Executive Engineers.

93. Executive Engineers are moreover liable, under the orders of the Local Government, to undertake the execution of Local Fund works.

94. Every Executive Engineer shall be guided by the rules laid down by the proper Provincial Authority on the subject of law-suits.

95. The following is a summary of the powers of an Executive Engineer, in charge of a Division which, as regards expenditure, can be exercised only within the limits of the Budget allotments :—

ORIGINAL WORKS.

(*a*) *Public Works Buildings and works of Irrigation or Miscellaneous Public Improvement*—

To sanction new works or additions to the extent of Rs. 200 for each work.

(*b*) *Works for other Departments*—

To sanction to the extent of Rs. 200 for each work (new works and additions) required for other Departments in cases of necessity, when there is no Local Authority of the Department concerned vested with sufficient powers ; but where such a Local Authority exists, Executive Engineers have no power to sanction works of this class for other Departments.

(*c*) *Subsidiary Works for large projects*—

To sanction all subsidiary works and operations connected with large projects, the cost of which is covered by lump sum sanctions, to the extent of Rs. 200 for each work.

(*d*) *Alterations of designs*—

To sanction trifling alterations in the constructive details of works during their execution in cases of necessity, reporting, as a general rule, their action to the Superintending Engineer (para. 78).

REPAIRS.

(*e*) *Buildings and Roads and works of Irrigation or Miscellaneous Public Improvements*—

To sanction repairs, including those for other Departments, to the extent of Rs. 200 (Para. 87).

Executive Engineers.

To sanction repairs connected with the internal administration of the Department, within the assignments made to them from the Budget allotments, to the extent of Rs. 200 for each work.

(*f*) *Emergent repairs*—

Emergent repairs to all works in charge of the Department to any necessary and reasonable amount, in case of imminent danger to the structure.

CONTRACTS.

(*g*) *Contracts*—

To accept tenders for the execution of sanctioned works by contract up to Rs. 2,000 (Chap. VIII, para. 8).

ESTABLISHMENT.

(*h*) *Appointments*—

Executive Engineers have no power to create new appointments, either permanent or temporary, but they may appoint to sanctioned posts Lower Subordinates, if authorized to do so, and Petty and Office Establishments (except clerks forming part of a Provincial Establishment); also temporary Work Establishment on salaries below Rs. 100 a month for which provision has been duly made in a sanctioned estimate.—See also Chapter IX, paras. 15 and 16.

(*i*) *Promotions*—

To promote members of the Office and Petty Establishments attached to their Divisions (except clerks forming part of a Provincial Establishment), as also Lower Subordinate Establishments, if authorized to do so.

(*j*) *Leave*—

Same as Superintending Engineers.

(*k*) *Transfer*—

To transfer Assistant Engineers and Upper or Lower Subordinates within their respective Divisions.

(*l*) *Punishments*—

To fine members of the Office and Petty Establishments employed under them.

Assistant Engineers.

(*m*) *Dismissals*—

To dismiss any person appointed by an Executive Engineer, provided that, in the case of superior pensionable Establishment, the dismissal must be reported to Government and be subject to final approval.

TOOLS AND PLANT.

(*n*) *Purchase or manufacture of Tools and Plant*—

To sanction estimates up to and for Rs. 200 in each case for articles other than office furniture or live-stock (para. 87).

(*o*) *Repairs of Tools and Plant*—

To sanction estimates up to and for Rs. 200 in each case (Chap. X, para. 60).

SUSPENSE ACCOUNTS.

(*p*) *Purchase of Stores*—

To order any stores in part of a regularly sanctioned estimate, provided that the cost of stores ordered from a Government workshop is less than Rs. 500.

(*q*) *Stock*—

To purchase or manufacture stock, sufficient to keep the stock of the Division up to the reserve limit, under such rules as may be laid down by the Local Government (Chap. X, paras. 79 and 80).

Assistant Engineers.

96. Assistant Engineers will be placed under the orders of Executive Engineers, to assist them in the performance of their duties, and will have their Head-Quarters at any place in the Division which the Executive Engineer may appoint, subject to approval by the Superintending Engineer.

97. Assistant Engineers will be employed in examining and reporting on any matter requiring investigation; making surveys; collecting information concerning, and drawing up, projects, designs, and estimates; superintending the construction of works; con-

Upper Subordinates.

ducting the general duties of superintendence and control in any portion of the Division that may be assigned to them; holding specific charge of one or more Sub-Divisions; or assisting the Executive Engineer in any other way that he may require, under the approval of the Superintending Engineer.

98. When detached, an Assistant Engineer, under the control of the Executive Engineer of the Division, will correspond with the Local Authorities, and conduct his duties generally agreeably to the rules laid down for Executive Engineers.

99. Assistant Engineers, on being first posted, should, as a rule, be kept at the Head-Quarters of the Division, until they have made themselves thoroughly acquainted with the office work and forms of account, and with the general routine of duty, as also for the purpose of studying the vernacular.

Upper Subordinates.

100. Upper Subordinates will generally be employed to superintend works or portions of large works, either at the Head-Quarters of the Executive Engineer or his Assistant, or in detached localities. They may also be placed in charge of the current duties of the Department in an out-station or Sub-Division, Europeans being generally selected for those where European Troops are quartered; they shall not, as a rule, be required to keep any public money beyond an imprest. It will be their duty at all times to see that artificers and labourers receive full payment at the prescribed periods.

101. Upper Subordinates are not to be employed as Clerks or Draftsmen in the Offices of Executive Engineers, except temporarily in urgent cases, to be specially reported and sanctioned, or as a means of instructing them while on probation. This is not to prevent Executive Engineers from requiring them to

prepare or copy drawings or documents connected with works or projects on which they may be employed.

102. When in charge of a work, the Subordinate will keep muster-rolls of all labour and accounts of the cost of labour and materials used under the rules contained in Chap. XII.

Sub-Divisional Officers.

103. In cases when Cashiers and Store-keepers are not appointed, their duties will devolve upon the Sub-Divisional Officer, who will himself take charge, and keep the accounts, of the cash and stores.

104. In communicating with, or executing the orders of, the Local Authorities, Civil or Military Sub-Divisional Officers will be guided by this Code, and by the special written instructions which they may receive from the Executive Engineer.

Examiner of Accounts.

105. The Examiner is the Head of the Public Works Accounts Branch in the Province, State Railway line or system, &c., to which he may be attached. It is his duty to audit the charges for expenditure incurred by all Disbursing Officers, to supervise the keeping of the accounts of all the Public Works receipts and expenditure according to the prescribed forms, and to maintain regularity in the financial operations of the Department. This applies to the Examiner of a line of State Railway, or of a Province, though he may have only the grading of a Deputy Examiner.

106. The Examiner will exercise his functions under the orders of the Local Government, or the Administrative Head of a Railway, of which he is the responsible adviser. He will be in close communication with the Secretary to the Local Government in the Department, or the Administrative Head of a Railway, whom he will

assist in all matters affecting accounts and financial requirements.

107. An Examiner of Accounts is not only the appointed adviser of the Administrative Head of the Province, or State Railway to which he may be attached in matters relating to accounts and financial regularity, but he is the Head of that Branch of the Department in the Administration, and, as such, is directly under the orders of the Accountant General, and not of the Head of the Administration.

108. When the Administrative Head of a Province or Railway is not satisfied with the correctness of the Examiner's views, the points in doubt or dispute should, where there is no emergency, be referred for the orders of the Government of India. In emergent cases only should orders on accounts matters, contrary to the opinion expressed by the Examiner, be issued by the Local Government or the Administrative Head of a Railway for the guidance of that Officer, and when such orders are issued, the case should be simultaneously reported with full particulars to the Government of India.

NOTE.—The reference or report to the Government of India should, in the case of the Administrative Head of a Railway, be submitted through the Local Government concerned.

109. In cases in which the orders of a Local Government or the Administrative Head of a Railway on matters concerning the Accounts Branch are, in the opinion of the Examiner, not in accordance with the rules and requirements of that Branch of the Department, he should address the Accountant General, reporting fully the circumstances of the case The Examiner will be responsible that such communications convey correctly the views of the Local Authorities, whenever it may be necessary to allude to those views or the case may be in any way affected by them, and he should, when making his report, furnish the Local Government or the Administrative Head of a Railway simultaneously with a copy of it.

Examiner of Accounts.

110. In all cases where the Local Government or the Administrative Head of a Railway addresses the Government of India on matters of account or financial regularity, and more especially when there is any doubt or dispute respecting them with the Examiner of Accounts, a memorandum by that Officer on the subject should be obtained and forwarded with the correspondence.

NOTE.—See note under para. 108.

111. The Examiner has two distinct functions—

(*a*) As financial assistant to the Secretary to Government or the Administrative Head of a Railway, and

(*b*) As independent Auditor on behalf of the Government of India.

112. Whenever the Examiner is acting in the first of these capacities, the whole of the communications shall be carried on by Office Note; the papers passing between him and the Officer concerned precisely as they now do in all executive matters between a Chief Engineer and his assistant.

113. Where, on the other hand, the Examiner is called on to express an opinion or to take any action as independent Auditor, the communications shall be conducted by official letter.

114. In respect to Establishments, it will be his duty to review this item of outlay as the requirements of the works vary, and to aid the Chief Engineer, Manager, &c., in keeping the expenditure on Establishment as low as possible consistent with efficiency.

115. In making proposals for economy or improvement in organization, the Examiner should always consult the Executive Officers of the Department, especially the Chief and Superintending Engineers, and such proposals should, as a rule, come before the Local Government through the Chief Engineer. But the Examiner is empowered, if he thinks it necessary, to make such

references direct to the Local Government or the Administrative Head of a Railway.

116. In all matters relating to forms and procedure of accounts in his own Office, and in the Department generally, the Examiner will be directly under the orders of the Accountant General in respect of orders of the Government of India, and will communicate with him freely. But he will be responsible that such communications convey correctly the views of the local or other authorities, whenever the case affects matters in the administration of which they are concerned, and is not merely a technical question of accounts. All correspondence of this description which he carries on should be communicated to the Local Government, and when attached to a line of State Railway, to the Engineer-in-Chief or the Manager.

117. All charges incurred for Establishments, and all charges of whatever kind incurred, will be audited by the Examiner on his own responsibility; but in dealing with doubtful charges incurred by members of the Department, the Examiner will act in conjunction with Superintending Engineers, under the rules given in the following paragraphs.

118. The Examiner has power to pass at discretion unavoidable charges for Postal Commission on remittances by money order, as ordinary contingent charges. Local Governments and Administrations may finally sanction any such charges in cases of doubt.

119. The Examiner has power, without reference to any other authority, to pass to the credit of Executive Engineers and other Officers entrusted with public moneys who are directly in account with his Office—

A.—Duly authorized salaries of the permanent and temporary Establishments, travelling allowances, and any specific payments which are provided for in some Public Works Budget Estimate.

—Contingencies of the Public Works Establishments to the extent of Rs. 500 a month in each Division.

C.—Charges for sanctioned original works and repairs within the following limits:—

(*a*) Charges of or under Rs. 500 each, irrespective of the amount originally sanctioned.

(*b*) Charges above Rs. 500 and not more than Rs. 10,00 each, when not more than Rs. 500 in excess of the amount originally sanctioned, except in the case of Productive Public Works.

(*c*) Charges above Rs. 10,000 each, when not more than 5 per cent. in excess of the amount originally sanctioned, except in the case of Productive Public Works.

(*d*) Charges subsidiary to sanctioned projects, as for materials, to such extent as not to exceed, with other items of expenditure, the sanctioned outlay for the year.

120. All charges not in the above list (including charges for works which have been incurred on general sanction only, and not against regular sanctioned estimates) must be reported, as soon as passed, to the Local Government, with the opinion of the Examiner and Superintending Engineer regarding them, or in the case of a Railway, to the Engineer-in-Chief or Manager.

121. An Examiner in charge of a Public Works Office of Account has power to write off, without reference to higher authority, sums not exceeding one rupee in each case which from any cause may have become irrecoverable, or in his judgment are such as should be passed though not covered by ordinary rule. He may also write off similar sums above one rupee and not exceeding ten rupees in each case when he is satisfied that Government would, on reference, sanction such a course.

All items exceeding one rupee must, however, be reported half-yearly to the Local Government or Administration, or to the Government of India, according as

the expenditure may pertain to Provincial or Imperial Funds.

122. A register will be kept in Form No. 63A in each Account Office for all items written off on the authority of the Examiner. The half-yearly statement, which should be submitted for the periods ending 30th June and 31st December, will be an extract from this register of the items exceeding one rupee. The statements for the Government of India should be submitted through the Accountant General, Public Works Department.

123. In all matters relating to the audit of charges for establishments and travelling allowances, and generally in cases on which fixed rules have been laid down by the Government of India, Examiners are on the same footing as Civil Auditors. They are bound rigorously to act on those rules without admitting of any exception; and in cases of doubt, references as to the construction of the rules should be made to the Government of India through the Accountant General; or when the rules are contained in the Civil Service Regulations, through the Local Government.—See Chap. I, para. 4.

124. Whenever an Examiner receives instructions from the Local Government or the Administrative Head of a Railway to pass an item of Establishment charge which he has represented to be one which, in his opinion, does not properly admit of being audited, it will be his duty to pass the charge provisionally, reporting the matter fully to the Government of India through the Accountant General.

125. In the audit of charges not coming within the above rules, and generally in cases in which the expenditure is at the discretion of the Local Government or the Administrative Head of a Railway, the Examiner will be guided by the orders of those authorities; but this should not prohibit the submission of his

opinion to the Local Government or the Administrative Head of a Railway, if the orders he receives do not appear to him in conformity with the Audit Rules. In such cases the Examiner will forward a copy of his letter to the Accountant General. In unimportant cases, however, no reference need be made to the Accountant General until the Local Authority has had an opportunity of rectifying the orders passed. The Examiner must in all cases exercise his discretion as to the course to be followed.

126. Examiners and Deputy Examiners in independent charge of Account Offices will draw their pay and travelling allowances on bills separate from those of their Office Establishment and submit their bills, after passing them provisionally and paying themselves, to the Accountant General, Public Works Department, for final audit.

In every case in which a change in the pay or allowances of any other member of the Superior Accounts Establishment becomes necessary, the Examiner is required to report to the Accountant General the whole pay and allowances in detail decided or proposed to be audited. The same course should be followed when an Officer is newly appointed or is transferred to another office.

127. It is the duty of the Examiner to bring to the notice of the Local Government, or the Administrative Head of a Railway, all cases of expenditure being irregularly incurred. This will be done periodically in the Statement of Objectionable Items, but exceptional cases should be specially reported. In all cases careful inquiry is first necessary. This is generally carried out through the Audit Notes; and it should be carefully borne in mind that in these notes and inquiries—the facts being elicited first through the Executive Engineer's own scrutiny as much as possible, and then by the subsequent scrutiny of the Examiner—the decision as to the suffi-

ciency of the explanations and of the action to be taken, will rest with the Executive Branch. The Examiner must on no account usurp their functions, but confine himself to eliciting the facts and representing them to the proper authorities, until nothing that he considers irregular exists without having been brought to the notice of the Local Government or the Administrative Head of a Railway, and of the Accountant General.

12ℰ. Certain classes of expenditure require the sanction of the Secretary of State. The Examiner, in the exercise of his functions as an independent Auditor, shall require the sanction of the Secretary of State for India before admitting any charge for which, in the following rules, the authority of the Secretary of State is declared to be necessary.

NOTE.—The rules for the grant of honoraria and acceptance of fees by Government Officers will be found in articles 89 to 91 of the Civil Service Regulations, 1st edition.

Extract from Finance Department Resolution No. 2232, dated 7th May 1890.

I.—An Audit Officer, before admitting in audit any charge against the public revenues which requires the sanction of the Secretary of State, must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State. The cases in which that sanction is necessary are stated in the following rules. For the admission of any charges which are not stated in these rules to require the sanction of the Secretary of State, the authority of the Government of India (or in classes of cases for which the Government of India has delegated its powers to Local Governments, the authority of the Local Government) is sufficient.

II.—In these rules the word "salary" includes all payments to Officers from General revenues or from Local funds administered by Government, whether in the nature of fixed allowances or of fees, rewards or honoraria, and also the value of free quarters or house-rent.

III.—The sanction of the Secretary of State is required to the following:—

(1) The creation of an appointment of which the salary exceeds Rs. 3,000 a year, whether permanently or

temporarily. But in the case of a temporary appointment, the sanction need not necessarily be obtained previous to the appointment taking effect.

(2) The raising of the salary of a duly sanctioned appointment to an amount in excess of Rs. 5,000 a year, whether permanently by the grant of increased fixed allowances, or temporarily by the grant of fees, rewards or honoraria.

(3) All orders involving expenditure for which the Civil Service Regulations, or other authorised Code, specifically declare that the sanction of the Secretary of State is necessary.

IV.—The following are exceptions to the preceding rule; for them the sanction of the Government of India is sufficient :—

(1) The grant of travelling and conveyance allowances.

(2) The grant of deputation allowances, that is, of allowances in addition to other emoluments to Officers placed on deputation, as defined in clause (1) of Resolution in the Finance and Commerce Department, No. 900, dated 9th May 1884.

V.—In applying these rules Audit Officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Codes, the Forest Code, and any other authorised Code have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State, any pensions, acting allowances, or other allowances which are admissible under the rules of those Codes. Any allowances which are in excess of those admissible under those Codes will require the sanction of the Secretary of State if they come within the terms of Rule III above.

VI.—Audit Officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to Military Officers in the Police in some Provinces, and the rules under which rewards are granted to Officers for passing language examinations) had duly received the Secretary of State's sanction when that is necessary, although, under the procedure in force up to that year, the orders were communicated to audit offices on the authority of the Government of India only.

Examiner of Accounts.

VII.—The following rules are special for the Public Works Department :—

(1) No outlay shall be charged to Loan Funds unless the Secretary of State has sanctioned the work as one which may be constructed from such funds.

(2) In the case of construction of works charged to Revenue, the sanction of the Secretary of State is required to any work of which the estimate of cost exceeds—

(*a*) Rs. 10,00,000 when provision for Establishment and Tools and Plant is not included ; and

(*b*) Rs. 12,50,000 when it is included.

(3) When the estimate for construction of a work either from Loan Funds or Revenue has been sanctioned by the Secretary of State, the Government of India can sanction outlay in excess of the original sanctioned estimate up to a limit of 10 per cent. on the estimate, or of Rs. 12,50,000, including Establishment and Tools and Plant, whichever is less; but any excess over a Revised Estimate sanctioned by the Secretary of Secretary of State can be sanctioned only by the latter authority.

(4) For the purpose of determining whether the sanction of the Secretary of State is necessary under clauses (2) and (3) of this rule, a group of works which form one project shall be considered as one work, and the necessity for obtaining sanction to a project is not avoided by reason of the fact that the cost of each particular work in the project is within the powers of sanction of the Government of India.

(5) In the case of Railways, the Government of India can only sanction, even when the estimated cost is less than Rs. 12,50,000 and charged to Revenue, a short addition to, or extension of, an existing line plainly required to supply needful conveniences to a traffic already established. The sanction of the Secretary of State is necessary when the line to be constructed, however short, involves a possible extension, the general policy of which is a matter for the deliberation of the Secretary of State in Council.

Examiner of Accounts.

VIII.—Any objection raised under these rules to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled. All objections should be referred to the Government of India, through the Accountant General, Public Works Department.

129. The Examiner may call for such supplementary or additional accounts, from any Disbursing or Executive Officer, as he may consider necessary for the elucidation of his accounts, but no periodical Account or Return can be established in addition to those laid down in the Code except under authority of the Local Government.

130. The accounts of the Department, after passing through the Examiner's books, will be eventually submitted to the Accountant General for incorporation with the general accounts of the Empire.

131. In addition to the prescribed Returns and Accounts, Examiners will furnish the Local Government or the Administrative Head of a Railway, or the Accountant General, with such others as may be called for, but they are not required to submit accounts to any other Officer or Department. Any reasonable statistical or other information required by the Chief Engineer which can be obtained from the records of the Accounts Office is to be promptly supplied.

132. It is the duty of the Examiner to keep the Chief Engineer advised of the progress of the cash expenditure in the Province, and to supply that Officer with such information as may enable him to regulate the application of the Funds in strict accordance with the provisions of the Budget appropriation.

133. The Examiner or his Deputy should inspect, as a rule, every Executive Office at least once a year; but the Head Accountant may be deputed to visit the less important Offices, with the approval of the Local Government or the Administrative Head of a Railway. A brief

report of these inspections, noting any irregularities or defects that may be observed, is to be submitted to the Local Government or the Administrative Head of a Railway, and a Half-yearly Report of all inspections made to the Accountant General in P. W. D. Form No. 100. It will rest with the Local Government or the Administrative Head of a Railway to issue the orders necessary to enforce the rectification of whatever the Examiner may bring to notice as wrong or irregular. A copy of such orders should be furnished to the Examiner.

134. When drawing up Inspection Reports on Divisional Offices, Examiners should attend to the following instructions :—

(*a*) The beginning of each Report should show—

1st.—The date on which the last inspection was made.

2nd.—The name and grade of the Executive Engineer and the date on which he received charge of the Division.

(*b*) In the body of the Report the name and grade of any Officer or Subordinate responsible for irregularities noticed should invariably be mentioned.

(*c*) Previous reports should be referred to, and if it is found that any irregularities therein noticed have not been corrected, the same should be prominently noticed as matters on which instructions have been issued but not attended to.

(*d*) The Report should also, as a rule, show briefly what steps have been taken to remedy all defects previously noticed.

135. One of the most important points to be looked into in the course of the inspection is the treatment of the initial accounts rendered to Executive Engineers. When cases are brought into the Civil or

Criminal Courts, these initial accounts are the documents which the Judicial Officers generally require as evidence, and therefore the mode in which these documents are treated and filed in Divisional Offices should invariably form one of the points for investigation in the course of inspection. The Inspecting Officer should see that they are free from corrections and erasures, in order to serve as evidence when required for that purpose.

136. The Half-yearly Reports of inspection on Offices of Executive Engineers should be submitted to the Accountant General, for the periods ending 31st March and 30th September, respectively. In the Half-yearly Report of inspections for the period ending 31st March, a memorandum should be appended showing the Divisions that have not been inspected during the year.

137. To obviate possible inconvenience, the Examiner should give the Accountant General timely intimation of any projected tours of inspection that may be likely to take him far from his Head Quarters.

138. The Examiner should take the opportunity afforded by these inspections not only to check and bring to notice irregularities which may have occurred, but to aid the Executive Engineer by his advice and experience in the management of the Divisional accounts, so that, while they may be prepared in a clear and methodical form, they may at the same time be kept free from useless returns or redundancy of any kind.

139. If the accounts of any Executive Engineer fall into arrears or confusion, the Examiner is responsible for promptly taking measures towards the adoption of the necessary remedies. Thus, if any investigation is advisable, he should either at once proceed to the Division himself, or depute an Officer or a competent Accountant to make it; and if assistance is requisite, additional Accountants should be sent to remain until the arrears are brought up and the accounts put into order. He will make special report of any such case,

and suggest any measure that may be necessary which lies beyond his own powers, to the Local Government or the Administrative Head of a Railway.

140. The Examiner should be furnished, through the Accountant General, with copies of all Circulars issued by the Government of India to Local Governments, but Local Governments and Administrations (including the Director General of Railways and Consulting Engineers) will supply Examiners direct with copies of other Government of India Resolutions and Orders affecting the work of the Audit Office.

Divisional Accountants.

141. The duties of Divisional Accountants are to check the arithmetical accuracy of all accounts and returns received from Subordinates, and all bills and other claims presented by Contractors and others, and to compile the Divisional accounts and other returns with accuracy in accordance with the several forms prescribed, and generally to assist the Executive Engineer in all matters relating to the expenditure of cash and stores in the Division.

142. Accountants are responsible for the correct compilation of the Divisional accounts, according to prescribed rules, from the data furnished by Sub-Divisional Officers and others, for the accuracy of all calculations therein, and for bringing to the Executive Engineer's notice any irregularities that may come to light in examining the accounts.

143. The relative position of a Divisional Accountant to the Executive Engineer in respect to account is analogous to that of a Sub-Divisional Officer to an Executive Engineer in respect to works, and the responsibilities of the latter for the work of the Divisional Accountant are similar to those which attach to him in respect to the execution of works under charge of other Subordinates.

Chapter IV.—General Rules—Personal Matters.

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Rules affecting the pecuniary and other similar relations of members of the Department.

1. Civil Engineers and others, under special agreement with the Secretary of State, will be liable to serve in any part of India unless their agreements contain a proviso to the contrary.

2. No person employed in the Department shall have a personal pecuniary interest, directly or indirectly, in the construction of any public work, or in the manufacture, supply, or sale of building materials. All Government servants should also abstain from any investments which interest them privately in affairs or undertakings with which their public duty is connected, and persons, acting as Government Directors of Companies, must have no personal interest in the Company so long as they act as such.—See also Appendix F.

3. Every member of the Department, whether Civil or Military, must consider that his salary or pay, for the time being, or as defined in any agreement with the Secretary of State, is his sole legal remuneration; and that the receipt of commission, or any consideration, directly or indirectly, on account of any business or transaction in which he shall be concerned in behalf of Government, is prohibited. Every Officer of Govern-

ment is bound to report to his Departmental superior every infringement of this rule which may come to his knowledge.—See also Chap. I, paras. 112 and 122, *et seq.*

NOTE I.—An exception is, however, allowed in cases of arbitration as follows :—

(1). An Officer shall not act as Arbitrator in any case without the sanction of his immediate superior, or unless he be directed so to act by a Court having authority to appoint an Arbitrator.

(2). No public Officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any Judicial or Executive Office which he may be holding.

(3). If an Officer act as Arbitrator at the private request of disputants, he shall accept no fees.

(4). If he act by appointment of a Court of Law, he may accept such fees as the Court may fix.

II.—There is also no objection to an Officer of the Department competing for any prize offered by a Municipality for preparing for it any designs or estimates, and to his receiving the award if he competes successfully.

III.—An Officer of the Department, called upon by a Court to act in a Commission to give reliable information on certain technical points of Engineering, may be permitted to retain such fees as are fixed by the Court, subject to the condition of Clause 2 of Note I above.

4. Civil and Military Officers are strictly prohibited from entering into pecuniary arrangements with members of the Department, in connection with the resignation of any appointment, or in the matter of exchange of appointments.

5. The receipt, or acceptance, of an offer, or the attempt to obtain any consideration beyond the legal remuneration of any person in the Department, is punish-

Rules affecting the pecuniary and other relations of members of the Department.

able under Section 161 of the Indian Penal Code quoted below :—

"Whoever, being or expecting to be a public servant, accepts or obtains, or agrees to accept, or attempts to obtain from any person, for himself or for any other person any gratification whatever, other than legal remuneration, as a motive or reward for doing, or forbearing to do, any official act, or, for showing or forbearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering or attempting to render any service or disservice to any person with the Legislative or Executive Government of India, or with the Government of any Presidency, or with any Lieutenant-Governor, or with any public servant as such, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both."

NOTE I.—The word "gratification" is not restricted to pecuniary gratifications or to gratifications estimable in money.

II.—The words "legal remuneration" are not restricted to remuneration which a public servant can lawfully demand, but include all remuneration which he is permitted by the Government which he serves, to accept.

6. The rules regarding sale of property to Natives by British Officers are given in Appendix E, and should be observed by all Officers of the Department, whether Civil or Military.

7. (1) All Officers in the Department, both Civil and Military, who hold gazetted appointments, are prohibited, under pain of dismissal, from taking loans from or otherwise placing themselves under pecuniary obligations to, persons subject to their official authority or influence, or residing, possessing property, or carrying on business, within the local limits for which such officers are appointed.

(2) This prohibition does not extend to transactions, in the ordinary course of business, with Joint Stock Banks and British firms.

8. The rules on the subject of land holding and commercial speculations, and regarding acceptance by public officers of addresses and testimonials, are given in Appendix F and Appendix G, respectively.

Employment of Government servants outside their own Department.

9. No Officer of the Department shall ask or accept pecuniary aid or subscriptions from Native Chiefs, or Officials of Native States, in pursuance of public, semi-public, or private objects, except with the sanction previously obtained of the Local Government to which he may be subordinate.

10. The following are the rules on the subject of connection of Officers in the service of Government with the Public Press:—

I.—No Officer in the service of Government is permitted, without the previous sanction in writing of the Government under which he immediately serves, to become the proprietor, either in whole or in part, of any newspaper or periodical publication, or to edit or manage any such newspaper or publication. Such sanction will only be given in the case of newspapers or publications mainly devoted to the discussion of topics not of a political character, such for instance, as art, science, or literature. The sanction will be liable to be withdrawn at the discretion of the Government.

II.—Officers in the service of Government are not prohibited from contributing to the Public Press; but their position makes it incumbent upon them to confine themselves within the limits of temperate and reasonable discussion, and they are prohibited from making public, without the previous sanction of Government, any documents, papers, or information of which they may become possessed in their official capacity. In case of a departure from them, or if the Government should consider the connection of any Officer with the press to be contrary to the public interests, his liberty to contribute will be withdrawn.

III.—The Government of India will decide, in case of doubt, whether any engagements of Officers with the press are consistent with the discharge of their duties to the Government.

Employment of Government servants outside their own Department.

11. Persons employed in one Department are not

Employment of Government servants outside their own Department.

eligible for employment in another, without the full consent of the Head of the Department in which they are employed; and no person dismissed from a Department for misconduct, which is at the time declared by competent authority to be such as to incapacitate the person for re-employment, may be so employed in that Department, or in any other, without the sanction of the Government or of the authority which dismissed him.—See also Chap. I, para. 45.

12. The following rules are laid down regarding the employment of Government Officers in establishments other than that to which they belong, or in any other employment, while on leave or otherwise.

I.—No Head of an Office should employ, either temporarily or permanently, an Officer belonging to another establishment, without the previous consent of the Officer on whose establishment he is at the time borne. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the Officer joins his new appointment, his employment may be made conditional on consent being obtained in due course.

II.—It shall be incumbent upon an Officer employed under Government, whether on leave or not, before *accepting* other employment either to resign his previous appointment, or to obtain the consent of his Departmental superior to his accepting such employment. If such consent is not obtained either previously, or when this is not possible, in due course, the Officer renders himself liable to be discharged from his previous appointment, and thus to lose the benefit of his previous service for pension.

There is nothing in the above rules to prevent an Officer on one establishment seeking employment on another. But an Officer is not placed under any disability by resigning one appointment to take up another [Civil Service Regulations, 1st Edition, Article 460 (*b*)], and it must be held to be a breach of discipline if an

Rules regarding Security Deposits.

Officer actually transfers his services to a new employer without first obtaining the consent of his old employer, or definitely resigning his old employment.

13. When an Officer desires to take up service other than under Government, the special orders of the Government of India are in all cases necessary, and without the special orders of the Government of India no Officer of Government, who is in receipt of furlough or leave allowance, may take service under any other employer in India, and no Officer, whose services have been lent to any other employer in India, can take leave or obtain leave allowances from the Government of India unless he actually quits his employment for the period of such leave.

14. When a person in private service seeks an employment under Government, without producing the written permission of his employer, the Officer with whom the appointment rests should always communicate with the latter before appointing the applicant.

Rules regarding Security Deposits.

15. Cashiers, Pay Masters, Pay Clerks, Sub-Store-keepers and Store-keepers, whether appointed permanently or temporarily, must furnish security under the general rules contained in the following paragraphs, the amount being regulated according to circumstances and to local custom in each case under the sanction of the Chief Engineer. Lower Subordinates entrusted with the custody of cash or stores may be required to furnish security at the option of the Local Government, which shall determine whether the amount shall be paid in a lump sum or by deductions from salary.

NOTE.—This does not apply to Store-keepers in the Superior Revenue Establishment of State Railways, who are exempted from furnishing security.

16. Without the special sanction of the Local Government security must be either a deposit of cash

Rules regarding Security Deposits.

or of Government Promissory Notes and Government Stock Notes. Government Promissory Notes deposited as security must be dealt with as laid down in para. 87, Chapter XIII, Vol. II. Executive Engineers and other Officers with whom they are deposited will forward the notes to the Examiner with whom they are in account, after, in case they are to lie in deposit over one year, endorsing them :—

In the Madras Presidency—*Pay to the Accountant General, Madras.*

In the Bombay Presidency—*Pay to the Accountant General, Bombay.*

Elsewhere—*Pay to the Comptroller General.*

If they are to lie in deposit for less than one year, they will not be endorsed as above, but will remain as endorsed by the depositor in favour of the Executive Engineer or other Departmental *ex-officio* holder.

NOTE.—For procedure with respect to Stock Notes deposited as security, see Chapter XIII, para. 87A.

17. Officers with whom Government Promissory Notes are deposited as security should exercise the greatest care in satisfying themselves, before accepting the Notes as security, that they have been formally endorsed to the intending depositor by the previous possessor, and that, so far as can be ascertained, the sole right to their possession is vested in the person depositing them.

18. Cash or Notes deposited as security must be accompanied by an Agreement of Deposit in P. W. D. Form No. 91. Should the person be only temporarily appointed to the Department, P. W. D. Form No. 92 will be used.

19. The Security Bond or Agreement of Deposit must be executed and made over to the Chief Engineer to be deposited with the Examiner before appointment to the Department, or before entrusting the person

Rules regarding procedure in regard to law suits, &c.

employed with the custody of stores or cash. The Bond should be retained permanently, or until it is certain that there is no necessity for keeping it longer.

20. If cash be deposited as security, the Executive Engineer or other Officer concerned should open an account in the Postal Savings Banks in his own name on behalf of the depositor, *e.g.*, "Executive Engineer, A—pore on account of security of A.B." The Pass Book will be issued to the Officer making the remittance, and not to the actual depositor.

Rules regarding procedure in regard to law suits, &c.

21. When any Officer or Subordinate in the Department is personally sued in a Court of Requests, or any Civil Court, by parties claiming from him wages or money arising out of transactions in which he is concerned only in his official capacity, and *bonâ fide* on behalf of Government, it will be necessary that he defend the suit by pleading that Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of a Government Officer, the party aggrieved may, as a general rule, bring the suit against such Officer, and it would be no defence for the Officer sued to contend that Government ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principal. The distinction is between suits on contracts and suits for wrongs. In cases of the latter kind, it will remain with the Government to determine whether it would be just and proper that the defence should be carried on at the expense of Government. In either case, failing to defend the suit, or to reply to the plaint in person or by Attorney or Vakeel, as the case may require, the Officer or Subordinate will become personally responsible.

22. The following rules are laid down regulating

Leave.

the course to be followed by Government Officers for the vindication of their acts as public functionaries :—

(i) It is a standing order that, without obtaining the authorization of the Government to which he is immediately subordinate, no Officer of Government is permitted to have recourse to the Courts for the vindication of his public acts, or of his character as a public functionary, from defamatory attacks. In giving authority to institute proceedings, the Local Government concerned will decide whether the circumstances of the case are such that the Government should bear the costs of the proceedings, civil or criminal, or leave the Officer to institute the prosecution or suit at his own expense; and in the latter case it will also determine, in the event of the matter being decided by the Courts in the Officer's favour, whether he should be recouped by Government the whole or any part of the costs of the action.

(ii) The ruling above laid down does not affect an Officer's right to defend his private dealings or behaviour, in any way that he may be advised; but his official reputation is in the charge of the Government which he serves, and it is for that Government to decide in each case whether the institution of proceedings to vindicate his public acts or character is necessary or expedient.

23. All Local Governments and Heads of Departments should impress upon their subordinates the discredit attaching to a resort to the Insolvent Court. Such a proceeding should be considered as of itself constituting a sufficient cause for exclusion from the public service, unless it shall appear that the embarrassments of the insolvent have been the result of circumstances over which he could exercise no control.

Leave.

24. Leave admissible under the rules may be granted as follows (See also Appendix I, and Vol. II, Chap.

Leave.

XVI, in respect to grant of leave to Military Officers serving in the Military Works Department) :—

By Local Governments.

(*a*) Leave of all kinds to Civil Officers, excepting to Superior Officers of the Accounts Branch, and in the Railway Branch, to Engineers-in-Chief and Managers of open lines of Railway, to all of whom leave on urgent medical certificate alone may be sanctioned without previous reference to the Government of India.

Leave in India (not including subsidiary leave) to Military Officers, both Superior and Subordinate—But see Note II below.

(*c*) Furlough in India to Military Officers subject to Military rules and on certificates by the Military Department of the Presidency concerned.

By other Authority.

Leave of all kinds to any Officer by the authority whose duty it would be to fill up his appointment if vacant.

NOTE I.—A Local Government may empower Superior Officers serving under them to grant privilege leave to any person under their orders, reporting the grant of leave, in the case of gazetted Officers, to the Head of the Department.

II.—Leave in India (privilege leave excepted) to Warrant Officers of all grades can be granted only by the Government of India in the Military Department, on applications submitted by Local Governments.

III.—Leave should be granted only on certificate of the Examiner in all cases in which such certificate is necessary.—See para. 28.

25. All leave, except privilege leave, granted to Officers of the Engineer and Superior Accounts Establishments, and to all Officers holding analogous rank, must be gazetted.

26. The dates of making over and receiving charge of an office, or of departure on, or return from, leave of any kind, will not be notified in the *Gazette of India*, but the authorities granting the leave will cause the necessary communication to be made to the Audit Office, and to the Officials concerned to know the facts, by Office memoranda or certificates. The dates of vacation

of office, or of departure on leave, in the case of Chief and Superintending Engineers under Local Governments, and of Officers under Local Administrations, or under the Inspector General or the Director General, and also of Superior Accounts Officers, must be promptly reported to the Government of India to allow of promotions being made and reversions ordered without delay. All communications made under this paragraph should specify whether the event occurred in the forenoon or afternoon of the date concerned.

27. All applications for leave must be made to or through the departmental superiors of the applicant; in the case of Accountants and members of the Upper and Lower Subordinate, Petty or Office Establishments, they should be accompanied by an extract from the applicant's Service Book, showing his previous leave and service.

28. All applications for leave from Officers for whom Leave and Service Registers are maintained will be forwarded by the applicant through the usual channel to the Examiner, who will draw up a statement of previous leave granted to the applicant. If the leave can be granted under the rules, that Officer will certify the fact in the following form:—

With reference to the above application [*here enter the nature of the leave*] for ——— months may be granted to ———— under Article ———, ———, of the ———— ————Civil Service Regulations.

(Signed) A. B.,
Examiner of P. W. Accounts.

29. The Examiner will forward the application and certificate to the Officer vested with power to grant the leave, or to the Local Government or the Administrative Head of a Railway, by whom it will be submitted, when necessary, to higher authority.

Last-Pay Certificates.

30. The following rules are prescribed for the issue of last-pay certificates to Officers when proceeding on leave out of India other than on privilege leave, and when entitled to allowances during the leave :—

NOTE.—In the case of Royal Engineer Officers proceeding to Chatham for instruction under the rules in Appendix H, the same procedure in granting last-pay certificates should be followed.

(1) In all cases the Examiner who audits the pay of the Officer, when he certifies on the Officer's application that the leave is admissible, or as soon as the Officer's leave is gazetted or otherwise notified to him, whichever may happen first, will send to the Officer a letter in Form No. 114A with enclosures in Forms Nos. 114B and 114C. The Officer is required to return the Form 114B to the Examiner with the information filled in. Subsequent action will depend upon whether the Officer does or does not intend to pass through the Examiner's station.

(2) If the Officer intends to pass through the Examiner's station, he must call at the Examiner's Office, and on his producing a preliminary last-pay certificate, Form No. 114D, the Examiner will arrange for his being paid up to proposed date of departure, and will give him a final last-pay certificate in Form 114E, and also a copy of Form 114H. Before giving him his preliminary last-pay certificate the Executive Engineer of the Division to which he is attached may, if desired, pay him salary and allowances up to date of making over charge, including any audited travelling allowance. All other claims must be settled by the Examiner.

(3) If the Officer does not intend to pass through

Last-Pay Certificates.

the Examiner's station, as soon as the Examiner receives back Form 114B with the information filled in, he will send to the Executive Engineer a statement under cover of a letter in Form 114J, showing in detail the salary and allowances, including audited travelling allowance, payable to the Officer up to and including the day before sailing, prepared on the assumption that he will make over charge and sail on the dates stated in Form 114B, and distinguishing between dues accruing up to and dues accruing after making over charge; also a last-pay certificate in Form 114E prepared on the same assumption. In the case of a Non-Commissioned Officer, the Examiner will send his furlough certificate (in duplicate) as well.—See Chapter V, paragraph 105.

(4) The Executive Engineer will then pay to the Officer, after he has made over charge, all dues shown in the Examiner's statement, correcting the amounts, if necessary, with reference to any actual change in the date of making over charge or any anticipated change in the date of sailing, or both, taking care that if the change involves any extension of the number of days subsidiary leave (*i. e.*, between making over charge and sailing) beyond the maximum shown as admissible in the Examiner's statement, then subsidiary leave allowances must be calculated and paid at furlough pay rates, though they may have been entered by the Examiner as payable at full-pay rates.

(5) If there has been no alteration in either of the dates referred to in Rule (4), the Executive Engineer, after paying the Officer, will hand

him the final last-pay certificate received from the Examiner, and will return the Examiner's statement by post on the same day. But if either of the dates in question has been changed, instead of giving the final last-pay certificate to the Officer, he will return it to the Examiner with the corrected Examiner's statement, and at the same time he will telegraph to the Examiner—(1) the actual date of making over charge, whether forenoon or afternoon, (2) the date of sailing, as then intended, and (3) the total amount paid to the Officer.

(6) If there has been any change of dates, the Examiner, on receipt of the Executive Engineer's telegram, will prepare a revised final last-pay certificate, and will send it, as requested or as time permits, either to the Examiner at the port of embarkation, or to the Officer at his station, or at any address given by him, with instructions to forward it to the Examiner at the port of embarkation if it cannot be delivered to the Officer himself. If even then the revised final last-pay certificate misses the Officer, he should leave his English address with the Examiner at the port of embarkation, who will forward the certificate by the first mail after receipt.

(7) The Officer proceeding on leave, on arriving at the first port at which the vessel touches after leaving the port of embarkation, is required to report to the Examiner in Form No. 114H, supplied to him for that purpose, the actual date on which he left India.

(8) When the Examiner delivers, or receives from the Executive Engineer a report (Form No. 114K) that he has delivered, the last-pay

certificate to the Officer, he will forward a duplicate of that certificate to the Local Government for transmission to the Secretary of State through the usual channel. If delayed beyond fifteen days, or the second mail after the Officer's departure, it should be accompanied by an explanation as to the cause of the delay, unless a temporary last-pay certificate has been issued under para. 38.

(9) In cases where the date of sailing as assumed in the last-pay certificate actually delivered or sent to the Officer is not adhered to, an amended final last-pay certificate will be sent by the Examiner to the Government and not to the Officer himself, but the adjustment of any over or under payment of dues accruing in India owing to alterations of the rates of subsidiary leave allowance, or to any other causes, will be made on the Officer's return from leave.

31. If an officer proceeding on long leave to Europe does not intend to draw allowances from the Home Treasury during his absence, he must nevertheless take with him a certificate of leave in P. W. D. Form No. 114L from the Examiner who audits his pay. If the Officer visits England this certificate is to be presented at the India Office.

If the Officer afterwards desire to draw his leave allowances at the Home Treasury of the Government of India, or at some Colonial Treasury, he must obtain a last-pay certificate in P. W. D. Form No. 114E from the Examiner who audited his pay when he proceeded on leave.

32. An Officer proceeding to Europe should present his last-pay certificate at the India Office in London.

Last-Pay Certificates.

When he returns to India he should bring a last-pay certificate from the India Office.

33. An Officer belonging to any of the undermentioned classes cannot obtain a last-pay certificate in P. W. D. Form No. 114E, or a certificate of leave in P. W. D. Form No. 114L until he furnishes the Examiner with a certificate of the furlough taken by and due to him, which certificate he should obtain from the Secretary to the Government of India in the Military Department, if he belongs to the Bengal Army, or from the Adjutant General of the Madras or Bombay Army, if he belongs to either of those Armies :—

Military Commissioned Officers and Warrant Officers holding Honorary Commissions who are subject to the Military Furlough Rules of 1868 or 1875.

Warrant Officers not holding Honorary Commissions who are subject to the Military Furlough Rules of 1875.

This certificate is necessary to enable the Examiner to fill in columns Nos. IV and XIV of Form No. 114E and Nos. II and IX of Form No. 114L. The certificate is not required from Warrant Officers not holding Honorary Commissions who are subject to the Military Furlough Rules of 1868, nor from Non-Commissioned Officers, in all of whose cases columns IV of Form No. 114E and II of Form No. 114L may be left blank, and columns XIV and IX of these forms, respectively, filled up with reference to the rules in Articles 1669 to 1675, Army Regulations, India, Volume II, Part II.

34. An Officer must, if possible, appear personally at the Office where his last-pay certificate is completed.

35. In the case of an Officer sent to England as a lunatic, and granted leave, his leave and last-pay certificate, in original as well as the duplicate, should be at once submitted to the Government of India (or Madras or Bombay) for transmission to the India Office.

36. The Examiner who issues the final last-pay

certificate of an Officer is entirely responsible for the accuracy of that document. Great care and caution should be exercised in the preparation of these certificates.

37. Duplicate certificates should be so marked on the face; and whenever a corrected last-pay certificate, whether original or duplicate, is furnished for any Officer of the Department, it should invariably be marked prominently with the words "Amended Certificate." The amended certificate should not be forwarded to the Officer, but to the Local Government, for transmission to the Secretary of State, with appropriate explanation.

38. The following rules regulate the granting of temporary last-pay certificates:—

(1) A temporary last-pay certificate in Form No. 114F may be issued to any member of the Public Works Department, Civil or Military, proceeding on leave to Europe, by the Examiner who audits his pay, or in the case of Officers stationed at Aden, by the Executive Engineer of the Aden Division. A temporary last-pay certificate should be issued only in cases in which the final last-pay certificate cannot be granted without delay, owing, for instance, to delay in the publication of the order granting the leave, or in obtaining an interpretation of a rule, or some other information necessary to the preparation of the final last-pay certificate.

(2) The issue of a temporary last-pay certificate should be the exception, not the rule, and a report of each issue of such a certificate should be made to the Accountant General, Public Works Department, accompanied by an explanation of the cause of its issue.

(3) In issuing a temporary last-pay certificate, the same procedure should, as far as possible, be followed as in the case of a final Last-Pay Certificate.

39. An Officer proceeding to a Colony should submit his last-pay certificate—

(*a*) If he embarks at any port not in the Madras or Bombay Presidency.	To the Comptroller of India Treasuries.

Last-Pay Certificates.

(*b*) If he embarks at any port in the Madras or Bombay Presidency.	To the Accountant General at Madras or Bombay, as the case may be.

The Comptroller of India Treasuries or the Accountant General at Madras or Bombay, as the case may be, will retain the last-pay certificate, and in lieu thereof issue a warrant upon the Colonial authority concerned. The rules on this subject are laid down in the Civil Service Regulations, 1st Edition, Articles 966 to 969.

40. Privilege leave allowances are not payable out of India; but in case an Officer leaving India should afterwards want his privilege leave to be commuted, he should take with him a certificate in Form No. 114G. This certificate should be furnished by the Examiner, but to those Officers only who may apply for it, and the Examiner need make no enquiries as to the place in which an Officer intends to spend his privilege leave. A Military Officer subject to Military rules must furnish the Examiner with the Military Department certificate referred to in para. 33 to enable the Examiner to prepare his privilege leave certificate should he require one.

41. The rules in paras. 30 to 40 regarding the issue of final last-pay certificates to Officers are also applicable to subordinates who take leave out of India; but in their case the communication from and to the Examiner should be made through their official superior. In the case of Non-Commissioned Officers the procedure laid down in Chap. V, para. 105, should be followed.

42. No claim which has been outstanding for more than six months against an Officer quitting India on leave of absence or retirement should be noted in his last-pay certificate for recovery by the Secretary of State for India. If any such claims are discovered, they should be reported, with full particulars and explanation of the delay in their assertion, for the orders of the Government. They should also be entered in the

Departure on and return from leave.

Officer's last-pay certificate, though not "noted for recovery."

43. No entries should be made in last-pay certificates granted to an Officer proceeding on leave out of India, or retiring from the service, in regard to leave allowance to date of embarkation and arrears of Indian pay and allowances due to the Officer, such claims not being payable at the Home Treasury.

44. In all cases when a last-pay certificate is issued in India to any member of the Department, on whose account family money has been payable in England, the date to which recovery has been made in India shall be invariably noted on that certificate.

Departure on and return from leave.

45. All members of the Department proceeding on leave beyond the sea should, before quitting India, report to the Local Government of the Province, or Branch in which they are employed, the date of embarkation, and also the date of debarkation immediately on return from leave. In the case of Military Officers, the Local Government will report the dates of embarkation and debarkation to the Military Department of the Government of India. Officers of the Railway and Accounts Branches going on furlough out of India should leave, with the Director General and the Accountant General respectively, an address at which they can be communicated with while on furlough, so that they may be informed, whenever possible, of the port in India at which they should debark.

46. All Officers of the Engineer, Accounts, and the Upper Subordinate Establishments in the Department should report their intention to return from furlough, at least a month before sailing, to the Local Government to which they are attached, or to the Accountant General if belonging to the establishments under him, and if under the Government of India, to the Secretary,

Suspension—Resignation—

Public Works Department, stating at the same time the probable date of their arrival, and the port at which they intend to disembark.

47. On arriving at the port of debarkation, they should report themselves personally to the Secretary in the Department of Bengal, Madras or Bombay, as the case may be, and ask for orders. Officers returning *viâ* Karachi should apply at the Office of the Executive Engineer, Karachi Canals, for orders.

48. Officers who have so reported their probable arrival may, unless they receive orders to the contrary at the port of debarkation, proceed to the Head-Quarters of the Local Government to which they were attached before taking furlough.

49. The Local Government under which the Officer is serving should, if it is desired to stop him, send orders to the Local Secretary of the Department, at the port where the Officer is expected to arrive.

50. Officers employed under the Government of India, or under the Director General of Railways, will await orders at the port of debarkation. These orders will be sent to the Local Secretary of the Department at the port where the Officer is expected to arrive.

Suspension—Resignation—Dismissal.

51. Serious cases of misconduct or neglect of duty, on the part of Civil Officers of the Engineer Establishment and the Superior Establishment of the Accounts Branch, which would render them liable to removal from the Department, must be reported to the Government of India, which alone has the power of enforcing such a measure. Less important cases may be disposed of as may be suitable by the Executive, Superintending, or Chief Engineer, or by the Local Government.

52. Serious cases of misconduct, or neglect of duty, on the part of Civil Upper Subordinates of the permanent establishment above the grade of Overseer must

be reported to the Local Government, or if serving under the Director General of Railways, to the Government of India. Less important cases may be disposed of by the Executive, Superintending, or Chief Engineer, as circumstances require. Any Upper Subordinate may be punished by transfer within the Division or Circle, at the discretion of the Executive Engineer or Superintending Engineer, respectively.

53. Lower Subordinates not in the army may be dismissed by Officers who are authorized to make appointments in that establishment. But when a Sub-Overseer or Sub-Surveyor, who has passed out of the Thomason College, Roorkee, is dismissed, the fact should at once be communicated to the Principal of the College. The report should include the cause of dismissal.

54. For minor offences, Executive Engineers may fine artificers, workmen, office clerks and servants, the offender having the option of being dismissed in preference to submitting to the fine; the arrears of authorized pay due to a discharged servant should be paid before dismissal.

55. Any person, whose conduct is undergoing investigation on a serious charge, should be placed under suspension until his case has been decided by competent authority, *i.e.*, the authority competent to dismiss him. In the case of Upper Subordinates and Accountants, the authority competent to release from suspension will be the Local Government.—See also para. 94, *et seq.*

56. Except with the sanction of the Government of India, no person shall be allowed to resign his situation, or be transferred from the Province or Branch in which he is serving while his conduct is under investigation. In forwarding to superior authority any application to resign Departmental employment or for transfer, it should be stated whether anything has occurred to affect the character of the applicant.

57. Where no special rule is laid down, the

authority by which a person was appointed, and no inferior authority, is competent to dismiss him, to remove him from the Department, or to accept his resignation.

58. In every case in which it is possible to do so, the specific grounds upon which it is proposed to dismiss any person should be reduced to writing and furnished to him, and the answer, or defence or explanation of the person taken, and the final decision recorded in writing.

59. In no case should a person be dismissed on the plea of inefficiency, simply because he is not so able as his Superior Officer thinks he ought to be. This order does not refer to the removal of Subordinates who are inefficient, in the sense that frequent specific failures in work have occurred.

60. When any Officer or Upper Subordinate of the permanent establishment is reported to be incompetent or disqualified from any cause for his public duties, the Chief or Superintending Engineer, Engineer-in-Chief or Manager must take measures to satisfy himself of the facts of the case, and, if necessary, will report to the Local Government, giving a specific statement of the facts on which his opinion is founded.

61. Opportunity must be afforded to the person affected to offer an explanation, and this, or statement to the effect that having been called upon for an explanation he has failed to give one, must be reported to the Local Government, which will deal with the case in such manner as it may deem suitable.

62. When removal from the Department of the person so reported on appears to the Local Government necessary, and it has not the power of enforcing it, the case must be submitted in a complete form to the Government of India.

63. The promotion of persons of all classes may

Medical Attendance.

be stopped, or their reduction to a lower grade may be ordered, as a punishment for misconduct or neglect of duty, at the discretion of the Local Government, or the Government of India, according as these authorities make promotions.

64. Defaulters' Books (P. W. D. Form No. 80) shall be regularly kept by Executive Engineers for registering the offences of all Upper and Lower Subordinates. No entry shall be made in these books except by the Executive Engineer, or an Assistant Engineer deputed by him, and every entry must be made in the presence of the offender, and after a careful investigation of the charge, or if he be at an out-station, an extract of the entry shall be sent to him for his information. These books must be inspected by Superintending Engineers on their tours, and any complaints made by Subordinates of the entries against them, or concerning the punishment awarded, must be enquired into by the Superintending Engineer, and dealt with as he may think proper.

NOTE.—Defaulters' Books should be kept in the Executive Engineer's personal custody, and not in his office.

65. All Officials are required to be careful in giving certificates to their subordinates to state the whole truth, in respect of character and cause of dismissal or resignation of appointment.

Medical Attendance.

66. Officers and Subordinates, whether Civil or Military, residing in any Cantonment under proper authority, are entitled to gratuitous professional attendance from the Staff Surgeon for themselves, and in the case of Warrant and Non-Commissioned Officers and soldiers, for their families also.

67. When residing in the immediate vicinity of Cantonments, though not within the actual boundary,

they are, where there is no Civil Surgeon at the station, entitled to similar attendance from the Staff Surgeon.

68. Where there is a Civil Surgeon, they are entitled to attendance from him under like rules subject to the limitation laid down in para. 71. Civil Medical Officers of all grades undertake all the usual civil work of their respective charges without extra allowance (except for travelling under special circumstances), which includes attendance on the civil establishments in Government employ; and on all isolated or small parties of Officers employed in, or travelling about, the District.

69. The Civil Surgeon of a District cannot claim extra remuneration for any duties appertaining to his charge, except those for which a special allowance may have been sanctioned. Attendance at a distance of 5 miles should not be required of a Medical Officer, except under extraordinary circumstances, and where journeys of this distance are frequent, provision should be made for the services of a Medical Subordinate or Assistant Surgeon. When an Officer requiring medical aid lives at a distance of more than 2 miles from the official residence of the Medical Subordinate, and the latter has to hire a conveyance for the journey, the expense so incurred should be defrayed by the Officer concerned.

70. In case of the severe sickness of any member of the Engineer or Upper Subordinate Establishment, including the families of Warrant and Non-Commissioned Officers and soldiers, at a distance from any station, an Executive or Assistant Engineer is authorized to send to the nearest Station for the Civil Surgeon, but the sick person shall, as soon as possible, be removed to the Civil Station, as the Medical Officer must not be kept long away from his post.

71. No persons drawing less salary (as defined in the Civil Service Regulations) than Rs. 250 a month are entitled to claim medical attendance at their quarters if proper hospital accommodation be available, but must

go to hospital if required by the Medical Officer, nor are they entitled to gratuitous attendance from Civil Surgeons at all.

Medical Establishment.

72. A Warrant Medical Officer employed in the Department is entitled to the pay of his class and to free quarters or compensation under the rules laid down in Chap. XVI, paras. 155, 155A and 155B, and Appendix VII, of Volume II. If employed in a distinct charge, he will also be entitled to a staff allowance of Rs. 30 per mensem, which will be forefeited during illness or leave exceeding thirty days.

73. Native Doctors (Hospital Assistants) will be allowed as part of the Public Works Establishment, and furnished with medicines at the public expense wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules regarding increase to establishment, and application for the services of individuals to fill sanctioned appointments will be made through Superintending Engineers to the Deputy Surgeon General of the Circle.

74. The Subordinate Medical Service is divided into two Branches: one for Military and the other for Civil employment. The requirements of the Department will, as a rule, be met from the latter Branch, which is a local one in each Province; but on occasions when the services of a Civil Hospital Assistant or a Military Hospital Assistant in Civil employment cannot be made available, a Military Hospital Assistant may be obtained by application to the Surgeon General of the Indian Medical Department.

75. When a Military Hospital Assistant is lent to a Civil Department, he will continue to receive his Military rate of pay in the Department.

Medical Establishment.

76. The scale of pay admissible to Civil Hospital Assistants is as follows:—

CLASSES.	Without English qualification.	With qualification.
	Per mensem.	Per mensem.
	Rs.	
First—above 14 years' service .	35	55
Second—above 7 ditto .		35
Third—under 7 ditto .		25

NOTE.—When employed in British Burma and Assam, these rates are increased by 50 and 25 per cent., respectively, for Hospital Assistants who are natives of other Provinces.

77. In addition to pay, special allowances from Rs. 10 to Rs. 25 will be granted to Hospital Assistants, whether Civil or Military, for independent or other charges of more than ordinary importance, or when local circumstances, such as reputed unhealthiness, or dearness of provisions, afford just grounds for increasing the emoluments. Local Governments will decide to what charges and appointments special allowances shall be attached, and the amount in each case, within the limits above specified. Special personal allowances may also, on the recommendation of the Deputy Surgeon General of the Circle, be granted for exceptionally good service.

78. Transfers of medical subordinates from Military to Civil employment, and *vice versâ*, will be arranged by the Surgeon Generál with the Government of India, Madras or Bombay, in communication with the Surgeon General, Her Majesty's Forces, it being understood that, except in cases of discipline, where the moral character of the individual is not concerned, no member

of the Subordinate Medical Department in Civil employment will be remanded to Military duty as a punishment.—See also para. 81.

79. The records of service, the confidential reports, and all other papers relating to the conduct and qualifications of members of the Subordinate Medical Department, in either Military or Civil employment, will be filed in the Office of the Surgeon General with the Government of India, Madras or Bombay.

80. Applications for furlough to retire, or to resign the service, as well as casualty reports and invaliding papers, will be forwarded to the Surgeon General with the Government of India, Madras or Bombay, for disposal.

81. Whenever it becomes necessary to remand a Military Hospital Assistant to Military duty, the reasons for so doing should be briefly reported for the information of the Commander-in-Chief.—See para. 78.

Audit of Salaries.

82. The Staff or Departmental salary of any person on first joining, or on appointment to a new situation, will commence from the date on which he may enter upon the actual duties of his situation, except in cases where it is otherwise ruled. In the case of Cooper's Hill Engineers whose passages are arranged for them by the India Office, Indian pay commences from date of embarkation, subject to their arrival in India within two months from the date appointed for their embarkation, or, failing this, from date of arrival in India.

83. No Officer (unless he has been newly appointed to the service of Government) can begin to draw pay or allowances from any Division or Disbursing Officer of the Department, or at the Home Treasury of the Government of India, without producing a last-pay certificate from either the Officer by whom his pay and

allowances were last disbursed, from the Examiner within whose jurisdiction that Disbursing Officer is, from the corresponding Officer at the port of embarkation if proceeding on leave beyond sea, or from the India Office if returning from such leave.—See also para. 30 and Chap. X, para. 136.

84. The salaries of Officers and Subordinates transferred from one charge to another will be regulated by the rules contained in the Civil Service Regulations.

85. A Civil Officer of the Public Works Department, who has no substantive appointment, is not entitled to any allowance during joining time; but if such an Officer is transferred from one appointment to another under the same Local Government, the Local Government may allow him to draw during transit the amount he is entitled to in the new or old appointment, whichever is less. If the Officer is transferred from one Administration to another, the Administration to which he is transferred may allow the Officer to draw similar allowances during joining time.

86. The salary from date of relief in the old appointment, together with the travelling allowance for the journey to join the new appointment, if payable, will form an additional charge against the Division or appointment to which the Officer is transferred.

87. The allowances of an Officer transferred from one Division or appointment to another, while on privilege or examination leave, shall, from the date of the order for transfer, be debited to the new Division or appointment. When an Officer is on long leave, the transfer to the new Division or appointment does not take effect until he joins his new appointment if he is on furlough in India, or until the commencement of subsidiary leave if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new Province.

1

Audit of Salaries.

88. When one person relieves another in any office the salary for the day of relief belongs to the relieving Officer if he assumes charge of his office in the forenoon; otherwise not till the day after.

89. No Officer or Subordinate of the Department is entitled to pay or allowances for any time he may spend beyond the limits of his charge without proper authority. The sanction of his immediate superior is sufficient authority for any Officer or Subordinate proceeding on duty beyond the limits of his charge, but with in those of the jurisdiction of such superior. 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. 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. An Officer can draw travelling allowance when on duty beyond the limits of the circle of his duty, under the rules of the Civil Service Regulations, provided he leaves his jurisdiction under proper authority.

90. The Director General of Railways may authorize the deputation of any Officer under his orders to any part of India, for such period as may be necessary, in the interests of the public service.

91. Mechanics engaged by the Secretary of State for service in India are allowed the option of drawing a portion of their salaries in England, the rate of exchange being that fixed for the time being for the adjustment of transactions between the English and Indian Exchequers.

Suspension Allowance.

92. The pay of an Officer temporarily doing duty in a province is to be charged thereto from the date of his relief to the date of his return, even though he may be permanently on the list of another Province.

93. The acting allowances of Officers of the Department are regulated by the rules contained in the Civil Service Regulations.

Suspension Allowance.

94. Subsistence allowance to Military members of the Department who may be suspended, pending an enquiry into their conduct, is to be limited to the sums laid down in the following paragraphs.

95. Commissioned and Warrant Officers do not draw any subsistence allowance beyond their Military pay and allowances, to which, however, they are entitled in full.

96. Non-Commissioned Officers and Soldiers will be granted such sum as shall make up their total receipts, including Military pay, to one-fourth of what they would have been allowed had they continued to do duty. But if this reduced sum is less than the Military pay of his rank with ration money at 4 annas 6 pies a day (or Rs. 8-9-3 per mensem), he will be allowed such Military pay with ration money added. The Military pay will be that of the rank he held in his regiment.

97. When the allowances to a married Non-Commissioned Officer or soldier are, under the above ruling, reduced to less than Rs. 100 per mensem, family allowance, chargeable to the Department, may be allowed at the following rates for his wife and family, subject to the limitation that only so much of this allowance may be drawn as will raise his aggregate allowances to Rs. 100 per mensem :—

European women	. .	Rs. 8 per mensem.
East Indian „	. .	„ 6 „
Children, each	. .	„

Travelling Allowance.

98. The allowances of Civil Officers and Subordinates of all ranks dismissed or suspended from office as a penalty for misconduct, or pending enquiry into their alleged misconduct, will be regulated by the rules contained in Articles 213-17 of the Civil Service Regulations, 1st Edition).

99. Upper and Lower Subordinates, whether Civil or Military, will be allowed, in addition to subsistence allowance, any horse or conveyance allowance or Presidency house-rent, of which they may be in receipt at the time of their suspension.

100. An Officer, whose suspension is followed by reduction in rank, will reckon his service in the reduced grade from the date of suspension; if by dismissal, he cannot claim more than the subsistence which may be admissible to him under paras. 95 to 99.

Travelling Allowance.

101. The travelling allowances of all classes of establishments in the Department are regulated by the rules in the Civil Service Regulations.

102. All claims for travelling allowances will be included monthly in a bill (P. W. D. Form No. 22B), which, after scrutiny and countersignature by the Superintending Engineer, will be transmitted to the Examiner for audit. This bill should be supported by journals in P. W. D. Form No. 22A, for all claims except those of Lower Subordinates, Members of the Petty Establishment, and of the Irrigation Revenue Establishment, for whom it is optional with Local Governments and Administrations to direct that journals shall, or shall not, be submitted to the Audit Office: but this option is conditional on all travelling allowances passed on the sole authority of controlling officers being subject to a periodical test-audit by the Examiner.

103. It will be the duty of Superintending En-

gineers to scrutinize the travelling allowance drawn by Officers under their control, and to check any tendency to unnecessary expenditure.

104. Officers should state specifically, when submitting exceptional claims for the audit of the Examiner, under what rules those claims are made, and support them by such certificates as may be prescribed by existing regulations.

105. It is only when the rules are clearly shown to be infringed that the Examiner will disallow an item. If he has reason to think that undue advantage is taken of the provisions of the rules, his duty is to bring the case to the notice of the Local Government or the Administrative Head of a Railway. He will also bring to the notice of the same authority all cases in which he may consider the letter, rather than the spirit, of the Travelling Allowance Rules to have guided Controlling Officers in passing their own or subordinates' bills.

106. In all cases of travelling and other allowances which require pre-audit, nothing short of an order of the Local Government can justify an Officer disbursing the allowance prior to audit by the Examiner.

107. When any allowance actually drawn is subsequently disallowed by the Examiner, it must be immediately refunded, whether the validity of the Examiner's disallowance be disputed or not.

108. When an Officer disputes the propriety of the Examiner's disallowance, it rests with the Officer to refer the case to Government through the proper channel.

109. When submitting for the orders of Government claims which the Examiner has disallowed, Superintending Engineers should quote the paragraphs of the rules under which the claim is made, and explain the grounds upon which they support the demand.

Rules under which Native Engineers are allowed to proceed to England for practical training.

110. The following are the rules under which Native Engineers are permitted in very special cases to be sent to England for practical training :—

(1) In exceptional and very special cases Engineers who are natives of India in the strict statutory sense of the term, will be sent to England for a course of practical training.

(2) The contribution made by the State will be limited to paying the officers, from date of relief to date of return to duty in India, two-thirds of their salary only, together with an allowance of Rs. 1,000. This allowance is intended to assist in defraying the expense of the voyage to and from England, and travelling expenses to and from the port of embarkation. No further charge is admissible on this account.

(3) Recommendations should be carefully made on behalf of those only who show a *bonâ fide* desire to improve their professional knowledge, and must be strongly supported by their immediate superiors, on the ground that the Officer possesses the necessary qualifications for profiting by his deputation to England. Detailed information must be supplied on these points to enable the Government of India to judge whether the case fulfils the special conditions or not. The particular branch of engineering the Officer desires to study while in England should invariably be stated.

(4) The age of Officers recommended should be limited for 1889 to 28, and thereafter to 25 years.

(5) The acceptance of the nominations of selected candidates rests with the Secretary of State.

(6) The time spent by an Officer who is allowed to go to England for practical training will not interrupt any leave previously earned, but will not count for leave of any kind.

(7) The time spent on practical training in England will count wholly as pensionable service.

111. Privilege leave may be taken by Officers pro-

ceeding to England for a course of practical training, either—

(*a*) between the date of giving over charge in India and joining in England ; or

(*b*) between the date of completing the practical course in England and embarking for India.

In case (*a*) Officers will be required to defray the expenses of their journey to England ; and in case (*b*) from England, the Rs. 1,000, which they receive for these expenses being reduced by Rs. 500.

Advances of Pay and of Travelling Allowances.

112. A Superintending Engineer, or an Examiner of Accounts, may grant an advance up to a limit of one month's pay, *plus* travelling allowance, to any Officer in his Department, including himself, under orders for transfer; such advance should be recorded on the Officer's Last-Pay Certificate, and, in the case of pay, recovered from the salary of the Officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the Officer's Travelling Allowance Bill.

113. In cases of emergency, Superintending Engineers and other Officers in analogous positions, when proceeding on tour over two or more Districts, and to a considerable distance from Head-Quarters, may sanction small advances to themselves and to Officers and Subordinates accompanying them to meet their tour charges, subject to adjustment on the next issue of pay or travelling allowance.

114. A Local Government may sanction an advance of one month's pay under very special circumstances,

e.g., if an Officer's camp is burnt down; such advance must be recovered in three equal monthly instalments. Superintending Engineers, or in the case of a Railway, the Engineer-in-Chief, may grant to Overseers an advance for the purchase of a tent on the first occasion of their requiring one; such an advance should be limited to a reasonable amount, and will be recovered in twelve equal monthly deductions from salary, commencing three months after the date of the advance.

115. The rules for advances to Officers returning from leave are laid down in the Civil Service Regulations.

116. Non-gazetted Officers on salaries of less than Rs. 200 per mensem may be allowed advances under the provisions of Civil Service Regulations, 1st Edition, Article 297, when taking privilege leave.

Miscellaneous.

117. No public Officer is entitled to compensation or loss of property caused by an accident of any kind, merely because such accident may have happened to him while he was employed in the service of the State.

118. No Civilian will be appointed in the Department, without producing the medical certificate prescribed in the Civil Service Regulations. The certificate should be attached to the Salary Bill when the pay of the person is first charged for. In the absence of this document, the Examiner should pass the pay provisionally pending its receipt, and if it be not submitted within a reasonable time, he should report the matter to the Local Government.

This certificate is not required in the case of appointments to inferior service as defined in the Civil Service Regulations.

119. In the event of the death of any Civil Officer or Subordinate, the Local Government, under which the

deceased may have been serving, should communicate with his relatives or friends if none such be present on the spot. If the deceased leaves assets, then the case should be dealt with under the rules in Appendix T.

120. Casualties of any persons, holding appointments in the Department must be reported immediately in P. W. D. Form No. 112, through the regular channel, to the authority by which the appointment was made. Reports in similar form of all casualties among European members of the Department are required to be submitted to the Secretary of State for India.

121. No anonymous communication regarding the conduct of any Government Officer shall be acted upon without the permission of the Local Government, excepting so far as to endeavour to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the Department must be received and enquired into by his superior Officer.

122. Every Engineer and Upper Subordinate must provide himself at his own expense with the latest edition of the Public Works Code, keep it corrected up to date, and produce it when required by his Departmental superiors. Service copies of the Code and of the Standing Orders as issued will be supplied for the use of Offices under the orders of the Local Government; and copies of the latest edition (with subsequent Standing Orders) of Volume I may be given in special cases, free of charge, to Sub-Overseers who understand English, under similar orders. Local bodies, such as Local Fund Boards and Municipalities, should not be supplied with the Codes free of charge, but should obtain them, on payment, from the Superintendent of Government Printing, Calcutta.

Chapter V.—Personal Matters,—Military.

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NATIVE NON-COMMISSIONED OFFICERS AND SOLDIERS . . 135

General Rule.

1. No Officer of any grade shall be deprived of the advantages of his position by reason of the superior Military rank of any Departmental junior. But a Commissioned Officer cannot be compelled to serve under a Warrant or Non-Commissioned Officer, nor a Warrant Officer under a Non-Commissioned Officer; and in any case where a Warrant or Non-Commissioned Officer takes charge of an office by virtue of Departmental seniority, any Commissioned Officer of the Division may consider himself thereon relieved from duty. Likewise a Warrant Officer may consider himself relieved when a Non-Commissioned Officer takes charge. But no Commissioned Officer can refuse to serve under his Departmental senior being his junior in the Army and also a Commissioned Officer; no Warrant Officer under his junior in the Army being also a Warrant Officer; no Non-Commissioned Officer under his junior in Army rank being a Non-Commissioned Officer or private. It will be the duty of Chief Engineers to arrange so as to prevent any Commissioned or Warrant Officer being thrown temporarily out of departmental employ under this rule.

Commissioned Officers.

(*a*) *General.*

2. Officers of the Department cannot claim or exercise the right of command of troops or stations, as senior Officers, by virtue of their Commissions. Their orders on matters of Departmental duty are not Military commands, so that disobedience of these on the part of

their Assistants or Subordinates is not punishable under the Articles of War.

3. Military Officers must, for the period of their civil service, abide by the rules of the Department both as regards Military and Civil pay and allowances.

4. They are liable to be tried by Court Martial for conduct affecting their character as Officers of the Army, and for the civil offences specified in the 131st Article of War. If a Military Officer employed in the Department is charged with an offence which may render necessary his eventual removal from his appointment, he should, in the first instance, be suspended from civil employment, pending a reference to the Military authorities, and the expression of an opinion on their part as to the manner in which the case should be dealt with.

5. Military Officers in the Department cannot hold even temporarily situations on the Personal Staff of the Officer Commanding at a station, or any Staff situations which involve the control or conduct of the details and routine of station duty.

6. They are not exempted from the reports required from Military Officers when on leave or in progress to join their appointments.

7. When posted to Executive Divisions, of which any Military Cantonment forms a part, or when residing in or visiting such Cantonments on duty, Military Officers will conform to the orders on the subject of dress prescribed for Officers serving in those Cantonments, when frequenting places of public resort; and though exempted from attendance at ordinary parades, they are expected to attend the Commanding Officer on any public occasion on which he may require their presence. When associated with Officers in Military employ on occasions when such Officers are expected to wear uniform, they will do the same.

Commissioned Officers—(*b*) Leave.

8. They will, whether on duty or on leave, conform to the orders affecting Officers in Military employ when attending levées or parades, or entertainments at the houses of the Viceroy, Governors, or Lieutenant Governors, His Excellency the Commander-in-Chief, or Chief Commissioners.

9. On retiring from effective Military service they vacate their appointments, and will only be re-appointed under special sanction of the Government of India. This order, however, does not apply to Officers placed on the half-pay or retired list under the Royal Warrant of 20th February 1886; they are permitted to retain their appointments in the Department and no special sanction in their cases is needed.

10. They are subject to the same rules regarding the permanent occupation of quarters as Staff Officers.—See Vol. II, Chap. XVI.

11. The rules for the preparation and submission of annual confidential reports on Royal Engineer Officers will be found in Appendix U.

(*b*) *Leave.*

12. Staff Corps General List Officers are subject to the general rules applicable to Military Officers in civil employ in regard to furlough and leave of absence.

13. Royal Engineer Officers serving in the Public Works Department who have elected for continuous service are wholly under the Civil Leave Rules as contained in the Civil Service Regulations.

Royal Engineer belonging to the late Indian Cadres, and non-continuous service officers of the Imperial List, who were posted to the Indian Establishment on or before 11th March 1886, come under the Military Furlough Regulations of 1868 if serving permanently in the Department.

14. Officers under Military Furlough Rules must submit applications for furlough in Europe on private

affairs in printed Bengal Form No. 442. Such applications from Officers under a Local Government shall in the first instance be laid before the Local Government. The Local Government having accorded sanction will forward for disposal the original. application to the Secretary to the Government of India, Military Department, Calcutta, or to the Military Department of the Presidency to which the applicant belongs; applications from Officers in the Railway or Accounts Branch will be submitted through the Government of India in the Public Works Department.

NOTE.—Printed copies of Bengal Form No. 442 can be obtained from the Contractor for Government Stock Forms, Calcutta. Should manuscript copies be used in cases of emergency, printed copies should follow as soon as possible.

15. An Officer desirous of obtaining furlough on medical certificate must appear, with a statement of his case and certificate in triplicate, before the Standing Medical Committee, which is formed at the Head-Quarters of Divisions and Districts, and is assembled as occasion requires. Two copies of the Board's proceedings, with statements of the case, will be delivered to the Officer, one for his personal use and the other for attachment to his application for leave or furlough. On receipt of these papers, the Officer will at once apply for the leave or furlough recommended by the Board, forwarding his application through his Departmental superiors to the Local Government* under which he is employed, which, if the furlough be in India, is empowered to grant it formally, but if out of India, to permit him to proceed in anticipation of sanction, without specifying the period of absence, in the following form:—

* For Officers in the Railway or Accounts Branch the Local Government is the Government of India in the Public Works Department.

"On the recommendation of the Medical Board, presided over by an administrative Medical Officer—

Rank,
Name,

Commissioned Officers—(*b*) Leave.

Corps or Cadre,
Appointment,
Department,

is permitted to proceed to on furlough in anticipation of the furlough which will hereafter be granted to him by the Government of India."

In all such cases the amount of subsidiary leave to be allowed under Civil Rules must be stated.

16. A copy of this local order will be delivered to the Officer applying for leave as soon as it is issued, who will then be at liberty to proceed to his destination; a second copy of the order is to be attached to the Officer's application which is to be forwarded direct to the Government of India (Madras or Bombay) in the Military Department. If quitting India, he is to report the date and place of his embarkation, with the name of the vessel in which he takes his departure, direct to the Military Department, Calcutta, Madras or Bombay, as the case may be, in addition to making the ordinary report of departure to the Staff Officer at the Port, and if he proceeds to England, he must notify his arrival there to the Under Secretary of State at the India Office, attaching to his letter a copy of the order permitting him to leave India, and giving his address while on furlough. Similarly on return from furlough, the Officer should present the India Office letter of permission to return, and report his arrival in person at the Office of the Deputy Assistant Adjutant General at the port of debarkation.

NOTE.—Applications for leave in India are to be made in Bengal Form No. 380 and for furlough in Bengal Form No. 442.

17. Officers of Royal Engineers of the Imperial List, when granted furlough to Europe, should, on arrival in England, report themselves in writing to the India Office as well as to the Deputy Adjutant General of Royal Engineers. They will also apply at the India Office for instructions as to medical examination extensions of leave, and return to duty.

(c) *Military Examinations.*

18. The rules under which Captains of Royal Engineers, who have elected for continuous service in India, are required to join the School of Military Engineering at Chatham, where they are expected to pass the examination for promotion to the rank of Major, will be found in paras. 1—11 of Appendix H. They may also, whilst on furlough in England, go through special courses of instruction at the School of Military Engineering, under paras. 18 to 24.

19. In order to enable them to qualify for the Military examination to be passed previous to promotion, Officers of Royal Engineers in the Public Works Department may be allowed to take special leave for three months in India on full pay, in order that they may be attached to some corps for Military duty; such leave will count as service in all respects. This leave may be taken in instalments, but must not exceed three months in the aggregate.

20. The regulations under which Royal Engineer Officers on furlough from India may join the School of Military Engineering at Chatham, either for the purpose of studying for promotion, or, of going through special courses of instruction on practical subjects, will be found in Appendix H, *paras. 14—17 and 24—31.* So far as regards study for promotion these regulations do not apply to Captains of Royal Engineers who have elected for continuous service. Such officers come under paras. 1—17 of Appendix H.

(d) *Miscellaneous.*

21. Exchanges between Officers of Royal Engineers on the British and Indian Establishments will be restricted to Officers actually serving at the time of application on those Establishments.

22. All Officers of the Corps of Royal Engineers completing their first tour of service, and those who

may be prolonging their service in India indefinitely will be required to give the Government of India six months' notice of their intention to remain in that country, or to revert to the Home Establishment.

23. The rules for the provision of non-regulation passages to Officers and their families when spare accommodation is available on board Her Majesty's Indian troopships are given in Article 220 of Army Regulations, India, Vol. X, Part I (Edition of 1888).

24. Casualties of Officers shall be reported immediately by the Senior Departmental Officers present to the Officer Commanding the nearest Military station, also through the Superintending or Chief Engineer to the Military Secretary to the Commander-in-Chief to the Secretary to the Government of India in the Military Department, Calcutta, and to the Adjutant General at Simla. In the report the time, place, and cause of death should be mentioned. If the Officer belongs to the Corps of Royal Engineers, a report will also be made in Army Form A 44 to the Director General of Military Works for transmission to the Adjutant General.

25. Reports of their own marriages, and of births, marriages and deaths in their families must be made, as they occur, by officers of Royal Engineers to the Director General of Military Works on Army Forms A 42 for births, A 43 for marriages, and A 44 for deaths. These reports will be registered on Army Books Nos. 112, 113 and 114, respectively, and extracts from the registers so kept will be sent on the 1st January and 1st July in each year to the Adjutant General on the Army forms enumerated above for transmission with those of Corps and other Departments to the Under Secretary of State.

NOTE.—The Army Forms indicated in paragraphs 24 and 25 can be obtained from the Contractor for Government Stock Forms, Calcutta.

Commissioned Officers—(*d*) Miscellaneous.

26. The rules in the paragraphs 24 and 25 apply equally to the old Indian Corps of Engineers. Reports of occurrences regarding Officers of the Madras and Bombay Corps serving under the Government of India should be sent to the authorities of their own Presidencies.

27. No Officer shall be removed from any appointment he may be holding, nor the resignation of such an Officer accepted, without the previous sanction of the Government of India.

28. Whenever a Local Government deems it expedient that an Officer should be removed from his appointment, or that the resignation of his appointment by such an Officer should be accepted, a full statement of the circumstances is to be transmitted to the Government of India in the Public Works Department for consideration and orders, and the decision will be communicated to the Military Department for record in the case of an Officer of the Bengal Presidency, and for further communication to the Government of Madras or Bombay in the case of Officers of those Presidencies serving under the Government of India.

29. Cases of misconduct, involving only Departmental offences, may be disposed of by the Local Government according to the rules laid down in Chap. IV, paras. 51, *et seq.*, after such enquiry as may seem to the Local Government to be most suitable.

30. Whenever an Officer is transferred from the Public Works to the Civil Department, the Examiner of the Province in which the Officer was serving should furnish the Civil Account Office concerned with a statement of the salary drawn by such Officer for the last three years preceding his transfer, and with a statement of the leave granted to him prior to the date of transfer.

31. The rules regarding the grant of working pay to Officers of Sappers and Miners, when employed with their Companies under the Public Works Department,

are contained in Army Regulations, India, Volume I, Part I, Article 466 [Edition of 1888]. The cases of all other Military Officers are governed by the rules in Articles 822 and 823 of the above Regulations.

Warrant Officers.

32. With the view of affording Military promotion to deserving Non-Commissioned Officers employed in the Department, the following Establishment will be filled up by promotion from Sergeants employed in the Department, the individuals so promoted continuing on the Establishment and performing their Departmental duties, except when required for Field service:—

Deputy Commissaries . .	2
Assistant Commissaries .	2
Deputy Assistant Commissaries	4
Conductors . . .	19
Sub-Conductors . .	32

NOTE.—Vacancies in a superior may be compensated by an excess in an inferior rank, provided the aggregate number of Warrants be not exceeded

33. Sergeants are eligible for promotion to Sub-Conductor from which rank well-conducted Warrant Officers will rise by seniority as vacancies occur, unless sufficient ground for supersession exists.

34. A Non-Commissioned or Warrant Officer promoted to the next superior grade for field service will be borne on the list of the Department as supernumerary of that grade, and his name printed in italics in the Departmental list until the occurrence of the vacancy which would have promoted him in ordinary course, when he will be absorbed in that grade, retaining his original date of promotion. A Warrant Officer thus promoted for field service may rise in his new grade to the top of the list of that grade, but will not pass beyond it until absorbed, or unless he should be again selected for promotion before he is absorbed.

Warrant Officers.

35. The Local Governments will, on 1st January of each year, submit to the Government, of India, in the Public Works Department, the names of a few deserving Non-Commissioned Officers, and these names will be entered in a list from which men will be recommended to the Military Department for promotion to the Warrant ranks, according to length of service in the Department. Each of these recommendation rolls will be held to supersede all previous rolls from the same Province or Branch. If for any cause the Local Government should wish to withdraw any recommendation when once made, a report to that effect should be made to the Government of India.—See also para. 7

36. Recommendations should not, in these cases, be based on professional efficiency alone, which is separately rewarded by Departmental promotion, but on general respectability of conduct, irrespective of educational or other cognate qualifications.

37. A Non-Commissioned Officer, who is promoted to the Warrant rank, will be removed from his regiment, and will be transferred to an Unattached List, for special employment, on his signing the following declaration in the presence of the Executive Engineer under whom he is serving, who will affix his signature thereto as a witness:—

DECLARATION.

"I_____at present a_____in Her Majesty's_____of_____and attested at _____on the_____of_____ for a term of_____years, do hereby declare that, in consideration of my appointment to be a Warrant Officer by the Government of_____ _____, I agree to be transferred to the Unattached List, and to continue to serve in Her Majesty's Army until legally discharged.

Warrant Officers.

I am aware that if discharged or retired as a Warrant Officer, my claims to pension will be settled under Indian Regulations."

Witness (Sd.)

N.—This declaration is to be attached to the Warrant Officer's record of service, and forwarded with the recommendation for his promotion.

38. Warrant Officers employed in the Department are amenable to the Articles of War in the same manner as Commissioned Officers.

39. Warrant Officers employed in the Public Works Department are not entitled to be provided with public quarters.—See also Vol. II, Chap. XVI, para. 154. This paragraph does not apply to the Barrack Department.

40. They must provide themselves with the uniform laid down in the Bengal Army Dress Regulations, Section XVI, and must appear in the prescribed order of dress on all formal occasions of duty, as when in attendance on the inspections of the superior Officers of the Department, or on Military Officers or Committees, or on such other occasions as their Departmental Officers, whether Civil or Military, may direct.

41. They will receive a monthly net "Warrant pay" according to rank, which, with a monthly sum as "Warrant allowances" intended as a full equivalent for batta, tentage, and house-rent, will together constitute the monthly "Warrant pay and allowances" which will be drawn in the Department (see Appendix A).

42. In respect to pensions and invaliding, Warrant Officers are under the rules laid down in Army Regulations, India, Volume I, Part I. Local Governments will communicate direct with the Adjutant General of the establishment to which the Warrant Officer belongs.

43. Retirement of all Warrant Officers of the Department will be compulsory at the age of 55 years,

and measures should be taken to relieve them of duty on the forenoon of the day on which they attain that age, and their papers should be forwarded to the Adjutant General in time to allow of their being simultaneously placed on the Pension list.

NOTE.—The age of a Warrant Officer as given by him on attestation should be taken for the purpose of his compulsory retirement.

44. The honorary rank of Captain will, on the sanction of the Secretary of State, be conferred on Warrant Officers of the rank of Deputy Commissary; Assistant Commissaries and Deputy Assistant Commissaries will receive the rank of Lieutenant but will be considered junior of that grade for one year. They will retain this rank until promoted to be Deputy Commissaries. The necessary reference to the Home Government in such cases will be made in the Military Department.

45. All Warrant Officers of the Department promoted to that rank on or after 1st January 1876 are under the Military Furlough Rules of 1875, while those so promoted before the 1st January 1876 are under the Military Furlough Rules of 1868, but have the option of electing the rules of 1875 if they desire to do so.—See also paragraph 8 of Military Furlough Regulations of 1868, and Articles 920A to 920F, Army Regulations, India, Volume I, Part I, revised edition of 1888.

46. Warrant Officers holding Honorary Commissions are not entitled to leave under Chapter II of the Furlough Regulations of 1868. Warrant Officers not holding Honorary Commissions are entitled to any leave that is admissible to them under the Military rules to which they are subject, other than privilege leave and subsidiary leave, which are granted under Civil rules.

47. Furlough to Warrant Officers under the Military Furlough Regulations of 1868 or 1875 can only

Warrant Officers.

be granted by the Government of India in the Military Department, on the application of a Local Government made in the manner prescribed for Commissioned Officers.

48. A statement of the services of Warrant Officers in the Department proceeding on furlough should be transmitted to the India Office with their duplicate Last-Pay Certificates, and no Warrant Officer should be allowed to leave India on furlough, without having in his possession a Last-Pay Certificate and all other necessary papers in a complete state, and these should be shown to the Staff Officer at the port of embarkation.

49. All applications for furlough from Conductors and Sub-Conductors must be submitted in printed Bengal Form No. 442A, and should be accompanied by a statement of the condition, in respect to service for pension, under which the furlough is taken.

NOTE.—Printed copies of Bengal Form No. 442A can be obtained from the Contractor for Government Stock Forms, Calcutta.

50. Applications for leave in India, on behalf of all Warrant Officers not holding Honorary Commissioned rank, will be prepared in Bengal Form No. 383 issued on payment.

51. Subsidiary leave is allowed to all Warrant Officers proceeding on, or returning from, furlough, under the rules of the Civil Leave Code. This leave does not reckon against service for pension.

52. Subsidiary leave, if granted in excess of thirty days, will be counted as general leave, and count against service for pension.

53. A Warrant Officer may be allowed by the Head of his Department to proceed to the port of embarkation in anticipation of subsidiary leave, when the necessity is duly certified by a Medical Committee.

Warrant Officers.

54. All Warrant Officers, who are compelled by sickness to take leave to Europe, will be granted passages to England and back at the expense of Government in one of Her Majesty's Indian troopships if proper accommodation is available; those of the 1st class are entitled to accommodation according to their honorary rank; those of the 2nd class, not holding Honorary Commissions, will be provided with 2nd class accommodation in a cabin specially set apart for them; but in either case, when no proper accommodation is available, they will be provided with passage money, or contract passages in other steamers.

NOTE.—The passage money admissible under Military Rules will be passed in the Department when their furlough allowances are thus passed.

55. A Warrant Officer serving at a station beyond sea is entitled to a passage at the public expense when proceeding on leave on medical certificate from one Indian port to another. In such a case, the Officer is only entitled to a free passage for his family if he himself proceeds on duty with troops, or when not accompanying troops if he is furnished with a passage on a vessel belonging to or hired by Government, and accommodation is available for his family; if the passage is provided for the family, all charges for messing, &c., at the regulation rates, must be defrayed by the Warrant Officer himself.

56. The cost of the journey by rail to the port of embarkation of Warrant Officers and Non-Commissioned Officers proceeding to Europe on medical certificate, including that of their families, will be paid in the Department in cases when the passage money is payable in that Department. The cost of any other mode of conveyance will be defrayed by themselves. They will receive the same indulgence as regards free passage by rail for themselves and families from the port of debarkation to their destination on return from

sick leave, except in the case of leave being overstayed, when the privilege will be forfeited.

NOTE.—The amount of luggage noted below is also allowed to be carried free, and includes the quantity which the Officer's Railway ticket permits him to carry free.

Warrant Officers, 1st class.

Honorary Captain . . .	400lb, or 5 maunds.
,, Lieutenants . .	320lb, or 4 ,,
Wives	320lb, or 4 ,,
Children above 12 years, each .	160lb, or 2 ,,
,, under 12 ,, ,, .	80lb, or 1 maund.

Warrant Officers, 2nd class, and Non-Commissioned Officers.

For the Officer himself . .	160lb, or 2 maunds.
,, his wife . . .	120lb, or 1½ ,,
,, each child . . .	20lb, or ¼ maund.

57. Privilege leave of absence may be granted under the rules in the Civil Leave Code. No Warrant Officer, not holding an Honorary Commission, shall be permitted to proceed on furlough on private affairs, or on privilege leave out of India, until he has lodged the full amount of return passage money, or given security for the payment of the same, when, in the event of his being unable to make arrangements for his return himself, a Government return passage will be provided. In the case of such a Warrant Officer leaving India on furlough to England on private affairs, the return passage money may be lodged in India for remittance to the India Office through the Military Accounts Department, or he may be required to furnish a certificate, from an Army Agent or Banker, that the sum of £30 has been deposited for the express purpose of paying for a return passage, or from a well-known Shipping Agent or firm in India, to the effect that a return passage has been secured. In the case of his proceeding home on privilege leave, on which occasion a return ticket is usually taken, he should be required to furnish evidence that a return passage has been secured and paid for

before he is allowed to leave India, and a similar procedure is to be observed when a Warrant Officer desires to go to the Colonies.

58. Warrant Officers are permitted to draw malt-liquor and rum in weekly supplies from Regimental canteens on production of an order from their Executive Engineer. Rum will be paid for at one anna per dram, and malt-liquor at five annas per imperial quart.

59. Casualties of Warrant Officers must be reported to the same authorities as casualties of Commissioned Officers.—See paras. 24 and 25.

60. Executive Engineers will be guided by the Regimental Debts Act in dealing with the estates of deceased Warrant Officers.

61. All cases of misconduct involving purely departmental offences may be finally disposed of departmentally after such enquiry as the Local Government may deem most suitable. Military offences should be dealt with according to the rules provided in the Military Regulations.

NOTE.—The procedure in the case of Warrant Officers should be the same as that detailed in paras. 122 to 126 for Non-Commissioned Officers and Soldiers.

62. The rank of a Warrant Officer attained in the Department is permanent and absolute, and there being no Regimental rank corresponding to the Warrant grades, he cannot be remanded to Regimental duty, unless he has been reduced by sentence of a Court Martial, or by order of the Government of India.

63. The rules given in paras. 115 to 118 regarding the employment of Non-Commissioned Officers and Soldiers in the Department after discharge, will be held to apply equally to Warrant Officers.

64. Warrant Officers transferred to the Department, in a Province not under the orders of the Government

of their original Presidency, retain their place on th Warrant List of that Presidency.

European Non-Commissioned Officers and Soldiers.

65. A soldier student of any Government Civil Engineering College when appointed to the Department is allowed an outfit allowance of R150; keeping in mind the object of the allowance the Principal of the College may, at his discretion, advance a portion of the money to the soldier before he starts on his journey. This rule is also applicable to men appointed direct from their corps—See also Chap. II, para. 43.

66. On joining the Department as an Overseer on probation, a soldier must be at once transferred to the Unattached List. If he is appointed direct from his Regiment, the application for transfer will be submitted by the Executive Engineer under whom the soldier is serving; if from a College, by the Principal. The form of application (Bengal Military Form No. 476) is supplied by the Contractor for Government Stock Forms, Calcutta, and contains all directions. It has to be signed first by the soldier, then sent to his Regiment to have the necessary "Military papers" filled in, and then sent by the Executive Engineer or the Principal of the College, through the Chief Engineer, to the Adjutant General.

67. When the order for transfer is issued, the Officer Commanding the soldier's Regiment, Battalion or Battery, under orders from the Adjutant General, forwards copies of the Military papers* to the Chief Engineer of the Province for transmission to the Executive Engineer. If they are not received in due course, the Commanding Officer should be

*1. Company Defaulter Sheet.
2. Regimental ditto
3. Court Martial Sheet.
4. Medical History Sheet.
5. Re-engagement Schedule (if any).
6. Copy of attestation, completed with record of service, and Military History Sheet.
7. Extract from Register of marriages and baptisms (if any).

addressed. These papers must be filed carefully in the Executive Engineer's Office, and if the soldier is transferred to another Division, should be sent by post to the new Division. If not received in due course, they should be asked for. The Medical History Sheet, and extract from Register of Marriages and Baptisms, are alone required to be kept up. Extracts of any entries therein should be forwarded annually in January to the Officer Commanding the man's regiment or battalion on the rolls of which he is borne, and in the case of Royal Artillery Soldiers, to the Deputy Adjutant General of Royal Artillery, Simla. The Executive Engineer of the Division to which the man is attached is responsible that these papers are in his office, and that the two last named are written up to date. The entries in the Medical History Sheet should be made by the Medical Officer.

68. The conditions of transfer to the Unattached List are laid down in the Army Regulations, India, Vol. II.

69. Commanding Officers of Regiments under orders to proceed home will place themselves in communication with Departmental Officers under whom any of the men of their Regiments may be employed on the Unattached List, in view to the decisions of such men being obtained for remaining in India by transfer on the above conditions to any other Regiment of the same arm of the service, or rejoining their Regiments forthwith. In the event of a man electing to remain in India, his decision will be communicated with the least possible delay to the Officer Commanding his Regiment, who will then take all the requisite steps to effect his exchange to the Regiment he selects, otherwise the man will at once be sent to his Regiment without further reference.

70. A Soldier on the Unattached List, under the rank of Sergeant, is eligible for promotion to that rank

after one year's *effective* permanent service in the Department, with uniform good conduct, and if recommended for such promotion by the Executive Engineer under whom he has been serving, provided that his total service in the Army be not less than three years. The term "effective permanent service" applies to service counting from date on which an Overseer joins the Department, if he passes his probation satisfactorily and is appointed permanently. Military passed students of the Upper Subordinate Class of the Thomason College, who are under the rank of Sergeant will, on completion of their year of practical training and permanent appointment to the Department, be recommended for promotion to the rank of Sergeant, provided they have completed three years' service in the army.

71. Such promotion is, however, purely local and temporary, and any soldier in the Department who may obtain the rank of Sergeant under the operation of this Order will, on return to Regimental duty, revert, *ipso facto*, to the rank which he held at the time of his transfer to the Unattached List, whatever be the cause of his return or remand.

72. Soldiers thus promoed, when temporarily employed on field service, will retain their Departmental rank, and if attached to Regiments, will be borne as supernumeraries of that rank in the Rolls of the Regiment. Time passed on field service will count as service for promotion to the Warrant grades.

73. The rank of Sergeant attained under this order qualifies for promotion to the Warrant grade in accordance with para. 35.

74. Recommendations for promotion to the rank of Sergeant under these rules must be submitted, in Bengal Form No. 475, by the Executive Engineer under whom the man may be serving to the Superintending Engineer who, after recording his opinion on the application will pass on the papers to the Chief Engineer for

submission to the Local Government, by whom, should it agree in the recommendation, they will be forwarded to the Adjutant General for the orders of the Commander-in-Chief.

75. Non-Commissioned Officers and Soldiers transferred to the Department are amenable to the Articles of War in all matters affecting their character as soldiers. They are also liable to be tried by Court Martial for Civil offences under the Articles of War, but they cannot be tried for drunkenness on duty, should it be merely departmental duty.

76. Their Military pay, as well as Civil pay and allowances, will be regulated by the rules of the Department.

77. They must provide themselves with full dress and undress uniform, and are subject to the same rules as Warrant Officers regarding its use.

78. They will be allowed the full pay of Infantry Non-Commissioned Officers and Soldiers, respectively, and ration money, irrespective of the arm of the service to which they previously belonged. They will not, however, be allowed good conduct pay, subsistence allowances for their wives and families, clothing, bedding, fuel in hill stations, nor any other Regimental allowance, their staff salaries being computed so as to afford compensation for these several advantages, in addition to remuneration for the departmental duty required of them. Sergeants on the Unattached List eligible for promotion to the Warrant grade will draw the regimental pay of a Color-Sergeant of Infantry.

79. The orders regarding deferred pay to soldiers, as laid down in the Army Regulations, India, Volume I, Part I, are applicable to Non-Commissioned Officers and Soldiers serving in the Public Works Department, and the grant of such deferred pay does not affect the calculation of their departmental salary except as provided for in para. 80. When deferred pay is disbursed in India, it should be paid by the Public Works Depart-

ment at the rate of exchange fixed annually by Her Majesty's Government for the payment of troops serving in the Colonies, and charged to Indian Revenues.

80. From and after 31st October 1882 deferred pay is not admissible to Non-Commissioned Officers and Soldiers on the Unattached List who are in receipt of consolidated pay, which is given in full of all Civil or Military pay and allowances. A note should therefore be made in the records of service of such soldiers, showing the dates from and to which the consolidated pay has been drawn, so that this term may be deducted from the period during which they may be entitled to deferred pay. This rule must be made known to all soldiers on their transfer to the Unattached List, together with the other conditions of service on that list.

81. Payments on account of deferred pay made after the 1st July 1881 to soldiers enlisted before that date, but becoming entitled thereto after that date, should be made at the rate of £3 *per annum* for the whole period in respect of which they are entitled to deferred pay, unless such soldiers would receive less by being paid in this manner than they would have been entitled to under the former regulations, in which case payment may be made at the rate of 2*d.* a day. In other cases the rate is £3 *per annum*; or for periods of less than a year, 5*s.* for each complete period of thirty days or fraction thereof. When disbursed in India, deferred pay is in all cases converted into Indian money at the rate of exchange fixed annually by Her Majesty's Government for the payment of troops serving in the Colonies.

82. The regulations on the following heads, contained in the Military and the Pay and Audit Codes, are to be carefully attended to:—

Renewals of enlistment.
Bounties.
Marriage.
Birth of children.
Discharges.
Invaliding.
Pensions.
Estates.
Pensions to widows.

European Non-Commissioned Officers and Soldiers.

83. They require no other sanction for their marriage than that of the Officer under whom they are serving, or if that Officer be a Civilian, of the next superior Officer of the Department, who may be a Military man. If a soldier in the Department be not on the Unattached List, the sanction of the Officer Commanding his Corps should be applied for.

84. All changes, such as births, deaths, or marriages, invaliding, discharge, dismissal, &c., which may take place among them or their families, must be reported immediately by Executive Engineers direct to the Corps on the rolls of which the men are borne as supernumeraries, in view to the necessary alteration being made in the Regimental records. In the case of Non-Commissioned Officers and men of the Royal Artillery, the report is to be made to the Deputy Adjutant General, Royal Artillery, Simla. In the case of Royal Engineer soldiers on the Bengal Establishment, the report is to be made to the Officer Commanding H Company, Royal Engineers, at Roorkee; and in the case of Royal Engineer soldiers on the Bombay Establishment, to the Officer Commanding L Company, Royal Engineers, at Kirkee.

NOTE.—The reports of births, deaths and marriages must be made in Army Forms A 42, A 43, and A 44, which can be obtained from the Contractor for Government Stock Forms, Calcutta.

85. Heads of Offices or Departments in which British soldiers of the Cavalry, Infantry, and Artillery are serving on the Unattached List of the Public Works Department, shall keep up Registers of births, marriages and deaths in Army Books 112, 113 and 114, in which must be recorded the domestic occurrences connected with these soldiers, and half-yearly certified extracts from these Registers must be forwarded to the Adjutant General, Simla, on the 1st January and 1st July of each year, prepared in Army Forms A42, A43 and A44.

These registers and extracts are required in addition to the reports to be made under para. 84 above, and

instructions for their preparation will be found in Appendix S.

86. Their children are allowed to attend Regimental Schools, paying as Staff Sergeants' children.

87. They are permitted to obtain malt-liquor and rum at the established rates per man from Regimental canteens. Malt-liquor may be drawn in weekly supplies and taken away, but rum is not to be taken from the canteen on any pretext; nor is more than one dram to be drawn at a time. The above supplies will be drawn on indent countersigned by the Executive Engineer.

88. They are not allowed to use the Military Branch of the Government Savings Bank, but may deposit their savings in the Government Savings Bank as civil depositors.

89. They may make remittances through Government to England and the Colonies for the benefit of relations and friends, at the rate of exchange fixed annually by Her Majesty's Government for the payment of troops serving in the Colonies, to the extent of the net amount of Military pay which has accrued to each man since the last remittance, but not exceeding the net amount of Military pay for one year last past.

90. The sums to be remitted must be paid into the nearest Civil Treasury through the Officers under whom the men may be serving, and must, in every instance, be accompanied by authority from the Circle Pay Master for the reception of the amount into such Treasury. The rolls prepared in Bengal Form No. 144 in accordance with instructions contained below, and countersigned by the Officers under whom the men are serving, will be forwarded to the Pay Master in whose Circle the men may be residing.

91. When a Non-Commissioned Officer or Soldier is placed under stoppages for the benefit of his family under the provisions of the 177th Article of War, the Officer under whom he may be serving must recover the

amount from the man's pay at the rate of exchange fixed annually by Her Majesty's Government for the payment of troops serving in the Colonies, and the same course of procedure must be adopted in effecting such remittance as when the remittance is a voluntary one.

92. In preparing the remittance list, the following points are to be attended to :—

I.—The names are to be arranged alphabetically, the Commissioned Officers, and those whose remittances are payable at the rate of exchange annually fixed for the adjustment of financial transactions between the Imperial and Indian Governments being first entered, and below these, the Non-Commissioned Officers and Soldiers whose remittances are made at the rate of exchange stated in the preamble.

II.—The remittances included in the lists are to be restricted to sums for the benefit of the families of the remitters, and, in the case of soldiers, for the benefit of their friends also.

III.—Sums in payment of purchases or in discharge of debts, &c., are not permitted to be included in family remittance rolls, or lists of remittances.

IV.—All entries are to be made in a clear legible hand. The address of the person, bank or agent to whom the amount is to be paid, is to be entered in full, as also the Christian name or names of the person and the degree of relationship to the remitter; if a Commissioned Officer, for whom the remittance is made.

V.—In the case of the remittee being a married woman, the description is to be—

Mrs. Ellen Smith, wife of —— James Smith,—— regiment, not *Mrs. James Smith.*

VI.—When the remittee is a minor, thus—

London and Westminster Bank for George Pigott (minor), son of ——, or any further description, not *George Pigott, care of London and Westminster Bank.*

93. They may be granted privilege leave under the Civil Service Regulations. No Non-Commissioned Offi-

cer or Soldier will be permitted to proceed on privilege leave out of India unless he furnishes evidence that a return passage has been secured and paid for.

94. When requiring change of air for the benefit of their health, they are to be treated like Regimental Non-Commissioned Officers and Soldiers, and sent, after communication with the Military Divisional authorities, and by their orders, and after examination by a Medical Board, to a Convalescent or other Depôt, under Military supervision, for duty like other men of their rank. They are required to take their uniforms with them. When so detached, they will continue to be borne on the strength of the Department, but will draw only half staff salary in addition to the Regimental pay of their rank, and ration money. Men finding their own way to and from Convalescent Depôts will be allowed half their Departmental Staff pay, and travelling allowances at the usual rates, for the time they are *en route*, in addition to Infantry pay and batta, provided that their Departmental superiors certify that, after communication with the Military authorities, it has not been found practicable to send the men with the annual drafts to the Depôt.

95. When Military Upper Subordinates are passing through Calcutta on duty, on leave, in progress to join new appointments on transfer, or on first appointment, they and their families may occupy quarters in Fort William if there are any vacant. They should provide themselves with a memorandum from the Officer under whom they may be serving, showing that they are passing through Calcutta with authority. This certificate should be presented to the Garrison Engineer, who will certify that accommodation should, if possible, be provided.

96. A Local Government may grant leave of absence in India, on sick certificate, to Non-Commissioned Officers and Soldiers, without the restrictions in para.

94, when resort to a Convalescent or other Depôt is not practicable, and whenever it is certified by a Medical Officer that a change of air to a sanitarium is not necessary.

97. A Local Government may grant leave of absence on private affairs in India to Non-Commissioned Officers and Soldiers, for any period not exceeding six months, after 6 years' service, provided the exigencies of the service admit of it.—See also Chap. IV, para. 24.

98. Men obtaining leave under paras. 96 and 97 will be allowed half their Staff salaries, together with their Military pay and batta, but no travelling allowance; in the case of leave on medical certificate, the half Staff salary will not be given if a period of two years has not elapsed since return from the last leave granted to them, such leave not being privilege leave. Their pay and allowances, as above, will be drawn by the Executive Engineer of the Division to which they are attached.

99. Non-Commissioned Officers on the Unattached List are only allowed furlough to Europe on medical certificate, which will be granted to them under the following rules:—

(*a*) They must have re-engaged to complete twenty-one years' service, and must be of exemplary character and prudent habits.

(*b*) Their applications must be accompanied by a certificate from a Medical Board, stating that change of climate is highly desirable or necessary. The Board will be assembled at the station most convenient to the applicant, under the orders of the Commanding Officer. It will refrain from recommending leave to Europe during the non-trooping season in cases which could be sent to the hills with advantage (under para. 94), or which might

wait without risk until the embarkation season.

Soldiers found unfit for further service are not to be recommended for furlough, but are to be remanded to their regiments and brought forward for discharge as invalids.

(*d*) The grant of furlough in the first instance will be limited to one year from the date of embarkation. Men, whose state of health, when that period has expired, does not admit of their returning to India to duty, will be subjected to medical examination under orders, which will be communicated to them by the India Office, in view to their furlough being extended for a further period up to one year, if certified to be efficient in their Department; or to their discharge being effected if they are reported unfit for further service.

Applicants must be prepared to do duty with troops, both on the voyage home and back, if physically fit and their services are required.

(*f*) The pay and allowances to be drawn when on furlough, and the rations given to the families if left in India, are detailed in Vol. I, Part I, Army Regulations, India, Article 985, Edition of 1888.* Departmental pro-

* 985. During absence from India on medical certificate, a Non-Commissioned Officer on the unattached list is entitled to the British rate of pay of his rank on that list (article 956), with 6*d*. a day extra in lieu of rations (See Article 1146), and half staff pay for the first six months; for the remainder of his leave he will only be entitled to his British pay and the above ration money; if in receipt of an annuity, he will also be entitled to it during the whole period of his leave. In the case of a Non-Commissioned Officer in receipt of a consolidated salary, the half staff pay will be a moiety of the difference between such consolidated salary and the pay of his rank on the unattached list for a month of thirty days. The half staff pay will be issued at the rate of exchange annually fixed.

NOTE.—The Last-pay Certificates should show that the half staff pay has been calculated on this principle.

motion while on furlough will not affect the allowances of a Non-Commissioned Officer.

100. Applications for furlough out of India may be submitted at any time of the year, and, are to be accompanied by the Non-Commissioned Officer's medical certificate and statement of case, and a certificate that the applicant intends to return to India. Authenticated copies of the following papers should also accompany applications :—

1. Record of Service.
2. Medical History Sheet.
3. Regimental Defaulter Sheet.
4. Court Martial Sheet.
5. Re-engagement Schedule.
6. Company Defaulter Sheet.
7. Copy of Civil Convictions, if any.
8. Attestation.

The Executive Engineer or other departmental officer of corresponding rank, under whom the Non-Commissioned Officer is serving, should apply to the regiments, on the rolls of which Non-Commissioned Officers are borne as supernumeraries, for certified copies of all documents not in their possession, and in the case of Artillery Soldiers to the Deputy Adjutant General or Assistant Adjutant General, Royal Artillery. The application on India Army Form No. 46, together with all the required documents in duplicate, will be forwarded, by the Local Government concerned, direct to the Adjutant General's Office for submission to the Commander-in-Chief and Government. The Local Government should at the same time inform the Adjutant General to what Examiner of Accounts the Non-Commissioned Officer's furlough certificate should be sent.

101. When the furlough is sanctioned, a furlough certificate in duplicate will be forwarded by the Adju-

tant General direct to the Examiner of Accounts of the Province or Railway in which the applicant is serving.

102. The furlough being an indulgence, and not given as a consequence of failing health alone, the applicant will, provided he is clearly eligible under clauses (*a*), (*b*), and (*c*) of para. 99, be only allowed to proceed at once to the port of embarkation in anticipation of sanction being granted when recommended by a Medical Board for an immediate change to Europe; and in such cases the Local Government will send at once to the Adjutant General the usual formal application for furlough. In cases in which removal to Europe is not urgently necessary, the Non-Commissioned Officer should be detained at his station until furlough is formally granted.

103. In ordinary cases, Non-Commissioned Officers, who have passed Station Medical Boards up-country, are not to be brought before the Presidency Medical Boards.

104. All claims of men proceeding on furlough are to be settled before they leave their respective Divisions, and they are to be furnished by the Examiner with the usual final last-pay certificate under Chapter IV, para. 30, showing the pay and allowances they will be entitled to during the first six months of their absence.

105. If the Non-Commissioned Officer presents himself at the Examiner's Office for his final last-pay certificate, the Examiner will require him to certify on the back of his furlough certificates that he has been paid in full of all demands, and will hand him one copy, together with one copy of his final last-pay certificate, for delivery at the India Office. If the Non-Commissioned Officer does not present himself at the Examiner's Office, the Examiner will send the certificates to the Executive Engineer as accompaniments to Form No. 114J, and will ask the Executive Engineer to carry out this procedure and to return the duplicate certificate.

The Examiner should forward the duplicate certificate to the Government of India, or to the Government of Madras or Bombay in the Public Works Department, as the case may be, for transmission to the India Office. No Non-Commissioned Officer should be allowed to leave India without having in his possession a furlough and last-pay certificate. These should be shown to the Staff Officer at the port of embarkation.

106. On the arrival of a Non-Commissioned Officer in England, he will report himself at the India Office, where he will receive orders for his guidance during the time he may be at home.

107. Furlough will be reckoned from the date of quitting India, from which date also furlough pay will commence. Ordinarily a man to whom furlough is granted will be made over to the Military Authorities either on the spot or wherever most convenient, and his embarkation will be arranged for by those authorities; but in exceptional cases when a man is permitted to make his own arrangements for the voyage, he may be allowed preparatory leave within a maximum of one month.

108. Non-Commissioned Officers will receive full Military pay and half staff salary for the interval between date of departure from station to date of embarkation, and the same on return from furlough; but in the event of a Non-Commissioned Officer to whom preparatory leave is granted overstaying such leave, he will, unless he can show satisfactory reasons for any extension being allowed him, forfeit all pay, both Military and Civil, for the period of overstay.

109. Non-Commissioned Officers will, with their families in the case of married men, ordinarily be provided with a free passage home and back on board Her Majesty's troop-ships; but when, in exceptional cases, passage cannot be provided for their families on troop-ships, they will receive £10 to aid them in carrying

their families home, and a similar sum in England if return passage is not provided in a troop-ship.—See also para. 55.

110. The passage money or cost of passage admissible under the Military Pay Rules to Non-Commissioned Officers on their proceeding to Europe on leave will be passed in the Public Works Department when their Military pay and allowances for any portion of such leave are chargeable against it.

111. Under similar circumstances, the sum allowed to Non-Commissioned Officers to assist in taking home their families under paragraph 109, or the charges for the free passages of the families when specially sanctioned by His Excellency the Commander-in-Chief under the conditions specified in Articles 371—373 of the Army Regulations, India, Vol. X, Part I (Edition of 1888), will be passed in the Department.

112. A certificate signed by the applicant to the effect that he is acquainted with the conditions under which his furlough is taken as expressed in paras. 99 to 111 must be forwarded with every application.

113. When a man desires his discharge in India, he must apply to the Executive Engineer of the Division in which he is serving, who will, if the man does not desire to remain in the Department after discharge, forward the statement to the Military authority designated in para. 84. This authority will take the necessary steps for carrying out the discharge according to the Army Regulations.

114. If the applicant is on the Unattached List, and wishes to proceed to England, an order for his remand to Military duty should be applied for at the same time by the Executive Engineer of the Division to the Adjutant General's Office at Simla, in accordance with the instructions contained in Army G. O. No. 326 of 1869, but the soldier's discharge will be proceeded with by

the Officer Commanding his Regiment in regular course, and he will be sent to the authorities at the nearest Military station with an explanatory Memorandum. The discharge of men, permitted to remain in India, or proceed to the Colonies, will be carried out without remand. Applications for discharge must be accompanied by a Roll in P. W. D. Form No. 87. Applications for discharge of men returning to England should be forwarded in the month of September, or as early in the cold season as convenient, and may include any men whose service will expire before the coming 15th March.

115. If an applicant for discharge wishes to remain in the Department after discharge, his application must be submitted by the Executive Engineer, through the Superintending Engineer, to the Local Government, with the recommendation of the Executive Engineer. In the event of an application for discharge and to remain in the Department after discharge being sent on by the Executive Engineer without unexceptionable testimony as to character, it will be forwarded by the Local Government as directed in para. 113, and the soldier will be removed from the Department on obtaining his discharge.

116. The class and grade of a man who is permitted to remain in the Department as a Civilian will be liable to re-adjustment after he has obtained his discharge or pension; he will have no claim to appointment on the salary previously received by him in the Department.

117. In the event of a man taking his discharge from the Army and re-entering the Department as a Civilian, his term of service towards pension under the rules for the Uncovenanted Civil Service will be reckoned in accordance with the rule laid down in Article 388 (4) of the Civil Service Regulations, 1st Edition.

118. If a Non-Commissioned Officer or Soldier obtains

his discharge from the Army in order to take employment in any Department of the State, it is not obligatory on that Department to provide him with a passage to England in the event of his losing his employment. When free passage is granted, the cost of passage should be paid in India.

119. Soldiers from British Regiments, who have not attained the prescribed standard, or who, for any reason, may not appear likely to be permanently employed, may, on the requisition of Local Governments, be placed at the disposal of the Department for temporary employments, directly through His Excellency the Commander-in-Chief. The men cannot, however, be permanently appointed until reference has been made to the Governments of India, Madras, or Bombay, in the Military Department.

120. On the departure from the station of the Regiment to which soldiers in temporary employment belong, they must return to Regimental duty. Their salaries are not to exceed Rs. 30 a month, subject to sanction under the rules for temporary establishments.

121. Executive Engineers should inform themselves of the habits of soldiers serving under their orders. Intemperance or other misbehaviour should be punished and recorded in the Defaulters' Books.

122. Whenever an Executive Engineer may think that a man should be removed from the Department, or otherwise seriously punished for misconduct or incompetence, he will apply to the Superintending Engineer, who, after the fullest investigation in his power, will submit the evidence, his own opinion, and (in cases of alleged misconduct) the defence of the accused, to the Chief Engineer. The latter, should he see cause for proceeding with the case, will take the orders of the Local Government, which will decide on the documents before it, or cause further investigation by a Departmental enquiry, or any other special agency which it

may deem most suitable, or apply to the Military authorities for a Court Martial on the accused.

123. In all cases of personal misconduct, involving offences punishable under the Mutiny Act or Articles of War, Non-Commissioned Officers and Soldiers, instead of being simply remanded to their Regiments, should, when practicable, be brought to trial by Court Martial.

124. Every recommendation made to the Local Government or to the Government of India, for the remand of a man to his Regiment, shall be accompanied by a detailed statement of evidence, with the defence of the accused, or a report to the effect that having been afforded an opportunity to make a defence, he has declined to make one, or has failed to do so within a reasonable time. An extract from the man's Defaulter Sheet should accompany the other documents.

125. No man can be remanded to Regimental duty except by order of the Government of India, or of a Local Government. After trial and conviction by a Court Martial, he will be placed in restraint in accordance with the terms of his sentence. An Executive Engineer may, if he deem it necessary, hand over any Non-Commissioned Officer or Soldier to the nearest Military authority, to be placed under Military control till the pleasure of the Government under whom his appointment is held be known. In such cases a brief report of the circumstances should be sent to the Military authority.

126. When a Non-Commissioned Officer or Soldier is remanded to his Regiment, a copy of the Notification, and of the Reports and Proceedings explaining the cause of his remand, should be furnished at once by the Local Government concerned to the Adjutant General at Simla for the information of the Commander-in-Chief. A report of the remand, stating briefly the cause, should also be made by the Executive Engineer to the Commanding Officer of the man's Regiment,

accompanied by documents similar to those received from the Corps when a soldier joins the Department.—See para. 67. The nature of the measures adopted for forwarding the man to his Regiment should be reported at the same time.

127. Soldiers on the Unattached List may, with the consent of their Departmental superiors and with the sanction of the Commander-in-Chief, be permitted to resign their positions on the Unattached List. Except in the case of men of the Royal Artillery, whose position on return to Regimental duty will be regulated by the Deputy Adjutant General, or Assistant Adjutant General, Royal Artillery, under the orders of His Excellency the Commander-in-Chief, they will rejoin their regiments as the juniors of the rank in which they were transferred to the Unattached List, and when there is no vacancy on the establishment of that rank, they will be borne as supernumeraries until absorbed.

When an Unattached List appointment is abolished, the incumbent will, if not provided with another appointment rendering his remand unnecessary, return to his regiment in the position he held previous to his transfer to the Unattached List.

128. When Non-Commissioned Officers and Soldiers are invalided or remanded to Regimental duty, they will revert to the pay of the Regimental rank of the branch of the service to which they belong, from the dates on which they cease to draw the pay and allowances of their Departmental appointments. These dates will be specified in a last-pay certificate to be given by the Officer under whom they have been serving. In the certificate only the Regimental rank of the man should be given.

129. Officers of the Department are to see that all claims of Military subordinates under their orders receive strict attention and are punctually settled before they are remanded to Regimental duty.

Native Non-Commissioned Officers and Soldiers.

130. Soldiers (including those of the late Local Indian Army who volunteered for general service) remanded to Military duty will return to the Regiment or Battery on whose Returns their names are borne, or to any other of the same arm of the service selected by the Commander-in-Chief should the Corps have left the country. A soldier of the old Indian Local Army, who has not volunteered for general service, will be sent to do duty with the invalid battalions, or may, as a temporary arrangement only, be attached to do duty with any British Regiment in India.

131. Men of the Sappers and Miners, not having volunteered for general service when remanded will be sent to the invalid battalions, or at the pleasure of Government may be attached to do duty with the Royal Engineers serving in India, or the Sappers and Miners: those who volunteered for general service will return to the arm of the service to which they were transferred, unless required to do duty with the Sappers and Miners.

132. Men transferred from the Royal Engineers to the Unattached List will be remanded to their Corps in India.

133. Annual Rolls of all Non-Commissioned Officers and Soldiers serving in the Department shall be sent by Chief Engineers direct to the Office of the Adjutant General of the Army at Simla, in Forms which will be furnished annually by the Adjutant General. The Rolls will be prepared in the Offices of Examiners and sent by them to the Chief Engineer.

134. One month's Military pay, to meet the funeral charges of deceased soldiers, is admissible as a charge in the Department in the case of Non-Commissioned Officers and Soldiers who may die while on the Establishment.

Native Non-Commissioned Officers and Soldiers.

135. Non-Commissioned Officers and Soldiers of the Native Army appointed to the Department will be

considered as on probation for one year, and will not be permanently appointed to the Department until reported on by their superior Officers as laid down in Chap. II, para. 54, but will be transferred to the Unattached List immediately on leaving their Regiments.

136. The pay to be received by Military Lower Subordinates will be the same as that given to Civilians in similar grades (see Chap. I, para. 13), and will be a consolidated salary irrespective of the Military rank of the individual.

137. Military promotion will not be given to Native Non-Commissioned Officers and Soldiers transferred to the Unattached List.

138. The Military Lower Subordinates, who continue in the Army to the end of their service in the Department, will have no claim to pension under the Civil Rules, but will be allowed to count their service, both in the Army and the Department, for pensions, on the following scale :—

	Per month. R
To men of 15 and under 20 years' service, as Sepoy .	4
„ „ 20 „ „ 24 „ as Naick or Havildar	7
„ „ 24 „ „ 28 „ as Jemadar .	15
„ „ 28 years' service, as Subadar . .	30
„ „ 32 „ with an unblemished character, if specially recommended	50

139. No pension can be claimed until the applicant has both served fifteen years and been pronounced by an Invaliding Committee unfit for further service, and it will be open to any one, when invalided, to take the pension of his actual Military rank should it be higher than that to which he would be entitled by the above scale. After thirty-two years' service the pension of Rs. 30 a month can be claimed, although the individual may not be unfit for further service.

European Non-Commissioned Officers and Soldiers.

140. The pension will be chargeable to that Department (Military or Public Works) in which the man has spent the greater portion of his service.

141. A Military Lower Subordinate who takes his discharge from the Army is entitled to count towards Civil pension one year of his Departmental service before his discharge, but it is to be understood that he cannot apply for discharge from the Army, with retention of appointment, without the consent of his Departmental superior.

142. Such men will be eligible, if qualified for promotion, to the Upper Subordinate Establishment.

143. Native Non-Commissioned Officers and Soldiers employed in the Department may be granted leave under the spirit of the Uncovenanted Service Leave Rules. If it should be necessary in any case to provide a substitute for the absentee, arrangements must be made, by reserving a portion of the pay of the latter, or otherwise, that will prevent any additional cost to the State. For general rules on the subject of the grant of leave, see Chap. IV, paras. 24, *et seq.*

144. The rules regarding misconduct, remand, records, &c., for European Non-Commissioned Officers and Soldiers, are applicable to the case of Native Non-Commissioned Officers and Soldiers.

145. When remanded to their Corps, they will be placed at the bottom of the list of their rank in the Regiment as supernumeraries; and if Non-Commissioned Officers, they are liable to be reduced to the ranks, or to a lower grade, as the Commander-in-Chief may direct.

Chapter VI.—Office Arrangements.

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Miscellaneous Regulations affecting Office Establishments.

1. The ordinary hours of attendance of Office Establishments will generally be fixed at the discretion of the Head of the Office, in the absence of special orders from higher authority.

2. Clerks and other persons of Office Establishments are subject to the rules regarding leave, pensions, &c., contained in the Civil Service Regulations.

3. Every person absent on the plea of sckness must, if called upon to do so, produce a medical certificate of his inability to attend; and, as a rule, a medical certificate should be required when the absence extends over more than three days.

4. Liveries at the expense of Government may be supplied to messengers employed in offices the cost of which is charged to Provincial Revenues under the rules laid down by the Local Governments concerned.

Note.—The belt and badge ordinarily worn by messengers are not included in the term "livery."

5. Messengers and other inferior servants attached to offices the cost of which is Imperial, and which are located on public grounds at a hill station, may be given a suit of warm clothing, costing Rs. 7-8-0 every year, or Rs. 15 every second year; they may also be given Rs. 2-8-0 every year for purchasing a blanket.

6. Messengers employed in offices the cost of which is Imperial, and in which the grant of liveries has been previously sanctioned by special orders of competent authority, will be provided with liveries under the rules laid down by the Local Government for their supply to messengers on Provincial Establishments in the same locality.

Miscellaneous Regulations affecting Office Establishments.

7. Warm clothing (not liveries) may be given at the public expense to watchmen and other menial servants whose duties, in the opinion of the Local Government, render its issue necessary.

8. Holidays are allowed to all public servants on Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday. Besides these, Native holidays will be allowed according to local custom at the discretion of the Local Government.

9. The ordinary contingent charges connected with Office Establishments, for supplying and working punkahs and tatties, furnishing lights for Treasure guards, &c., may be disbursed by Executive Engineers, and brought forward in the monthly Contingent Bill, subject to the check of the Superintending Engineer. Perishable articles obtained for office use or inspection bungalows, such as mats and chicks, may also be charged to Contingencies. No salary charges of any kind (except for hot weather establishment referred to above) should be included in contingent bills; the salaries of office servants should be included in the salary bill of the office.

10. In offices of Direction and Account, advances made for the purpose of meeting contingent expenditure will be treated as ordinary imprests and held in the cash balance of the officer who makes them. Their amounts should be fixed in even hundreds and be very seldom varied.

11. Officers of the department are not supplied with ordinary books of reference on professional subjects at the expense of the State. The rules for the purchase of books, newspapers, or other publications required for the public service, are given in Appendix J.

12. All applications for official publications should be submitted in P. W. D. Form No. 128 A.

13. With the view of giving publicity to matters of general engineering interest, Selections from the Proceedings of the Government will be reprinted, and will

be available for reference to Engineers of the Department. A library has been established in the Government of India Public Works Department Secretariat, which will contain all these Selections and other books on professional matters, and any of these Selections or books can be obtained by direct application to the Librarian at Calcutta.

14. Expenditure on office furniture is debitable to office contingencies in the case of offices of Direction and Account, and to "Tools and Plant" in the case of Executive and Revenue offices. The sanction of the Superintending Engineer is required to outlay up to the limit of Rs. 50 for each set of purchases, and of the Chief Engineer to outlay above that limit.

15. Unnecessary expenditure on account of printing should be avoided. Printing should be resorted to only when the papers are of importance, or when so many copies are required that it would be more expensive to have manuscript copies made.

16. When Executive Engineers in charge of Divisions and Superintendents of Works provide accommodation for their offices, they may, under the orders of the Local Government, be allowed to draw office rent up to Rs. 30 a month, chargeable in the monthly Contingent Bill, excepting in special cases when it may be increased to a maximum of Rs. 45. Where the Officer concerned resides in the same building, the amount drawn for office rent shall not exceed half that of the whole house subject to the same maximum. When it is necessary to hire a house for a Subdivisional Office, rent up to Rs. 15 per mensem may be sanctioned by the Local Government, and in special cases may be increased by the same authority; when, however, such office is accommodated in the Subdivisional Officer's residence, no allowance is admissible.

17. When accommodation for an Office is provided in a private residence, or in a building hired for

Police and other guards.

the purpose, the first charge in every year that an Officer makes in his Contingent Bill on account of house-rent shall be supported by a certificate to the effect that a suitable public building was not available.

18. *Boná fide* charges for conveying furniture and tents from one office to another will be admitted when their removal has been sanctioned by the Superintending or Chief Engineer. Such expenses will be charged as "Carriage of Tools and Plant." The removal of records, and the carriage of office furniture required on tour, will be charged as a Contingency.

19. Tents actually required for the use of Office Establishments will be provided at the public expense on the sanction, in each case, of the Local Government, and charged for as "Tools and Plant."

Police and other guards.

20. When marching or in camp onpublic duty officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police Department, and application for them should be made to the District Superintendent of Police by the officer requiring them, unless in the case of an Assistant Engineer or Subordinate, when the application will be made by the Executive Engineer. Such guards will not, however, be supplied unless the Officer travelling is in charge of Government money or valuable Government property, or unless the country is disturbed. In places where village chowkidars are utilised in place of constables, as in some districts in Oudh and the North-Western Provinces, any remuneration over and above their pay that they are authorised to receive should be charged in the Contingent Bill of the Office, and the charge should be supported by a certificate to the effect that it is properly incurred under the above conditions.

21. In all cases, where through the inability of the Police Department to supply a guard from the regular Police Force, special guards have to be entertained, the

Police and other guards.

sanction of the Local Government will be necessary; but in the case of the Director General, the sanction of the Government of India must be obtained. Officers may, however, in urgent cases, entertain the guard in anticipation of sanction, reporting their action at once to higher authority.

22. The services of such extra guards should be dispensed with directly they are no further required. The extensive use of cheques should lead to a considerable reduction in the amount of cash required to be kept in Departmental treasure chests, and consequently the services of Police for the guard of treasure should be seldom required. For the protection of other Government property, the services of the regular Police Force will rarely be necessary.

23. The provision of funds for all Police guards required by the Department rests entirely with the Civil Department; no charge on this account is to be borne by the Department except under the circumstances stated in para. 25. If any expenditure is incurred in the Department in consequence of the inability of the Police Department to supply the guards required from the regular Police Force, the charge must be adjusted by transfer debit to the Civil Department. See also Chap. X, para. 42.

24. To ensure such charges being promptly accepted by the Civil Department, a copy of the orders sanctioning the entertainment of a guard should invariably be furnished to the Financial Department of the Local Government.

25. The charge for travelling expenses incurred by Police or Barkandaz Guards employed in escorting treasure required by disbursing officers of the Public Works Department, inclusive of the Railway fares of the Guards, are to be treated as contingent expenses incurred in the remittance of treasure, and should be accounted for as such by the Officer incurring them, and not as travelling allowance.

Stationery.

26. Stationery is supplied to public offices by the Superintendents of Stationery at Calcutta, Bombay, and Madras; and Officers are prohibited from obtaining elsewhere articles which can be procured from the Stationery Offices, except under orders of the Local Government in each case. Officers will indent on the nearest Stationery Office for their supplies.

27. The following are the rules which regulate the supply of stationery from the Office at Calcutta. The Offices of Madras and Bombay are subject to local regulations which can be ascertained on application.

28. The Superintendent is authorised to issue Circulars regulating minor points connected with the supply of stationery, subject to the approval of the Board of Revenue.

29. Indents on the Superintendent of Stationery for supplies to the Department will be made by the following Officers only :—

Chief Engineers, for supplies to Superintending and Executive Engineers.

Examiners and Deputy Examiners of Accounts in independent charge.

30. Indents will be despatched annually, at such times as will ensure their reaching the Superintendent on dates which will be fixed by him from time to time for the various Provinces or Divisions. Emergent Indents on the Superintendent are not admitted except in cases of necessity.

31. Indents will be made out on printed forms supplied by the Superintendent, which must be carefully filled up. The number and quantity of articles indented for must not exceed the scale of supply as per prescribed Form, nor be in excess of actual requirements.

32. Indents will include drawing pencils, colours and drawing paper, but not cloth for mounting drawings

which must be purchased and charged for in the monthly Office Contingent Bill.

33. Indents for Forms of Accounts and Returns will be sent annually by Chief, Superintending, and Executive Engineers to the Examiner for compliance; after a careful examination of these, a combined Indent for all the supplies required will be sent to the Contractor for Government Stock Forms.

34. The combined Indents should be despatched to the Contractor for Government Stock Forms so as to reach him not later than the dates mentioned below:—

For Public Works Forms.—In December, the despatch of the Forms from the Contractor for Government Stock Forms beginning in January and continuing till May.

For State Railway Capital Forms.—In June, the despatch beginning in July and continuing till November.

For State Railway Revenue Forms.—In June, the despatch beginning in July and continuing till November.

NOTE.—The practice of sending Indents at irregular intervals should be avoided as far as possible, as it entails additional expense in packing and carriage.

35. Standard patterns of the various Forms for Correspondence, Accounts, or Returns, in use in the Department, will be supplied, from time to time, from the offices of the Accountant General, Chief Engineers or Examiners, to the Contractor for Government Stock Forms.

36. Miscellaneous Forms used in the Department may be obtained from local Presses, if they can thus be had cheaper than from Calcutta, but expenditure in such cases is only to be incurred under authority of Superintending Engineers *previously* obtained.

37. Standard Forms of the Department cannot be altered without the previous sanction of the Government of India, and local Forms should not be introduced by any Officer without the permission of the Local Government.

Official Records.

38. All Officers, entrusted with a supply of Stationery and Forms for their official use will take proper precautions to keep them in the custody of a reponsible and trustworthy person, and to maintain a record of the issue.

Official Records.

39. All official Books and Records are the property of the State, and must be carefully preserved, unless their destruction be sanctioned by superior authority. This rule includes the records of Subordinates, which must be given up to the Executive Engineer when demanded.

40. Superintending Engineers are competent to sanction the destruction of such records in Executive Engineers' Offices or those of their Subordinates as may be considered undoubtedly useless, but in ordering the destruction of such records great care should be exercised that it is confined to such as are valueless. A list of such records as properly appertain to the Accounts Branch of the Department should be forwarded to the Examiner for approval before their destruction is ordered by the Superintending Engineer.

NOTE 1.—The following should on no account be destroyed:—

Records connected with expenditure which is within the statute of limitation.

Ditto ditto on works not completed, although beyond the period of limitation.

Records of experiments and observations.

Record connected with claims to service and personal matters connected with persons in the service.

2.—The counterfoils of cheques issued may be destroyed after five complete years.

41. The following rules relate to the destruction of old records in an Examiner's Office:—

Original letters and printed documents,

Accounts connected with works for which Capital or Revenue Accounts are kept,

Bound forms of the Department,

Official Records.

Salary bills or any documents connected therewith which might be required for the verification of service for pension, and

Original documents relating to Statistical Returns are not to be destroyed without the special permission of the Local Government or Head of Department concerned; but documents which have been incorporated in Accounts and Returns, as well as Travelling Allowance and Contingent Bills, and Receipts and Vouchers for payments not exceeding Rs. 100, may, at the discretion of an Examiner, and after a period of three years, be destroyed, and also all other vouchers pertaining to the accounts of an Examiner's Office, after the lapse of twenty years.

42. Superintending Engineers may sanction the publication by Executive Engineers in the Journal of the Asiatic Society or other scientific periodical of any papers connected with their official duties which may contain professional or scientific matter of general interest.

43. An Officer receiving a subpœna to produce official documents in a Court of Law, should, provided the documents be specified, produce them to the Court, unless they are unpublished official records relating to any affairs of State, when he must refer to the Officer at the Head of his Department.

44. A brief docket must be written on every official document, so that its nature may be seen from the outside when folded up. The docket of estimates and bills must show their amount.

45. In addition to records relating to accounts, the following Books and Returns, properly indexed, must be kept up in Executive Engineers' Offices, and produced at Superintending Engineers' inspections :—

Copies of Indents, in bundles.

Drawings.

Copies of Returns, in the printed forms filed in bundles.

Estimate book or file.

Copies of Progress Reports, in the printed form filed in bundles.

Register of Buildings—(P. W. D. Form No. 96.)

Register of Letters received and despatched, in books.

Letters received.

Drafts of Letters despatched.

Vols. I and II of the P. W. D. Code and Parts of P. W. D. Forms relating thereto, corrected up to date.

Files of Circulars.

Drawings.

46. An Executive Engineer must keep on record in his office the following plans, or such of them as are required in his Division :—

Copies of all standard plans of buildings.

Complete plans, sections and elevations of every building under his charge, whether Military or Civil as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

Plans of road sunder his charge showing the quarries whence metal is obtained.

Detailed drawings including foundations, when practicable, of all bridges and other works in the Division as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

47. Executive Engineers need not retain any but rough copies of drawings sent up with estimates for

Correspondence.

sanction. The originals will be returned to them, and these or tracings of them at the discretion of the Superintending Engineer must be retransmitted, after the work is finished, simultaneously with the Completion Report, with additions showing any change that may have been made in the design during execution.

48. All drawings must be bound up, or drarwn or mounted on cloth, to preserve them from being ton.

49. All drawings intended for submission to the Government of India should, as far as may be possible, be prepared in accordance with the instructions given in Appendix K. It is desirable that, as a rule, the drawings should be on tracing cloth, and not on paper, and should be submitted in such a condition that they can be satisfactorily reproduced by photozincography. A set of tracings is least likely to be damaged in transit, or in use, if the ends of the set are placed between two semi-cylindrical pieces of wood, 2″ or 3″ in diameter, and rolled on the completed cylinder; the two pieces being screwed together to hold the tracings in place.

Correspondence.

50. Letters will usually be written on not less than half a sheet of foolscap, leaving quarter margin on the inside of page, but brief letters or memoranda may be of the docket form on a quarter sheet of foolscap.

51. In corresponding with Subordinates, Executive Engineers may choose any form that is calculated to economise labour in writing, whilst maintaining a sufficient record.

52. Memoranda on half margin, the reference on one side and the reply on the other, will generally be found useful, no copy being taken by the person by whom the reference is made, as the original will be returned to him.

Correspondence.

53. Each separate subject should be embodied in a separate letter, *e.g.*, questions connected with the strength of Establishments should not be mixed up with matters relating to Engineering, or the construction of works.

54. Extracts of correspondence should, as a general rule, be inserted in a letter, in preference to attaching a mass of copies. When enclosures are sent with a letter, a list must accompany giving the number and date of each.

55. The unnecessary use of vernacular terms in English correspondence should be avoided. Whenever it may be found necessary to introduce such terms, the equivalent in English should, if possible, be given.

56. When a letter or other document, either in original or transcript, is passed on by the receiver to a third party, no explanation being required, a covering letter is not necessary, a simple endorsement intimating the dates of receipt and transmission being sufficient. When the necessary opinion or explanation can be given in a few words, it may be incorporated in the docket. This applies equally to communications to the Government of India as to all other authorities.

57. Executive Engineers should be encouraged to express in the fullest manner their opinions on subjects of a professional character, and should be allowed the utmost latitude of explanation as to points of executive management, but they must convey their opinions and explanations to superior Officers in a respectful manner; and Superintending Engineers are required to notice any improprieties in this respect, and to return for correction all letters in which this rule is not attended to.

58. No Officer should correspond direct with an authority superior to the Officer under whom he is immediately serving, or with the Local Government or the Government of India, out of the regular course, unless in a case of extreme emergency, in which case

Returns.

he must send copies of his communications to his immediate superior.

59. Letters containing proposals concerning other Departments should, so far as is needful, be accompanied by references to the opinion of the Officer concerned (in the case of a building, of the Officer occupying it) and of the Head of the Department on the spot.

60. Letters containing remittances or valuable papers must be registered. When it is considered necessary to use wax-cloth for the purpose of protecting the papers from damp, etc., the wax-cloth should be used as an inside cover, the outer cover being as usual of paper.

61. It may be desirable in large Divisions to keep letters to and from Superintending Engineers and Examiners in distinct Registers, as also those to and from Subordinates.

Returns.

62. A list of the miscellaneous Returns required periodically to be submitted to the Government of India by Officers of the Executive and Accounts Branches and by Local Governments, in connection with the business of the Department, is given in Appendix L.

63. As soon after the 1st of April annually as possible, and in any case not later than the middle of June, Local Governments, Administrations and Officers will submit direct to the Government of India in the Financial Department a list of Civil Engineers and Uncovenanted Civil Servants, European and East Indian, in Form No. 111.

Chapter VII.—Designs and Estimates for Works.

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Preparation and Submission of Projects.

1. The operations of the Department are divided primarily into the two classes—"Original Works" and "Repairs" or "Maintenance."

2. The class, Original Works, will include: all new constructions whether of entirely new works or of additions and alterations to existing works; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use; and, again, all repairs to buildings generally which exceed one-fourth of the value shown on the books. When one description of work is substituted for another, as a tiled roof for a thatched one, such work is to be classed under the heading "Original Works," and not under that of "Repairs."

3. The method of arriving at the valuation of a building, with reference to repairs, is left to the Local Government concerned, subject to the proviso that the value assigned to any given building shall not exceed the sum that would be arrived at were the approximate rate per superficial foot of plinth area for that class of building applied to it.

4. The class, Repairs or Maintenance, will include all operations required to maintain in proper condition buildings and works in ordinary use excepting the foregoing.

5. No proposal for the execution of any work can be entertained unless it be accompanied by a properly detailed estimate, and in the case of Original Works

likely to exceed Rs. 200, by properly prepared drawings, showing fully the work proposed.

6. In the case of all works of importance, the Executive Engineer shall submit a rough design (drawn up, in the case of a building, in communication with the Officer for whose use it is intended) for the approval of the Superintending Engineer, before preparing detailed drawings and estimates.—See also paras. 37, *et seq.*

7. The papers to be submitted with the project for a work will consist of a report, a specification, and a detailed statement of measurements and quantities, with an abstract showing the total estimated cost of each item. These documents together form what is called "the Estimate" in the sense of this Code. In the case of a project consisting of several works, the report may be a single document for all the works, and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. See also paras. 16 and 17. In the case of estimates for Repairs, or Maintenance, only the specification and the detailed statement of measurements and quantities with the abstract will ordinarily be required.

8. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed shall be kept up in each Division, and it will be the duty of the Superintending Engineers, and Examiners of Accounts, when inspecting Divisional Offices, to see that correct schedules of the rates at which work is actually being carried out are invariably recorded in a complete and satisfactory manner. The regulations for the due record of rates in a clear and systematic manner shall be laid down by the Local Government.

9. Estimates will be framed in strict accordance with the forms prescribed.

Preparation and Submission of Projects.

10. After the list of references will follow the Report, giving a brief abstract of the correspondence that has passed with reference to the project, stating in clear terms the object to be gained by the execution of the work estimated for, the reasons for the adoption of the estimated project or design in preference to others, and any peculiarities which require elucidation. The time within which the work may be expected to be completed must also be mentioned. When the project is of an important nature, involving scientific points or other considerations of special character, the Report must also contain a complete account of the basis on which every part of it has been framed, the various considerations that have guided the designer in questions of engineering details, economy of construction, utility or the practical working of the project when carried out, and the method in which it is proposed to execute any portion of the work involving unusual difficulties of construction. Any local considerations which may affect the project, and particularly any circumstances affecting the rates, must also be fully entered into.—See also para. 39.

11. Such full details as are obtainable regarding land required for the project, for which compensation must be paid, should be given.

12. The report will be followed by the specification, which must show fully and clearly, but as briefly as possible, the details of the work, how each portion is to be done, and what materials are to be used.

13. Standard specifications of each kind of artificers' work, commonly executed, will be kept up for each Province under the orders of the Chief Engineer, and should be referred to by number under the several items in the schedule of rates.—See para. 8.

14. A general specification, describing clearly the nature of construction of the various parts of the building or other work, will usually be necessary in

addition to the standard specifications, which will be referred to, where necessary.

15. The statement of detailed measurements following the specification will include the measurements of land, approximate or detailed, as the case may be, for which compensation will have to be paid, the area of each description of land being separately shown.

16. The Abstract of the estimate will show the total cost, in rupees only, of each kind of work, the only exception to this rule being the case of miscellaneous petty works which may be entered in the abstract without measurements, the estimated cost being alone given (P. W. D. Form No. 104). A useful form of abstract in which several works are included is given in P. W. D. Form No. 102.

17. The abstract of the estimate may, under instructions of the Superintending Engineer, be framed to show merely the quantity and cost of each completed item of artificers' work, *e.g.*, brick-work, or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry on the work. If it is proposed to contract for the completed item of Artificers' work, such as masonry, &c., then the first-mentioned form of abstract will suffice, but if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract will admit of a closer, more easy, and earlier check on the outlay, and it will therefore be preferable.

18. The rates should generally agree with the schedule rates, but where from any cause these are not considered sufficient, or in excess, a detailed statement must be given in the report showing the manner in which the rate used in the estimate is arrived at. The same rule will hold good with regard to any rate differing from those formerly in force in the Division, when no standard schedule exists, or when any work of a de-

scription not previously executed in the Division is estimated for.

19. The rates of the various descriptions of work are intended to cover all charges usual to, or necessary for, the execution of the work, including the salaries of all persons specially entertained for a work in connection with construction, subordinate supervision, and accounting for stores and labour, who, whether paid by the day or month, cease to be employed on the completion or cessation of the work; all such persons being included in the category of work establishment.—See also Chap. IX, para. 15.

20. In addition to the usual charge of 5 per cent. for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. The provision for contingencies may not be diverted to any new work or repair which is not provided for in the estimate, and of which the cost exceeds Rs. 200, without the sanction of the Superintending Engineer.

21. Estimates for works on which it is intended to use prison labour will, as in the case of free labour, provide for the full market value of the work to be done, but a note of the reduction to be effected thereby should be made at the foot of the abstract of the estimate.

22. The following measures are prescribed for general use in the Department:—

Length.—The English foot. As a general rule, the foot will be divided decimally; duodecimal divisions, *i.e.*, inches, may, however, be used, if absolutely necessary. For long distances, the English mile and feet. The yard is never to be used.

Area.—The square foot, divided as general rule decimally, 100 square feet being termed one '*square.*'

For land the English acre and decimals; or for small areas, square feet.

Capacity or Solidity.—The cubic foot divided, as a general rule, decimally.

Value.—All rates in Estimates, Work Vouchers, &c., &c., are to be quoted in rupees and decimals to two places.

Velocity.—Feet per second.

Angular velocity.—Revolutions per second.

Work.—Foot-pounds (avoirdupois.)

Heaviness.—Pounds (avoirdupois) per cubic foot.

Power.—Foot-pounds per second, or horse-power of 33,000 foot-pounds per minute.

Heat.—Pounds (avoirdupois) of water raised one degree Fahrenheit.

Water discharges.—Cubic feet per second.

Water duty.—Irrigation, Canal—Acres per cubic foot per second.

Ditto, Tank—Acres per million cubic feet.

23. The following units of work are prescribed :—

	Unit of rate.
Earthwork ...	Per 1,000 cubic feet.
Brickwork Concrete Pisé work Road metalling ... Rubble masonry ... Ashlar masonry ... Pitching ...	Per 100 cubic feet.
Woodwork ...	Per cubic foot.
Painting Plastering Flooring Roofing Turfing	Per '*square*' of 100 square feet.
Doors and windows...	Per square foot.
Land ...	Per acre.

24. In Vol. II, Chap. XIV, para. 98, it is ruled that Tools and Plant, and Stock, the cost of which has

already been met from Imperial Ordinary Funds should be transferred from one Department to another free of charge. In framing therefore estimates to be met from Imperial Ordinary Funds, it will be necessary, whenever it has been arranged to obtain Stock or Tools and Plant for a work from another Department, to ascertain from that Department the value of such material to be transferred free of charge, and to deduct the same at foot from the total of the estimate. In recording the outlay on the work in the annual accounts, the value of the stores supplied free, and the Department by which supplied, should be noted in the column of "Remarks."

25. Every drawing submitted with an estimate should have a clear title, which should be repeated in an abbreviated form on the back on two opposite corners, so as to show outside whichever way the paper be rolled up. The signature of every Officer, through whose hands the design passes, should be affixed.

26. A scale must be laid down on every drawing, and the principal dimensions marked in figures.

27. A meridian line must be drawn on every general plan or map, and where streams are represented, arrows should show the direction of the current.

28. The preparation of large unwieldy drawings must be avoided as much as possible. It will often be found a convenient arrangement to bind into a volume the whole of the drawings of a large project; but whatever the arrangement chosen, compactness and facility of reference should be carefully attended to.

29. In the case of estimates for new works which do not exceed Rs. 5,000, the abstract only, with a report by the Superintending Engineer, will be forwarded by him to the Chief Engineer.

30. Estimates, after being sanctioned by proper authority, will be returned to the Executive Engineer for record in his office, a copy of the abstract only

being sent by the Superintending Engineer to the Examiner. Estimates sanctioned by the local Civil or Military Authorities will, in the first instance, be sent by the Executive to the Superintending Engineer who, on seeing nothing to object to, will forward the abstract to the Examiner.

31. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide, and accordingly any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project, or fairly contingent on its actual execution.

32. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the works as first sanctioned, must be covered by a Supplementary Estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

33. A Revised Estimate must be submitted when the sanctioned Estimate is likely to be exceeded, either from the rates being found insufficient, or from any cause whatever, except as mentioned in para. 32.

34. When a revised estimate is submitted, it must be accompanied by a Comparative Statement (P. W. D. Form No. 103). It is the duty alike of the Executive and the Superintending Engineer to watch carefully the progress of expenditure, and to see that a revised estimate is submitted directly the necessity arises. The Examiner will be responsible for reporting all excesses in rates or in quantities of work, which are likely to cause the estimate to be exceeded.

Original Works Buildings.

35. A revised estimate should not be sent in when it is too late for it to be sanctioned before the work is finished. The excess expenditure will in such cases be dealt with as an "Objectionable item" in the accounts of the Executive Engineer, in the manner prescribed in Chapter XII, until it is adjusted on the submission and approval of the Completion Report.—See Chap. IX, para. 38.

Original Works—Buildings.

36. Applications for new buildings, and for additions or alterations to existing buildings required for the use of any Department, shall be made by the Officer of the Department concerned, in communication with the Executive Engineer.

37. Every design and estimate relating to buildings for another Department must be submitted to the Departmental Officer concerned, before being sent to the authority by whom it has to be sanctioned, or to the Superintending Engineer, as the case may be.

38. The site of every building should, if possible, be definitely settled before the detailed designs and estimates are prepared.

39. The choice of sites for buildings always requires careful consideration, but when designed as residences, especially for a large number of persons, the point becomes one of paramount importance. In the case of jails, &c., the Executive Engineer must carefully investigate the nature of the drainage for a considerable distance round the proposed site, particularly satisfying himself that the spot (and, as far as possible, the neighbourhood) is not liable to flood; he must examine the position of the neighbouring buildings, cultivation, tanks, jheels, jungles; note the direction of the prevailing winds, and character of the country over which they blow with reference to the aspect of the buildings, and must, if possible, obtain the opinion of

Original Works—Buildings.

Medical Officers as to the salubrity of the site with reference to these and all other circumstances; the quality and sufficiency of the supply of water must also be carefully investigated. The results of these investigations should be stated in the report on the estimate.

40. In all cases Local Authorities must be consulted as to the convenience of a site. In the case of works of buildings which are intended to be erected in the neighbourhood of any fort or cantonment, the matter should, in the first instance, be referred to the local Military Works Officer for an expression of his opinion from a Military point of view, and then submitted to the Government of India in the Military Department for concurrence, and when such concurrence has been obtained, no deviation is permitted without previous reference to that Department.

41. The expense attendant upon the necessary examination of the soil for the foundations of works ordered by proper authority may be brought forward in the Executive Engineer's monthly accounts. Any outlay likely to exceed Rs. 200 will require previous sanction.

42. Thatched roofs are prohibited, except in the case of buildings of small importance, of a temporary character, and removed from other buildings. Iron roofs should be provided for all buildings constructed for forges, furnaces, &c., whether on first construction, or on subsequent renewal of roofs.

43. Powder magazines, and all buildings which, from their height or exposed situation, are likely to be struck by lightning, should be provided with lightning conductors, on the system laid down in the Code of Instructions for the guidance of Public Works Officers in the erection and testing of lightning conductors.

44. All lightning conductors and their connections with the earth shall be inspected and tested

periodically under the rules laid down in Section XIV of the Code of Instructions. The inspections and testing will be carried out by the Public Works Officers. A report of each inspection should be submitted to the Superintending Engineer, who will take immediate and effective measures for remedying the defects therein qrought to notice, at the same time reporting to higher authority the action taken by him.

45. Estimates for buildings will, as a rule, be accompanied by drawings as follows:—

1st.—A block plan showing the situation of the proposed building with reference to others; the various features in proximity to the intended site; meridian line; prevailing direction of the wind; and all other matters capable of graphic delineation which may have influenced the selection.

2nd.—A ground plan or plans of the building, foundations and various stories, as required.

3rd.—Sections through the buildings in such directions as may be necessary to exhibit the intended form and demensions of every part.

4th.—Elevations where necessary.

5th.—A plan or plans showing the general arrangement and distribution of the timbers or iron-work of the floors and roof, and such working drawings as may enable the Officer responsible for the project to judge of the details.

Original Works—Roads and Bridges.

46. Projects for the construction of new roads must be accompanied by the following plans, described in detail in the ensuing paragraphs:—

1st.—An Index Map.

2nd.—A detailed Survey and Longitudinal Section.

3rd—Sheets of transverse Sections.

4th.—Drawings of all the masonry, iron or timber works in the order in which they occur in the line.

Original Works—Roads and Bridges.

47. For the Index Maps, those of the Revenue Survey (which, uncoloured if necessary, may be procured from the Surveyor General's Office), with the project entered upon them, will often prove useful. These maps should show the features that are likely to effect the utility or influence the direction of the road.

NOTE.—Maps published by the Survey Department are issued only on receipt of requisitions. The scale on which the maps are required should be specified if known.

48. The detailed survey will follow, in separate consecutive sheets, the survey above, and the corresponding longitudinal section, on the same horizontal scale, below, with transverse sections, in place, above or below the longitudinal section. Where the latter arrangement is adopted, the sections as per third head in para. 46 will not be needed excepting for the drainages passed on the line which it may be convenient to show separately.

49. On the detailed survey should be marked the proposed sites of all drains and bridges, which should have numbers affixed to them in regular order, also the miles from one end of the road (or sub-division of the road) to the other.

50. The Longitudinal Section must show the height of the natural surface of the ground along the centre line of the proposed road, the greatest height of inundations, as also the heights of any existing lines of communication at the points crossed by the proposed road. The gradient of every portion must be shown, and the position of any bench-marks of which levels may have been taken. These levels should, where possible, be connected with the zero of the Trigonometrical Survey, and a permanent bench-mark left for subsequent reference.

51. The Cross Sections will be given with greater or less frequency according as the original surface of the ground is more or less transversely sloping.

52. Every estimate for a bridge of any importance should, if possible, be accompanied by a plan and longitudinal section of the river bed and banks, extending

two miles above and below the intended site, and by a sufficient number of cross sections of the stream showing the maximum flood levels. The area of the flood section in each case, with the hydraulic mean depth, will be noted on the plan, as also the velocity of the stream, as determined (preferably) by experiment in floods, or by calculation, or both, and the waterway proposed to be allowed through the bridge with the increase of velocity and probable rise in flood level due thereto. The formula used in such calculations will invariably be stated, and, where practicable, a map showing the entire drainage area of the river; and a statement of the maximum rainfall in twenty-four hours.

53. Should any bridges have been previously erected over the same stream near the site of that proposed, the waterway, and the effect of the current upon them, should be noted and entered in the report.

54. For arches of large span detailed drawings must be given of the proposed centres, showing the arrangements for striking them.

55. Whenever it may be possible, borings should be taken, or pits sunk to a depth of 10 feet for large works and 5 feet for small works, below the level of sole of foundation pit, and section submitted showing accurately the depth and nature of the several strata pierced.

56. Centres of large bridges should form a separate item in the estimate.

57. Estimates for new lines of road must include the cost of all dwelling and inspection houses intended to be built along it for the accommodation of Subordinates and others.

58. Inspection houses are usually of three classes of dimensions given in standard plans furnished by Government. The number of each class to be allowed on any new line of road, being dependent on local circumstances, will be decided specially for each case by the authority sanctioning the estimate, but as a general

rule, these houses will be from 10 to 12 miles apart. In those places in which it is probable that a subordinate will permanently reside on the completion of the road, first class houses should be erected, never less than 50 miles apart. Houses of the second class, which contain a room for the Executive Engineer as well as for the subordinate, may be at distances of about 10 miles from each other, or from the first class houses. Those of the third class will only be built near the site of a large bridge or other work requiring an officer or subordinate to reside on the spot during its construction.

59. Every estimate for a new road shall give the rate per mile of each kind of work, as earthwork, metalling, bridges, compensation for land, &c.

Original Works—Embankments.

60. The instructions in the preceding paragraphs in respect to roads will apply generally to projects in connection with river embankments, but in the case of new lines of such works it is necessary that the report should show clearly the financial responsibilities of Government in connection therewith, and the manner in which it is proposed that the outlay should be recovered.

61. In all cases when any Act of Legislature in respect to embankments may be in force, its provisions must be carefully attended to.

Repairs—General Remarks.

62. The Department is responsible for efficiently maintaining all Public buildings and other works under its charge by executing such timely repairs as may be necessary.

63. Repairs are ordinarily of three kinds: *first*, those which as a matter of regulation are carried out periodically, and which are usually of the same quantity from time to time, such as painting and white-washing

to a building or new coating of metal on a road; *second*, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and *third*, such occasional or petty repairs as become necessary from time to time, and which may have to be carried out between the times of periodical repair.

64. Provision for repairs of the first two kinds will be made in Annual Estimates, and for the third kind in separate requisitions as the occasion may require.

65. A separate estimate should be prepared for the maintenance of each work, or of each class of building in each district, or of a portion of a work or group of works as detailed in the Form of Budget Estimate, Part II. Attention to this point is necessary, for in the principal accounts, the total outlay against each estimate being alone posted, it is only by recording the outlay year after year on the maintenance of each particular set of buildings or works that useful comparisons can be made.

66. Each estimate will include the whole expenditure considered requisite during the official year for the proper maintenance of the work concerned. Should any additional expenditure be needed for its maintenance during the year beyond what has been provided for, the outlay should be met by a supplementary estimate.

67. Repairs Estimates should, like those for Original Works, provide for the removal of all rubbish which may have accumulated, filling in unsightly pits, &c., round the buildings; all Works Establishment employed specially on the work; and under separate sub-heads, all Watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, &c.

68. Executive Engineers should be careful to note on estimates those items of work of which the quan-

tities to be executed have been tested by themselves, in distinction to those which have been inserted upon the measurements of their subordinates, and Superintending Engineers are required to see that the supervision exercised in this respect by Executive Engineers is sufficient.

69. The sanction to a Repair Estimate lapses at the end of the official year, but in all cases when inconvenience would arise from the stoppage of work, the repairs may be carried on to completion, the expenditure after the 31st March being treated as expenditure against a fresh Repair Estimate for the current year. The preparation of a second, or even of a completion estimate, is unnecessary unless modifications in quantities, &c., render such desirable. And unless a second independent estimate is sanctioned, only one Completion Report is necessary.

70. Estimates for *special* repairs do not lapse with the official year when the repairs extend beyond 31st March, but remain current till the completion of the repairs in the same manner as estimates for Original Works.

71. Usually in the case of estimates for repairs it will not be necessary that a detailed specification of the work should be given. It will be sufficient to refer to the schedule or standard specifications referred to in para. 13, confining the estimate in this case to the detail of measurements and the abstract.

72. Local Governments may frame rules which shall have the same force as this Code: *first*, as to the date by which Estimates for the repairs of each class of work shall be submitted by the Executive Engineer for sanction; *second*, for determining the order in which repairs at any station or any group of stations shall be carried out; *third*, as to the period after which any description of work shall be renewed, and all such like matters.

Repairs—Buildings.

73. Each Superintending Engineer will keep a Register of all buildings in charge of the Department within his Circle, and each Executive Engineer a similar Register of all the buildings within his Division. These Registers will show whether the building is to be maintained at the cost of Imperial, Provincial or Local Funds. The portion of the Register relating to churches should be kept in P. W. D. Form No. 96A.

74. In the case of all descriptions of work, for the renewal of which any specific period of time has been fixed, the estimate for its repair shall show the date when such item of work was last executed.

75. The estimate when prepared will be submitted to the Officer occupying such building, or in the case of Military buildings in charge of the Department, to the Officer Commanding the Station, for countersignature in token that all repairs known to be required are provided for. The estimate on return to the Executive Engineer will be forwarded to the Superintending Engineer, by whom it will be finally dealt with as laid down in Chap. III, para 54, a copy of the Abstract as sanctioned being passed on to the Examiner.

76. To facilitate the preparation of estimates for periodical repairs, a Register should be kept in the office of each Executive Engineer, showing the detailed measurements of each kind of work which is usually subject to renewal in each work under their charge.

77. In the case of buildings occupied by Officers of the Civil Department, occasional repairs not provided for in the Annual Estimate will be executed on requisitions sanctioned under Chap. IX, para. 54.

78. In those exceptional cases when buildings are rented for purposes connected with the administration, other than as offices, or where compensation in lieu of quarters has to be paid, due provision must be made under the head of "Repairs."

Repairs—Roads and Bridges.

79. Where Municipal or other taxes are payable in the Department on public buildings, provision for such taxes should be made in the Annual Repair estimate.

Repairs—Roads and Bridges.

80. In the case of metalled roads the repair operations will include—

(1) Collection of metal.

(2) Spreading and consolidation of metal, including making up the unmetalled portions of the road to the proper level.

(3) Ordinary maintenance, either by maintenance gang or other establishment.

(4) Repair of bridges.

(5) Repair of buildings and other works.

81. For each of the above operations a separate Annual Estimate should be submitted, should Local Governments consider it desirable in any particular case.

82. In the maintenance of metalled roads it should be the endeavour to spread the periodical renewals of metal over a series of years according to the period which the surface is found to last, so that equal portions may, as far as possible, be renewed every year.

83. Repair Estimates should, as far as conveniently practicable, include all the work to be done under each of the above-mentioned operations within the official year, and those for ordinary maintenance should provide a mileage rate for petty unforeseen repairs.—See also paras. 69 and 70.

84. An estimate for the collection of metal should if possible, be accompanied by an Index Map showing the date when the last coating was spread, the quantity of metal, if any, already in store on that portion of the road, and the distance of the quarry or other source from whence the material is procurable.

Repairs—Embankments.

85. Unless the metal is to be obtained by purchase or contract, delivered on the road, the estimate should show the proposed cost, divided under "Cost of collection" and "Carriage;" if the metal is to be manufactured, the probable outlay on each sub-head of the operation should be shown distinct from carriage.

86. In the case of unmetalled roads, one Annual Estimate for each road will usually suffice.

87. It is the duty of Superintending Engineers to see that a sufficient, but not an excessive, stock of metal is maintained on every important line of road.

Repairs—Embankments.

88. The maintenance of Embankments will in ordinary cases embrace the following:—

A.—Repairs to earthwork of the body of the Embankment including the filling of breaches, if any, and the ost of any establishment for watching and guard-

—Construction of retired lines where the old line is threatened by erosion of the bank.

C.—Construction of spur or other works for the protection of existing line of embankment.

D.—Repair of the sluices or other works in the Embankment, and the boundary marks of the Embankment lands.

E.—Repair and maintenance of the Inspection and other buildings connected with the Embankment.

89. For each line or circuit of Embankments a separate set of Repair Estimates will be annually required, and they will usually consist of the follow-

(1) Ordinary maintenance, including the items A, B and C of para. 88.

(2) Repair of sluices and other works.

(3) Repair of buildings.

90. For ordinary maintenance it will be necessary to prepare an estimate early in the financial year,

providing for such portion of the work of the previous year as may remain incomplete on the 1st April, with a mileage rate for petty repairs. As soon as possible after the floods have gone down, a Supplementary Estimate should be prepared for any extra work thereby occasioned that has to be executed before the end of the official year.

Chapter VIII.—Contracts.

General Rules.

The term "Contract" as used in this Code has a limited and technical meaning, and does not include agreements for carrying out work by petty contract on fixed rates, whether it be piece-work, where no restriction is imposed on the quantity of work performed daily by the individual labourer, or task work, where the dimensions or quantities are specified, nor does it include mere ordinary purchases of materials or stores. For such classes of agreements it is left to Local Governments to frame such subsidiary rules as may be suitable to the special circumstances of each Province.

2. Contracts for the execution of Public Works are usually of three classes—

I.—Works of construction or repair under supervision; in which the Contractor undertakes to provide the whole or part of the labour, material or plant required by the Engineer, and to perform the work under his direction.

II.—Supply of materials:

III.—Maintenance, in which the Contractor engages to maintain certain works in a specified condition of efficiency. This kind of contract is admissible only in exceptional cases.

3. Contracts of each class may be of three kinds, *viz.*, Lump-sum, Schedule, and a combination of these two.

4. In a Lump-sum contract the Contractor engages to execute the work with all its contingencies for a fixed sum. A purely Lump-sum contract is not one of frequent occurrence, as it is generally necessary to provide for alterations in the original design which subsequently may be found necessary.

5. Schedule contracts are those in which the Contractor undertakes to execute the work at fixed

rates; the sum he is to receive depending on the quantities and kinds of work done, or materials supplied.

6. The third kind of contract partakes of the nature of both these. Thus a fixed sum is proposed for the completion of the work as specified, and a Schedule of rates is agreed upon by which to regulate the price to be paid, or to be deducted, for additions or alterations.

7. In framing contracts of any description, care should be taken to retain in the hands of Government the supply of English materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores would be supplied either from the existing Government stock or obtained in ordinary course by indent on the Secretary of State.

8. No person, under the rank of Executive Engineer, can accept any tender, or make a contract, for Public Works. An Executive Engineer in charge of a Division is competent to accept tenders for the execution of any sanctioned work within the amount sanctioned by competent authority, provided that the sum in each case does not exceed Rs. 2,000; the Superintending Engineer has similar power up to Rs. 10,000, which limit, at the discretion of the Local Government, may be increased to Rs. 20,000. This is not, however, intended to prevent an Executive or a Superintending Engineer from giving out to different Contractors a number of contracts relating to one work which is estimated to cost more than the sum named as the limit of his powers, provided that no individual Contractor receives a contract amounting to more than this sum, in connection with one work or estimate to be in force at one time. Within the limits of sanction competent to a Local Government, the Chief Engineer can accept any tender for the execution of work, the estimate for which has been duly sanctioned, provided it is not in excess of the sanction.

General Rules.

9. Contracts and other instruments connected with leases for grazing cattle on canal banks may be executed by Officers in charge of Canal Divisions.

10. A report of each contract exceeding Rs. 500 entered into by an Executive Engineer shall be made by him to the Superintending Engineer as soon as possible after a tender has been accepted. In the report the amounts of the sanctioned estimate and of the tender (or portion of the sanctioned estimate concerned when the tender is only for a portion of an estimate), the nature and amount of the security offered, the amount of penalty fixed for breach of contract, the time within which the work is to be executed, and the mode in which tenders were invited, should be stated, as well as any other points which the circumstances of the case may render worthy of notice. A similar report of each contract over Rs. 5,000 entered into by the Superintending Engineer should be made to the Chief Engineer, or Engineer-in-Chief, as soon as the contract is concluded.

11. Whenever the accepted contract rates vary from those of the sanctioned estimate, notice should be sent by the Executive Engineer to the Examiner as soon as possible after the contract has been sanctioned.

12. Before a work is given out on contract, the Executive Engineer shall prepare "Contract documents" to include—

1st.—A complete set of drawings showing the general dimensions of the proposed work, and, so far as necessary, details of the various parts.

2nd.—A complete specification of the work to be done and of the materials to be used, unless reference can be made to some Standard Specification. —See Chap. VII, para. 13.

3rd.—A schedule of the quantities of the various descriptions of work.

4th.—A set of "Conditions of Contract" to be complied with by the person whose tender may be accepted.

General Rules.

13. If the amount of tender is likely to be beyond the Executive Engineer's power to accept, or to be of an unusual character, he should, before publicly inviting tenders, submit the Contract documents to the Superintending Engineer for his approval or remark, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the Superintending Engineer's power of acceptance, or to be of a very special nature, that Officer will, in like manner, submit the Contract documents to the Chief Engineer for disposal, or otherwise he will return them to the Executive Engineer with his orders.

14. Tenders, which should always be sealed, shall invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice, in the vernacular, posted in public places, and tenderers should have free access to the Contract documents. The notice should in all cases state—

1st.—The place where and the time when the Contract documents can be seen, and the blank forms of tender obtained; also the amount, if any, to be paid for such forms of tender.

2nd.—The place where and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after that of advertisements).

3rd.—The amount of earnest money to accompany the tender, and the amount and nature of security deposit required in the case of the accepted tender.

4th.—With whom, or what authority, the acceptance of the tender will rest.

NOTE.—Authority should always be reserved to reject any or all of the tenders so received.

15. In the case of Schedule contracts, the schedule of rates of the Division, or, if this is not possible, of estimated rates for each of the kinds of work required, should be attached to the specification, and the tender made at certain rates for the items of each schedule,

or the parties tendering may be required to tender at one rate fixed at a percentage above or below the prices in the schedules, without specifying a rate on each item. Specimens of tenders of these two kinds are given in P. W. D. Forms F. and I. respectively. Form K. 2 is an extremely useful form, for piece work, when the nature of the work is simple.

16. When the work partakes of the nature of both a Lump-sum and Schedule contract, a Form of tender can be framed by combining P. W. D. Form G. with Forms F. and I.

17. P. W. D. Form H is a convenient Form of tender for the supply of materials.

18. At the advertised time and place, all tenders received for the same contract shall be opened by the Executive Engineer or other Officer in person, in the presence of such of the intending Contractors or their agents as may choose to attend. No tenders shall be received from parties directly or indirectly connected with the Government service.—See also Chap. IV, para. 2.

19. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other Officer.

20. The amount of earnest money to be deposited will vary according to the time over which the work may be expected to last, and will be affected by other circumstances; but it should be sufficiently large to be a security against loss, in case of the Contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

21. Usually the lowest tender should be accepted, unless there be some objection to the capability of the

Contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the Officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

22. In works of great magnitude the contract deeds should be specially prepared by the Government Law Officers, but for ordinary contracts, including all such as are based on tenders within the competence of a Superintending Engineer to accept, the ordinary forms which may have been approved by the Local Government, will generally suffice.

23. Security accompanied by a bond where necessary should in all cases be taken for the due fulfilment of contract. This security may be—

(*a*) A deposit of cash where the amount does not exceed Rs. 500, Government securities, including Stock Notes or Guaranteed Railway stock.

(*b*) A deduction of 10 per cent. from the monthly payments to be made on account of work done.

(*c*) Personal security of two persons of known probity and wealth.

NOTE.—In the case of large running contracts with private Companies of large capital, such, for instance, as for the periodic supply of coal to a Railway, the security, accompanied by a bond, where necessary for the due fulfilment of a contract, may be dispensed with at the discretion of an Engineer-in-Chief or Manager in favor of a simple form of agreement drawn up under legal advice and properly executed.

24. The rules for dealing with deposits and any interest accruing thereon are laid down in Vol. II., Chap. XIII, paras. 87, *et seq.* All expense connected with renewal, consolidation or sub-division must be borne by the Contractor, who will also be required to meet all charges for stamps connected with the contract.—See also Chap. IV, para. 17.

General Rules.

25. The employment of Contractors for the performance of any work in no way relieves Engineers or other Officers from responsibility as to the manner or time in which the work is done. Contracts framed agreeably to the foregoing rules give the Engineer full power to act for himself in cases in which the Contractor delays or fails to do the work to his satisfaction.

26. Every Officer or Subordinate in charge of a work carried out under contract should furnish to the Executive Engineer at the beginning of each month an accurate statement of the measurements, and calculation of the quantities of work done during the previous month, together with a return of all the materials at site on the last day of the month. And no such Officer or Subordinate should be relieved of his charge until after a careful inspection by his superior Officer, or under the certificate granted by the relieving Officer. It is the duty of the Officer in charge to bring to notice any dilatoriness, bad work, or anything militating against the interests of Government on the part of the Contractor; and he will be responsible for any neglect in this respect.

27. Engineers and their Subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard Forms, but they may be modified to suit local requirements after consultation with the legal advisers of the Local Governments concerned.—See sample Forms lettered A to Q, respectively, in Part III of the Book of Forms.

28. Forms of deeds and other documents ordinarily required by the Department will be settled by the Law Officers of the Government, and furnished through the Chief Engineer's Office, to which all applications on such matters should be addressed.

29. Payments for work done should be made as a

rule monthly on a certificate in P. W. D. Form No. 14 showing the quantities and value of work executed under the several items of the schedule, or otherwise, as the case may be; the quantities entered in the certificate being duly attested by the Assistant or Subordinate in immediate charge of the work. Such payments will be treated as payments on account, subject to the adjustment on the final bill.—See also Chap. XII, para. 156.

30. Payments to Contractors should, as far as conveniently practicable, be made by cheques from the Divisional Office on the nearest District or Sub-divisional treasury, and a stipulation to the effect that payments shall be so made should be inserted in the contract where necessary.—See also Chap. XII, para. 85.

31. Advances are, as a rule, prohibited. Under very exceptional circumstances, Local Governments may authorise such advances to Contractors as may be deemed indispensable, taking the necessary precaution for securing Government against loss, and for preventing the system becoming general, or continuing longer than may be absolutely essential. For the powers of the Director General, see Vols. III and IV.

32. Rules for the guidance of Local Governments in regard to contracts involving liabilities on the State will be found in para. 127, Chap. I.

Chapter IX.—Execution of Works.

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General Rules.

1. An order to prepare an estimate is no authority for execution, and no work shall be commenced till sanction to it has been accorded, allotment of funds made and orders for its commencement issued, by competent authority. Executive Engineers will be responsible that applications for authority to commence work are made in proper time.

2. Verbal orders, as being liable to misapprehension, will not be received as a sufficient warrant for commencing any work or incurring any expense. This is not, however, to interfere with the prompt obedience of every Officer in the Department to the lawful orders of his superiors, or the emergent requisitions of Military or Civil Authorities, when given orally; but the written confirmation of such orders or requisitions, within a reasonable time, must be solicited by the Officer addressed, and he will be responsible for any expense thus incurred, unless he can show that he has conformed to this rule, stating details and giving a rough estimate of the expense.

3. No material alteration in sanctioned, still less in standard, designs, may be made by an Executive Engineer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving additional expense, be considered necessary, a revised or supplementary estimate (see Chap. VII, paras. 32—35) should be submitted for sanction. In urgent cases, where the delay

thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority, and dealt with as the case may require.

4. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.

5. The alteration of standard designs for Military buildings without the previous sanction of the Government of India is prohibited.—See also Vol. II, Chap. XVI, para. 98.

6. All public works must be carried on as rapidly as is possible, with reference to the funds allotted and soundness of execution.

7. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

8. Before any work is begun, the Executive Engineer must see that the Assistant or Subordinate in charge has, for his guidance, fully detailed instructions and proper working drawings, and that he understands them.

9. While the Assistant or Subordinate in charge is bound to follow implicitly the instructions he may have received, and to exercise his judgment to the best of his ability, the Executive Engineer is not thereby relieved from being responsible for the proper execution of the work; he should therefore make inspections as frequently as possible, and supply his subordinate officers with such detailed instructions as may from time to time be necessary.

10. Every member of the Engineer and Upper Subordinate Establishment will, in addition to the prescribed Measurement Book (see Chap. XII, paras. 34 and 96), keep a Note-book in which will be entered daily

any particulars with reference to the works in progress which may call for remark, such as the nature of the soil in which foundations are about to be commenced, the quality of materials delivered on the site of a work, or of the workmanship in a building.

11. Remarks may also be made in the Note-book regarding the qualifications of Subordinates, Artificers, and others employed on the works, the satisfactory or unsatisfactory operations of Contractors, and in fact anything relating to the works in progress which should be brought to the notice of superior authority, either as being of general professional interest, or as requiring immediate notice or orders.

12. The dates of all inspections, with a list of the works, and a memorandum of the accounts inspected, with details on various points considered worthy of remarks, should also be given, and these Note-books must be considered as official records, to be produced whenever required by superior authority. They should be neatly and systematically kept and indexed.

13. For all important works an Order Book should be opened and retained thereon. In this all instructions to the Executive Subordinate or to the Contractor, as the case may be, should be duly entered, with the replies opposite.

14. On receiving orders, or being authorised by any competent person to commence any work, the Executive Engineer may entertain the necessary temporary Work Establishment within the amount sanctioned, and subject to any general rules that the Local Government may see fit to lay down.

15. There is no restriction as to the classes of Establishment whose pay may be charged to works, but the following conditions must be fulfilled before the pay can be so charged :—

(1) The persons must be employed for the subordinate supervision or accounting for stores and labour.

General Rules.

They must be paid by the day or month, their employment ceasing with the cessation of the work.

(3) The current and sanctioned rates must cover the charge for them.

(4) The rate of pay must in no case be more than Rs. 250 per mensem.

16. Any other additional Establishments required must be applied for through the Superintending Engineer, and duly sanctioned under the rules laid down in Chap. I, paras. 99, *et seq.*, before being entertained.

17. The execution of work generally by the Department shall be suspended on Sunday, except in cases of actual necessity.

18. All land, the property of Government, should ordinarily be sold through the Revenue Department.

19. No work shall be commenced on land which has not been duly made over by the responsible Civil Officers.

20. When land is required for public purposes, the Officer of the Public Works Department should, in the first instance, consult the Chief Revenue Officer of the District, and obtain from him the fullest possible information as to the probable cost of the land, per acre or otherwise, together with the value of buildings, &c., situated on the property, for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the Public Works Officer and submitted for sanction.

21. When sanction to an estimate, framed as above directed, has been obtained, the Executive Engineer, or other Public Works Officer concerned, should commit the matter to the Revenue Officer, who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation, subject to the instructions which he may receive from the Revenue Authorities to whom he is subordinate. These instructions pro-

vide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue Officer shall refer the matter again to the Public Works Officer to ascertain whether the object sought cannot be otherwise secured, either by obtaining some other plot of land in lieu of that originally proposed for acquisition, or in some other manner. When such a reference is made, the Officer of the Public Works Department should, in personal communication with the Revenue Officer, consider the case, and if it is found impossible to obtain the land required without materially exceeding the original estimate, submit a revised estimate for sanction.

22. The arrangements between the Officers of the Department and the Revenue Officers to determine what land to take up should, where practicable, be made without divulging the intentions of the Government, so as to admit of a private bargain being, if possible, made before any enhancement of prices has occurred.

23. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Public Works Department and invested with the powers of a Collector under the Act. The procedure in the two cases, which is applicable also in the case of land taken up for Military Works, is described below :—

I.—Acquisition of land by special officers.

A—The Civil Officer specially employed on the acquisition of land will be regarded as a Public Works disburser and placed in funds in the manner described in Chapter XIV, paragraph 107, the expenditure being accounted for under the rules laid down in paragraphs 105 to 119 of the same Chapter.

B—When the amount of compensation is accepted by the persons interested and an award is made under Section 14 of the

General Rules.

Act, the officer shall have a statement prepared in Form No. 76A. showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing this copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself, both in the original and copy, enter the total amount due to each person (column 6 of the statement) in words.

C—In paying the amounts due under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form No. 76B, containing a reference to the item showing the amount due to that person in the statement prescribed in the preceding paragraph. The date of payment should also be noted on the voucher. The officer shall forward the receipts of the payees to the Examiner of Public Works Accounts with whom he is in account when forwarding to him the account of the month in which the payments are made.

D—In the event of the payees not presenting themselves for payment within a year from the date of the award, the amounts due may be paid into the Treasury on Revenue deposit, and charged off as expenditure in the Public Works Accounts. The payment into Treasury should be vouched for in Form No. 76C. Every endeavour should, however, be made to secure the presence of the payees to receive payment, so as to avoid, as far as possible, payment into the Treasury on deposit. When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as ordinary Revenue deposits under the authority of the Collector.

E—When the compensation offered is not accepted by the persons interested and the amounts payable are consequently settled by the award made by the Court under the provisions of Part III of the Act, the special officer shall, as soon as he ascertains what the award of the Court is, prepare a statement in Form No. 76A., showing the amounts due under the award, and forward a copy to the Examiner in the same manner as prescribed in Clause B. In paying the amounts due under such award, the officer shall take from each person to whom a payment is made a receipt in Form No. 76B, or in the event of the payees not presenting themselves for payment within a year from the date of the award, from the Treasury Officer, in Form No. 76C, containing a reference to the entry showing the amount due in the statement just referred to, and shall forward those receipts to the Examiner of Public Works

General Rules.

Accounts in forwarding to him the accounts of the month in which the payments are made.

F—In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in Clauses II A and B below.

II.—Acquisition of land by Civil Officers not specially employed for the work.

A—When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under the award made by him or by the Civil Court from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form No. 76A., showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned, in the manner prescribed in Clauses I (B and E).

B—In making the payments due under the award, the Collector shall take, from each person to whom payment is made, a receipt in Form No. 76B., containing a reference to the particular entry in the award showing the amount due to the payee. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General of the Province, who will in ordinary course forward them to the Examiner of Public Works Accounts. In the event of the payees not presenting themselves to receive payment within a year from the date of the award, the amounts due may be placed on Revenue deposit, and receipts taken in Form No. 76C. in the same manner as is provided in Clause I (D).

C—The charges disbursed in the Civil Department will be adjusted by the Examiner of Accounts in the manner prescribed in Vol. II, Chap. XIV, para. 94.

24. The procedure in the case of land acquired by private negotiation should follow the lines laid down for acquisition of land under the Land Acquisition Act; the officer who settles the price, &c., should draw up the Form A prescribed for use in the case of an award, and

this should be made the basis of the subsequent payments and audit.

25. When any new building is about to be commenced, or any alteration, addition or repairs executed to any building, due intimation of such intention must be given to the Local Head of the Department, Military or Civil, concerned.

26. No religious edifice shall be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal Civil or Political Authority on the spot, unless under the orders of the Local Government within whose jurisdiction the edifice stands.—See also Chap. XI, para. 25.

27. As Military considerations of the highest importance may be involved in any change in through communication, all proposals for the removal of bridges or ferries, Imperial or Provincial, must invariably be submitted for the consideration and orders of the Government of India.

28. Executive Engineers should, as a rule, make their own arrangements for the supply of labour and materials, without having recourse to the Civil Authorities.

29. When parties of Sappers and Miners are employed under Executive Engineers, the Regimental discipline and internal economy of the detachment must not be interfered with. Any tools required in excess of the Regimental equipment will be supplied by the Executive Engineers, under the usual Departmental rules, and huts will be furnished for the temporary shelter of the European Non-Commissioned Officers, when required.

30. The management of convicts employed on public works must be arranged under such regulations as may be laid down by the Local Government concerned.

General Rules.

31. When it is necessary to bring labourers and artificers from a distance, they may be allowed wages for the number of days occupied in the journey to and from the site of the work.

32. All unusual losses in the manufacture of materials, and all important accidents in building, must, on their occurrence, be reported to the Superintending Engineer. Reports of serious accidents may also, at the discretion of the Executive Engineer, be sent direct to the Local Government, provided that a copy be sent to the Superintending Engineer.—See also Chap. III, para. 91.

33. In the execution of works, every care shall be taken that the safety and convenience of the public are duly attended to, and that all operations are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided; and the occupation of land, when practicable, be so timed as not to lead to the destruction of standing crops. Brick and lime-kilns must not be erected so close to the inhabited part of any town or cantonment as to be a nuisance.

34. Executive Engineers and other Officers or Subordinates in charge of works should furnish immediate information to the proper Civil Authorities on the occasion of every serious accident; and in case of death on the spot, they should not allow the body to be removed till an enquiry has been held. Any instances of disregard of this order will incur the severe displeasure of Government.

35. Carriage of any description, employed for purposes connected with public works, is as liable to be pressed for Military purposes as carriage employed by private individuals.

36. Army transport, when not actually in use with the troops, can be obtained for State purposes on

application to the General Officer Commanding a Division or District at the following rates:—

In time of war.

Per Camel	. . . .	8 annas a day.
„ Mule or bullock	. . .	7 „ „
„ „ with cart	. . .	12 „ „

In peace times.

Elephants . . .	Any excess on actual cost of Rs. 50 per mensem.

	Rs.	
Camels	10	per mensem.
Mules	8	„
Pack bullocks . . .	7	„
Army transport cart with bullocks . . .	19	„
Light carts with mules .	12	„

Payments for the transport employed will be made on bills presented by the Transport Officer.

37. In cases of urgency, to be forthwith reported to superior authority, the Superintending Engineer may authorise the commencement of periodical repairs in anticipation of the formal sanction of the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Executive Engineer will be responsible that the regular estimate is submitted at the earliest possible date.

38. On the completion of any work a Completion Report in P. W. D. Form No. 45A or No. 45C, must be submitted, giving a comparison and explanation of differences between the quantity, rate and cost of the work executed and that estimated for, and mentioning the names of the Engineers and Subordinates by whom the work was supervised. The entries in the

General Rules.

Completion Report must accord with the closing entries in the Register of Works.

39. The office of final record of Completion Reports of the Public Works Department will be the office of—

I.—The Secretary to Government in general cases.

II.—The Engineer-in-Chief in State Railways.

III.—The Superintending Engineer in the case of large Irrigation Works.

40. The Completion Report will be forwarded by the Executive Engineer to the Examiner of Accounts who, after verification of the figures, will transmit it to the Superintending Engineer of the Circle. This Officer, if he is the administrative head of the work, will retain the Report, recording it in his office; if he is not, then after taking any action that may be necessary, he will forward it to the office in which it is to be finally recorded. Any Superintending Engineer, however, whose office is not the office of final record may, if he think fit, instruct the Examiner of Acounts to send the Completion Reports direct to the office of final record.

41. On the completion of a work executed for the Civil or Military Department, a Completion Certificate in P. W. D. Form No. 45B or No. 45D should be forwarded with report, specification and drawings of the work as executed, to the Civil or Military Authority concerned for signature and return, when it will be attached to the Completion Report and submitted by the Executive Engineer as described in para. 38.

42. For each Original Work or item of Special Repair costing more than Rs. 2,500, a separate Completion Report in Form No. 45A must be submitted with the full details prescribed in para. 38. The same Form may be used for Original Minor Works, and for items of Special Repairs costing less than Rs. 2,500, but it is left optional with Local Governments, in regard to

such works, to require or dispense with the exhibition of details of quantities, rates, and cost of items of work, in the Report. In provinces where details are not insisted on, a number of such works may be entered in a similar form showing only the work, the estimated cost and the actual expenditure with general explanation of differences, separate forms being used for Original Works and for Repairs; the certificate at foot should be signed to record that sanctioned designs have not been materially departed from.

In regard to annual and other periodical repairs, one Report in Form No. 45C will be submitted as soon as possible after the close of the year for all such repairs completed during the year; at the option of the Local Government the Report may give details of each operation or the total only in a similar manner to that prescribed above for original works. In the case of petty works the Completion Report need not be in detail, but a certificate of completion may be entered at the foot of the requisition as shown in P. W. D. Form No. 8A, or a number of such petty works may be included in one Completion Report.

43. The Completion Report of every new work is to be accompanied by drawings showing the work as constructed.

44. With a view to the Survey Department being supplied with information regarding all new public works, to enable the map of India to be brought up to date, the following procedure is to be followed in regard to new lines of Railway, Canals, large irrigation channels and main lines of road:—

I.—When any such public work has been constructed, or section thereof has been opened, the index or record map, on whatever scale available (not less than one inch=one mile), provided it is from original surveys and not a mere eye sketch made on traces from the Survey of India maps, should be sent to the Survey of India Office, Calcutta,

and that Department should take steps to have the material utilised by its own draftsmen.

II.—To ensure the material supplied being suitable for the purposes of the Survey Department, the topography adjoining the alignment, such as village sites, trijunction boundary pillars, other permanent objects and the crossing of roads and streams, should be accurately shown, and it should be stated on the maps supplied if the information is derived from actual survey or otherwise.

III.—The index or record maps that are sent to the Survey Department should be treated with every care, and always returned as early as possible to the offices from which they have been received, so that the labour of making traces need not be resorted to.

Civil Works—Imperial.

45. The construction and repair of Imperial buildings, or works connected with the Civil Administration may be carried on either through the Officers of Public Works or those of the Civil Department.

46. Under the class of Imperial Buildings are included those of the following Departments :—

(1) Military, for which special rules are given in Vol. II, Chap. XVI.

(2) Opium, not including the Board of Revenue Office, Calcutta.

(3) Salt.

(4) Mint and Currency.

(5) Post Office.

(6) Telegraph.

(7) Office of the Supreme Government.

(8) Viceregal residences.

Civil Works—Imperial.

(9) (10) (11) (12) At Calcutta. — Stamp and Stationery Office; Surveyor General's Office; Treasury Building; Bishop's Palace.

(13) Churches and Burial Grounds in Military Cantonments.

(14) Forest (in Provinces to which the Provincial service arrangements do not apply).

47. All important public buildings will be constructed and repaired by the Executive Engineer; but any such buildings may be repaired by the Civil Officers, whenever the Local Government may consider it convenient to direct such a course of proceeding.

48. The following Officers have power to sanction expenditure for new works, additions, or repairs, within the undermentioned limits, subject to the conditions prescribed in paras. 49, *et seq.* :—

Board of Revenue, for the Opium Department Director General of Post Offices Director General of Telegraphs	Rs. 2,000 each work.
Commissioners of Customs Agents of Salt or Opium Residents and Chief Political Officers, when not specifically vested with larger power *Mint Master Postmasters General	Rs. 500 each work.
Chaplains, including R. C. Chaplains Local Head of any Department not specifically named above	Rs. 50 each work.

* The Mint Master, Calcutta, is specially invested with powers to sanction estimates up to a limit of Rs. 2,500 in each case.

49. The exercise of the powers conferred in para. 48 on Civil Officers is to be confined to work properly belonging to the Public Works Department, and Executive Engineers must not be called upon to make up articles, or carry out work, the supply or execution of which belongs to other Departments. The power of

sanction is further limited to the supply of wants connected with the administration of the Department of the sanctioning Officer.

50. The actual execution of works, sanctioned under the powers conferred on Civil Officers, must in every case be dependent on the necessary funds being placed at the disposal of the sanctioning Officer.

51. The requisite provision will be made annually in the Imperial Budget for the amount to be allotted to the Head of each Department, and no transfer can be made from one service to another without the approval of the Head of the Department concerned, or a reference to the Government of India.—See also Vol. II, Chap. XV, para. 20.

52. The following procedure will be adopted in the case of new work or additions required by Civil Authorities, the cost of which is not likely to exceed Rs. 200 :—

I.—The Requisition will be made by the Officer for whose convenience the work is required in P. W. D. Form No. 8A, which will be supplied by the Department.

II.—The Executive Engineer, or an Assistant or Subordinate empowered by him to act in such cases, will record on the Requisition his opinion as to what work is proper to be done, and give on the face of the Requisition a rough estimate of the probable cost.

III.—The countersignature of the Civil Authority, who under the rules given in the preceding paragraphs can sanction the work, to the Requisition, will be sufficient authority for the execution of the work.

IV.—In case of the Civil Officer not being satisfied with the report of the deputed subordinate of the Department, he should refer to the Executive Engineer.

Civil Works—Imperial.

53. If the work be likely to cost more than Rs. 200, the following course must be observed :—

I.—The work must be applied for or reported necessary by the local Head of the Department concerned.

II.—A definite design and estimate, with a proper report and specification, must be prepared under the orders of the Executive Engineer and countersigned by him in token of approval.

III.—The estimate will then be sent for countersignature by the local Head of the Department who applied for the execution of the work ; and if it does not exceed Rs. 500, it will be sent by the Executive Engineer, after countersignature, to the Superintending Engineer with a report of the intended commencement of the work.

IV.—Should the estimate exceed Rs. 500, and yet be within the sanctioning power of the local Head of the Department under para. 48, and also within the sanctioning power of the Superintending Engineer, under Chap. III, para. 61, it will be sent to the Superintending Engineer for sanction before the work is commenced.

V.—In all other cases it will be forwarded through the Superintending Engineer for the sanction of the Local Government.

54. The procedure to be followed in the case of repairs is as follows :—

I.—The Requisition will be made by the Civil Officer concerned in P. W. D. Form No. 8A.

II.—On receiving the Requisition, the Executive Engineer will first satisfy himself of the propriety of the work, and that there is sufficient provision in the Budget grant under the proper sub-head of Repairs.

III.—The Executive Engineer may then order the immediate execution of the work, provided that its estimated cost does not exceed Rs. 200.

IV.—Should the Budget grant under the particular sub-head be insufficient to meet the outlay, reference must be made to the Superintending Engineer.

Civil Works—Imperial.

V.—When the approximate estimate exceeds Rs. 200, a detailed estimate must be framed and submitted for sanction to the Superintending Engineer.

55. The Executive Engineer will submit to the Superintending Engineer a monthly list of petty works and repairs sanctioned by himself or other authorities.

56. The Superintending Engineer will send up to the Chief Engineer, with such remarks as may be necessary, a monthly list, in P. W. D. Form No. 48, of all works sanctioned under the foregoing rules.

57. Nothing in these rules is to be construed into a permission to Officers to carry out in portions any system of works or alterations of which the cost in the aggregate would exceed what they are thus empowered to sanction.

58. The Executive Engineer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the Officers of the Departments concerned; but it is his duty to oppose any application of the funds at his disposal to works of the real necessity for which he is not satisfied; and in every case in which he thinks that he cannot properly carry out a work called for by a duly constituted authority, he should explain his objections personally to the Officer concerned, and if he fail to convince him, he should refer the matter for the orders of the Superintending Engineer. At the same time he is responsible that such references are not made unnecessarily.

59. The Superintending Engineer may, if he deem it necessary, direct the Executive Engineer to suspend the commencement or progress of any work pending the orders of the Local Government.

60. Requisitions in the Native languages, being liable to be misunderstood or neglected, should be avoided as much as possible in dealing with the European Officers of the Department. The responsibility of delay arising from want of attention to this rule on the part of the Civil Officers must rest with them.

Opium Department Buildings.

61. A Civil Officer in charge of a Department may call upon the Executive Engineer to report on any proposal for additions or alterations to the buildings in his use, and to state roughly the probable cost; but Executive Engineers cannot be required, except by their Departmental superiors, to prepare detailed drawings and estimates of projects which they consider likely to cost a sum greater than that which can be sanctioned by the Head of the Department concerned, or those, however small their probable cost, in the necessity for which they do not concur.

62. Civil Officers are required to fill up and sign all authorised Form of Requisition, Completion Report, or other voucher that may be required by the Executive Engineer, in consequence of the execution of any work on their application or order.

63. The countersignature of a Civil Officer merely implies that he has satisfied himself to the best of his ability that the work has been done properly, and involves no further responsibility. Where the countersigning Officer objects to any of the statements in the paper presented to him, he should still sign it, adding any remarks he may think proper; but it must be borne in mind that in making remarks which are unnecessary or irrelevant he may occasion much trouble and delay.

Civil Works—Provincial.

64. Local Governments a recompetent to authorise the execution of Provincial works by Civil Officers in cases in which they may deem such a course to be desirable, and to lay down rules limiting their powers of sanction and regulating the manner in which the works are to be executed.

Opium Department Buildings.

65. The execution of works, or repairs of any buildings, of the Opium Department that may be re-

quired to be carried out by the Public Works Department, will follow the procedure prescribed for all other Civil buildings.

66. On the requisition of the Opium Officers, or on the orders of the Local Government concerned, the estimates for "*Original Works*" or "*Repairs*" will be framed by Executive Engineers, and submitted for sanction in the usual manner; the provision for such outlay will be met in the ordinary way by an entry in the Public Works Budget Estimate of the Province.

67. All original buildings for the Opium Department provided for in the Public Works Budget shall be executed by Public Works agency.

68. Repairs to other than temporary works will be executed by the Public Works Department, it being understood that the general rule under which the Civil Departments carry out petty repairs themselves applies to the Opium Department.

69. A general control over the prosecution of all building operations required for the Opium Department will be exercised by the Government of Bengal, under such subsidiary rules as that Government may lay down for guidance.

70. The Local Governments of Provinces in which Opium operations are carried out beyond the Province of Bengal, will furnish the Government of Bengal with all such returns or statements of the progress of, and expenditure estimated for, or actually incurred on, Opium buildings or repairs as may, from time to time, be desired.

Forest Department Buildings.

71. The expenditure on Forest Public Works executed by Public Works agency will be recorded in the estimates and accounts of the Public Works Department. The outlay will be treated as Provincial in those Prov-

inces to which the Provincial service arrangements apply, and as Imperial in other Provinces.

72. All buildings and works to be executed by the Forest Staff without the assistance of the Public Works Department will be provided for in the estimates of the Forest Department.

Salt Department Buildings.

73. The expenditure on construction or repair of such Salt Department works as may be made over to the Public Works Department for execution will be recorded in the estimates and accounts of the Public Works Department. All works carried out by the agency of the Salt Department will be provided for in the estimates of the Salt Department and charged accordingly. The transfer of works from the Salt to the Public Works Department, or *vice versâ*, will carry with it the necessary transfer of grants from the estimates of the transferring Department.

Post Office and Telegraph Departments.

74. These Departments shall make over charge formally to the Public Works Department of all those buildings or works which, for any reason it may be thought desirable by the Director General, the Public Works Officers should maintain; such buildings shall then be repaired by the Public Works Officers.

75. The Director General and the local Heads of the Post Office and Telegraph Departments have authority to call upon the Department at any time for the execution of necessary repairs, etc. Such calls shall be acted upon by the Executive Engineer if he concurs in their propriety, otherwise the matter shall be referred to the Superintending Engineer.

76. Postal and Telegraph Officers will themselves execute all repairs of those buildings which are not in

charge of the Department. All charges for such repairs will be dealt with exclusively, and the needful funds provided, in the Budget of the Department in which the work is executed.

77. Expenditure by Public Works Officers on Postal and Telegraph works will be dealt with solely by the Department of Public Works, unless an excess above the sanctioned estimate arises which is beyond the powers of the Examiner to pass, in which case the opinion of the Director General will be taken as to the necessity for the overcharge, in addition to the opinion of the superior Public Works Officers.

Contribution Works.

78. The Department may occasionally, at the discretion of the Local Government, be called upon to execute works for which the outlay is provided wholly or in part from—

(*a*) funds of a public nature, but not included in the financial estimates and accounts of the Empire;

(*b*) contributions from the public.

But in each case the definite sanction of the Local Government is necessary before the work is put in hand.

7. Where a work is to be carried out partly from funds provided in the estimates of the Department and partly from funds of the foregoing nature, the contribution will be considered as a lump sum in addition to the Government grant, and the work executed in strict accordance with the procedure laid down for public works.

80. The realisation of contributions for churches is governed by distinct rules *Vide* IV, Rule XVI of Ecclesiastical Rules, Appendix M). In other cases the contribution should be

paid into Treasury to the credit of the Public Works Department in whose accounts it should be credited to "Deposits." In cases where the Local Government is satisfied that the money will be forthcoming when required, it may authorise the recovery from the contributor by suitable instalments on fixed dates.

No interest will be allowed on sums deposited as private contributions for Public Works.

81. In a case where the Department undertakes to design and construct a work wholly from the sources alluded to in para. 78, such as a town hall or reservoir for a Municipality, or a school or hospital for which funds have been raised by subscription, or where the Department is entrusted with the construction of a church for which the funds have been provided and are administered under the conditions stated in Rule XVI (*b*) of the Ecclesiastical Rules referred to above, the following rules will be observed:—

I.—The design and estimate will, in the first instance, be drawn up in communication with the parties administering the funds, and must be submitted for the approval of such higher local Departmental authority as the extent of the estimate would require in the case of an ordinary public work; but no reference to the Government of India is required, saving that when the estimate exceeds the limit up to which the Local Government concerned can sanction expenditure from public funds, an abstract of the estimate must be sent to the Government of India for information.

II.—Provision must be made to cover the cost of establishment and tools and plant at the established percentages laid down for the Province concerned, no reduction being made except with the sanction previously obtained of the Government of India in case of Imperial establishment, or of the Local Government concerned where the establishment is Provincial.

III.—Prior to the work being put in hand, a written approval to the estimate and design must be obtained

from the authority administering the funds from which the amount deposited was obtained, and an acknowledgment procured to the effect that in undertaking the work the Department does not accept responsibility for unavoidable and reasonable excesses, such as would be caused by a rise in the price of labour or materials, by authorised alterations in design, loss by fire or theft, or by other causes which could not be foreseen at the time the estimate was prepared. Any alteration in design must be similarly dealt with.

IV.—The necessary funds for the prosecution of the work must be realised and paid into the Government Treasury either in a lump sum or in such instalments and by such dates as the Local Government shall decide in each case. All amounts so realised must be credited to "Deposits" in the accounts of the Department. No advance of Government money for such purpose will be permitted, and in a case where the money is paid by instalments, Government will not be responsible for any increase in cost, or damage to the uncompleted work, caused by a temporary stoppage of the work pending receipt of further instalments.

V.—It will be the duty of the Officer in charge of the work to bring *at once* to the notice of his superiors and of the local body or individuals any anticipated excesses over estimate; as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.

VI.—The expenditure on the work will be accounted for under "Deposits" in strict accordance with Public Works procedure, and a copy of the Work Voucher will be sent by the Examiner to the Administrators of the funds immediately after the audit of the monthly Divisional Accounts.

VII.—Local Governments undertaking such works should satisfy themselves that the extent to which the Government is responsible in regard to the execution of the work is thoroughly understood both by

the parties for whom the work is to be constructed and by the Executive Officers to whom its construction is to be entrusted.

VIII.—Where the work is of magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

82. It must be distinctly understood that contributions on account of one work can under no circumstances be utilised in meeting outlay on account of another work, the contributions to which may be in arrears.

Cemeteries and Churches.

83. The rules for the following are given in Appendix M :—

a.—The care and use of Government Cemeteries throughout India except those in the Presidency Town of the Diocese of Calcutta.

b.—The levy and expenditure of fees on graves and monuments in Cemeteries and Churches throughout India.

c.—The levy of other ecclesiastical fees.

d.—The regulation of grants for the building of churches, compensation for accommodation for soldiers in chapels neither belonging to, nor rented by, Government, and for the supply of church furniture.

Sanitary Rules on Extensive Works.

84. Each Local Government will cause a set of special rules to be drawn up, with the object of preventing outbreaks of disease, and arresting and alleviating the intensity of epidemics, in general accordance with the following paragraphs. Copies of these rules and of any alterations in them should be forwarded to the Government of India for information.

85. The great requisites for preserving the health of the work-people may be conveniently considered

under the following four heads, *viz.*, of *shelter*, *food*, *water*, and *conservancy*. The measures which should be adopted on the actual appearance of disease, and especially of any disease likely to assume an epidemic form, will be separately discussed.

86. Huts of bamboos and grass can be constructed at little expense in most parts of the country, and they will be sufficient for the accommodation of the work-people.

87. In erecting them, it is of great importance to select a good site. High ground removed from jungle, but well provided with trees, ought to be chosen wherever it is available. The neighbourhood of rank jungle, grass, or weeds, is particularly to be avoided.

88. The huts themselves should be raised on an earthen plinth of 2 feet, and with open spaces of at least 10 yards between the different rows. When a good natural site cannot be procured, the drainage should be particularly attended to. Whenever, owing to unavoidable circumstances, the huts occupy a situation in a low, swampy, or otherwise unhealthy situation, the sides should be carefully *leeped* or thinly plastered with mud so as to exclude the night air, and in such circumstances it will also be advisable that the people should sleep on raised cots or *machans*.

89. It is very important that there should be no overcrowding; each person should be allowed at least 50 superficial feet, and care should be taken to see that the huts are kept clean and in good order.

90. As regards food, in most parts of India no difficulty will be experienced in providing a good and sufficient supply. No special arrangements will be necessary in places where the work-people can draw their supplies from a neighbouring market without any difficulty. Wherever no such facilities exist, it will be advisable to organise a bazaar, and to see that the food provided is proper, both as regards quantity and quality.

Sanitary Rules on Extensive Works.

In this respect, it is of importance also to secure a sufficient variety, and, in addition to the ordinary staple articles of atta, rice, dhall, ghee, and condiments, such valuable additions to diet as goats, fowls, and vegetables, should not be omitted.

91. Good and pure drinking water is of hardly less consequence than good food. Well water is generally to be preferred, as being more free from impurities. The wells should be sunk in such a situation as will prevent their being contaminated by sewage. They should be reserved for supplying drinking water, and no person should be allowed to bathe over, or even near, them. Where the water is drawn from tanks, similar precautions should be adopted. The tank should be kept for supplying drinking water, and no persons should be allowed to wash either their bodies or their clothes in it.

92. General cleanliness of the lines and their vicinity should be enforced. As the encampment will probably be constantly moving with the progress of the works, it is not advisable to establish regular latrines. Under the circumstances, the trench system is most suitable. Every morning one or more fresh trenches should be dug, according to the number of people to be provided for. They should not be deeper than one foot, and should be covered in daily. In selecting a place for these trenches, it is indispensable that they should be removed as far as possible, consistent with convenience, from the water-supply. The system has no other danger than contamination of the water, and it can be effectively carried out at very little expense.

93. The precautions referred to in the foregoing paragraphs, if carefully attended to, are calculated to secure the health of the people employed. The following measures should be adopted in the event of sickness appearing among them.

94. Wherever any large body of coolies is collected together, it will be advisable to appoint a Native

Doctor, and provide a small hospital. In most cases, a central establishment will be sufficient for several miles of works. The hospital should be reserved for treating accidents and cases of a trifling nature, in which complete recovery may be soon expected. As a rule, it will be better to transfer the sick suffering from more severe illness to the neighbouring station, where they can be looked after in the dispensary.

95. These remarks apply more particularly to ordinary cases of sickness. Those diseases which are liable to become epidemic require separate attention. Under this head there are only three which need be considered. They are small-pox, cholera, and contagious fever.

96. Small-pox is rarely epidemic among adult natives. On the appearance of any case, no matter how slight, the patient should at once be removed to a Small-pox Hospital, if one exists in the neighbouring station. If there is no special hospital for the reception of such cases, the sick man must be isolated in a separate hut, well removed from the rest of the people, and all communication between it and the camp must, as far as possible, be cut off. On his becoming convalescent, he should be provided with new clothes, and sent to his home; on convalescence or death, his clothing and all other infected articles ought to be destroyed.

97. The occurrence of a case of cholera has a different significance according to the part of the country and the particular time of year at which it occurs. Under any circumstances, however, the appearance of even one case of the disease should not be lightly thought of. The care taken in the conservancy arrangements should be redoubled; the patient should be isolated, and his discharges disinfected. Cholera pills should be freely distributed, so that cases of diarrhœa may be treated without delay. If the disease becomes epidemic, that portion of the encamp-

Sanitary Rules on Extensive Works.

ment which has been attacked should be vacated without delay, and if the attack has not been limited to any particular locality, it will be advisable to remove the whole of the people elsewhere. A move of even one or two miles often suffices.

98. Contagious fever in the Upper Provinces ought not to be neglected. Great and rapid prostration attended with jaundice ought always to excite suspicion and call for great care. On the occurrence of such a case the patient should at once be isolated, and every precaution taken by preventing communication with the sick person, and by the use of disinfectants to prevent its spread. On the appearance of any contagious fever, a change of ground for the whole body of the workmen is very desirable.

99. Officers of the Department ordering the destruction of property, as calculated to cause infection, will be held responsible for the loss occasioned, in the event of its being proved on enquiry that such destruction was not absolutely necessary, but that purification would have sufficed. The rules for the purification of bedding and clothing are given in Appendix R.

100. The question of medical supervision has already been incidentally alluded to. It will be advisable, as has been already stated, that a Native Doctor, with a small hospital, should be attached to each large gang, or set of gangs, of work-people. It is also necessary that he should be under supervision. Whenever circumstances admit of it, the camp should be frequently visited by the Civil Surgeon of the District. Even when distant from his head-quarters, it is very desirable that he should pay at least one visit in the month to ascertain that the Native Doctor is carrying on his duties properly, and also to satisfy himself that the sanitary arrangements are good. A weekly report should be submitted by the Native Doctor to the Civil Surgeon. He would thus be informed of what was going on, and on the occurrence of any emergency his

services would always be available when called for by the Engineer in charge.

101. It is the duty of Superintending Engineers to see that the general orders on the subject of health are duly carried out.

102. Any reasonable outlay for such temporary cover as may be needed for bodies of work-people of considerable magnitude; and the marking out, clearing and draining of their temporary stations; also for entertaining some small temporary establishment to look after the latrines, one or two Policemen, and Hospital Establishments, may be authorised by Local Governments, as forming part of the contingent outlay on the work under execution.

Chapter X.—Cash, Stores, and Transfers.

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Cash.

1. The rules contained in this chapter refer to cash kept by Executive Engineers, Sub-divisional Officers, and other Subordinate disbursers. The term "cash" includes specie, currency notes, cheques payable on demand, and Treasury Transfer Receipts. Government securities are not to be treated as cash. A small supply of receipt stamps may, when necessary, be kept as part of the cash balance.

2. As a rule, all disbursements will be made by the Executive Engineer, and only one cash account and treasure chest kept for each Division. Small disbursements which must necessarily be made by Sub-divisional or other Subordinate Officers will, as a rule, be made from a fixed imprest or standing advance.

3. The maximum amount of an imprest shall in no case exceed Rs. 1,000, except under the special orders of the Government of India.

4. Where the disbursements necessitate a larger amount being kept, the establishment of a Sub-divisional treasure chest may be sanctioned by the Superintending Engineer.

5. Executive Engineers will be placed in funds by means of monthly Letters of Credit granted in their favour by the Provincial Accountant General, at the requisition of the Examiner. Letters of credit, which have not been operated on or renewed in the meantime, will lapse six months after the expiration of the financial year to which they pertain.

Cash.

6. A Letter of Credit is the Executive Engineer's authority to draw, and the Treasury Officer's authority to cash cheques up to its amount. The Treasury Officer debits the Executive Engineer with paid cheques only.

7. Applications for Letters of Credit in P. W. D. Form No. 41D will be sent to the Examiner by Executive Engineers on or before the 10th of each month for that immediately ensuing. These demands will be brought together in a Statement (P. W. D. Form No. 52A), and after the Examiner has carefully checked them, he will request the Provincial Accountant General (P. W. D. Form No. 52B) to issue the credits on the Treasuries indicated.

8. If the application from any Division is not received in due time, the Examiner should not, on this account, keep back the Provincial Return, but should frame the demand of the month for that Division according to the best information available.

9. In framing his application to the Provincial Accountant General, the Examiner will obtain the orders of the Chief Engineer in any case when he may be in doubt as to the amount of credit to be allowed to an Executive Engineer.

10. The Provincial Accountant General will furnish the Examiner with a monthly list of credits granted, but in his monthly Exchange Accounts he will enter the amount of cheques paid, unpaid cheques being held in balance in the Public Works books.

11. If an Examiner requires a Letter of Credit to be issued in a Province with which he is not in account, and has the necessary authority for obtaining such credit, he will make the regular application to the Provincial Accountant General with whom he is in account, and note on it that he has applied direct for funds. At the same time he will apply direct to the Accountant General of the Province in which the funds are required,

mentioning that the payments are to be debited to the Accountant General with whom he is in account.

12. No letter of advice of a credit having been granted will, as a rule, be sent by the Examiner except when a reduction in the demand of the Executive Engineer has been made. In case of funds not being available owing to the Letters of Credit not having reached the Bank or Treasury, the Executive Engineer will telegraph to the Examiner, whose reply, to the effect that a Letter of Credit has been issued in his favour, will be authority for the Bank's Agent or Treasury Officer to cash cheques up to the amount granted.

13. A supplementary credit may be granted at any time to an Executive Engineer in addition to his ordinary monthly Letter of Credit, provided due cause is shown and the credit asked for will not entail any excess over grants placed at his disposal. Applications for supplementary credits, especially applications by telegraph, occasion inconvenience and should be avoided as far as possible.

14. When an Executive Engineer applies for a Letter of Credit by telegram he should invariably follow up the telegram with a written formal application, and an explanation of the reasons for the urgency of the application.

15. Examiners must see that all applications from them to Civil Accountants General for supplementary Letters of Credit are within the balances available as per their latest return of grants, expenditure and balances available (Form No. 53); and if they make any applications by telegraph they must follow them up by written applications and furnish explanation of the urgency.

16. A Pass Book will be maintained in P. W. D. Form No. 124, and in it will be entered as a memorandum the amount of the Letter of Credit granted in

favour of the Executive Engineer, as also the cheques paid day by day to his order.

17. The Pass Book will remain with the Executive Engineer, but it should be sent periodically to the Treasury to be written up. The Pass Book of an Executive Engineer at the same station as the Treasury should be sent to be written up once a week; that of an Executive Engineer at a distance may be sent at longer intervals, the dates being generally fixed in communication with the Treasury Officer, but in all cases the Pass Book must be sent immediately after the close of every month in view to the early preparation of the certificate referred to in paragraphs 18 and 19. In cases where an Executive Engineer has more than one banking account, a separate Pass Book should be maintained for each account. The Pass Books should be carefully examined by Superintending Engineers on their inspections.

18. At the end of the month, the Treasury Officer will furnish the Executive Engineer with a certificate as follows:—

> "I hereby certify that the undrawn balance in the Pass Book of A. B., Executive Engineer, at end of ——— 189 , is Rs. 2,000."

To which the Executive Engineer will subjoin a memorandum of cheques unpaid, as follows:—

	Rs.
"Deduct cheques unpaid, *viz.*,—	
"No. 19	150
"No. 26	50
"No. 15	70
Total .	270
"Balance undrawn	1,730"

Cash.

The original certificate will be forwarded by the Executive Engineer to the Examiner with his Divisional Cash Balance Return.

19. An Executive Engineer may empower any of his Sub-divisional Officers to draw cheques against his Letter of Credit up to any limit which he may specify. In such cases the cheques of the Sub-divisional Officer should be marked by a distinguishing letter, and the memorandum of unpaid cheques will be prepared after the following form :—

"Deduct cheques unpaid, *viz.*,—

"Of Executive Engineer—

	Rs.
"No. 19, Book No. . . .	150
"No. 26, „ „ . . .	50
"Of Assistant Engineer—	
"No. 15A, Book No. . . .	80
"No. 18A, „ „ . . .	60
Total .	340
"Balance undrawn	
"*viz.*—Of Executive Engineer . .	1,740
Of Assistant Engineer . .	720
	2,460"

20. When funds are required for a Subordinate at a different Treasury from that with which the Executive Engineer himself banks, the latter should obtain a Letter of Credit on that Treasury, and then empower his Subordinate to draw against it. Funds should not be made available for such a purpose by means of Remittance Transfer Receipts.

21. The Executive Engineer will obtain money for disbursements solely by cheques against his Letter of Credit. The cheque book will be numbered, the same

number appearing on all the cheques, as well as a consecutive series of numbers for the several cheques; before a cheque book is brought into use, its number should be communicated to the Treasury Officer. The cheque book must be kept under lock and key in the personal custody of the drawing Officer, who, when relieved, should take a receipt for the number of cheques made over to the relieving Officer.

22. All cheques should have entered across them at right angles to the type a sum, in words, a little in excess of that for which they are granted, thus, "Under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30, and so on.

23. An Executive Engineer or his Sub-divisional Officers may obtain funds when necessary from the Sub-Treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the Treasury, and the number of the cheque book to be used should be communicated to the Sub-Treasury Officer through the Treasury Officer. In such case the Executive Engineer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such Sub-Treasury, in order that funds may be duly provided. The cheques thus drawn will be entered by the Treasury Officer in the Pass Book against the Letter of Credit of the Executive Engineer, just as if they had been drawn directly against the Treasury. Bi-lingual cheques should be used when drawing upon Sub-Treasuries or Tehsils of which the Officer in charge is ignorant of the English language.

24. Miscellaneous receipts realized by Executive Engineers will not be available for expenditure, but will be paid into the Treasury as soon as possible after realization. They will be paid to credit of Government in the Public Works Department, and not to the credit of the Executive Engineer's Drawing Account.

Cash.

25. Should an Executive Engineer, however, require to make use of such miscellaneous receipts for current expenditure, he may do so; but before the end of the month, he must send to the Treasury a cheque for the amount thus made use of, and obtain a receipt from the Treasury for that sum, which will thus appear in the Treasury Accounts as a receipt from the Public Works Department, and in those of the Executive Engineer as having been paid into the Treasury. When a cheque is sent to the Treasury, not for cash payment, but for credit of the amount in the Treasury accounts, the cheque should be drawn in favour of the Executive Engineer himself, and endorsed by that Officer, with the words "Received payment by transfer credit to the Public Works Department."

26. Miscellaneous receipts paid in should not be classified in the letter or warrant to the Treasury to receive them; but they will be specified in detail in the Cash Book and in the Account Current with the Examiner under the heads laid down in Vol. II, Chap. XIII.

27. The Executive Engineer will keep a separate remittance book in which he will enter all the payments thus made to the Treasury, and this book, with a separate memorandum of advice, must be sent with the cash, and be receipted by the Accountant and Treasurer when the remittance is under Rs. 500, and by the Treasury Officer when it exceeds that amount. At the end of each month, a consolidated receipt for the remittances made during the month will be prepared by the Executive Engineer and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to the Executive Engineer. The Executive Engineer will retain the book in his possession, but will attach the consolidated receipt to his

monthly Account Current submitted to the Examiner as a voucher for the payments into the Treasury.

NOTE.—The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Public Works receipts. In these cases the entry should be made in the remittance book; but in the place for the Treasury receipt should be entered "By Bank Cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of————,' or "Credit account of Government."

28. Officers of this Department are prohibited from opening any deposit account with Civil Treasuries or State Banks.

29. No Officer of Government may have an account in his public capacity with any Bank without the previous sanction—

Of the Accountant General, Public Works Department, if he is an Officer of the Public Works Department.

Of the Controller, Military Accounts, if he is a Military Officer.

Of the Civil Accountant General or Comptroller in other cases.

The permission will be given in the following cases:—

(1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.

(2) For moneys raised by voluntary subscription for any public or quasi-public purpose.

(3) To Political Officers for moneys in respect of which they have transactions with Native Chiefs, but not for moneys employed in the ordinary course of public service.

The permission must not be given in the following cases:—

(1) Where the money lodged in the private account is drawn from the Government Treasury for expenditure upon public account, or is received in order to be paid into the Government Treasury either as revenue or as deposit.

(2) Where the money forms part of a balance of an account submitted to the Account Department, or the receipts or outgoings are transactions of which the Officer is bound to render an account to the Account Department.

(3) Where the money by law, or by any order of Government, or of a Court of Justice, must be deposited with, or held in trust by, any Officer of Government in his official capacity.

(4) Where the money is advanced for contingent expenditure, or under the Rules of the Public Work Department, to Civil Officers for Public Works expenditure.

30. Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government Treasury, except upon some definite ground of convenience to the public service. The personal convenience of the Officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a Bank.

31. Whenever under proper authority public money is placed in a private Bank, the payments and receipts should be carried through the cash column of the Cash Book ; the balance in the hands of such banker must be shown as an advance in the balance of the Account Current, and a voucher submitted certifying to such balance.

32. All payments of this Department, with the exception noted in paragraph 33, shall be made, as far as possible, by Treasury cheques.

33. For the payment of petty items under Rs. 10, which cannot be made by cheques, small sums should be drawn from time to time from the Treasury.

34. All cheques shall be payable "to order," except in cases where they are issued to persons not in Government employ, who wish them to be made payable

"to bearer;" all cheques will hold good for three months from date of issue.

35. If the currency of an Executive Engineer's cheque should expire owing to its not being presented at the Treasury for payment within three months from the date of its issue, it may be returned to the Executive Engineer, who will destroy it, and draw a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque will be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed will be recorded on the counterfoil of the new one. The fact of the new cheque having been issued will be entered on the date of issue in red ink parenthetically in the Cash Book, but not in the column for payment. A note will also be made against the original entry in the Cash Book.

36. When it is necessary to cancel a cheque, the cancelment should be recorded on the counterfoil, and the cheque, if in the Executive Engineer's possession, should be destroyed. If not in his possession, he should promptly request the Treasury Officer to stop payment on the cheque. If the cheque is cancelled in the same month in which it is drawn, the entries in the Cash Book and other accounts should be cancelled; if in a subsequent month, the necessary adjustment should be made as in the case of a refund of cash, a reference to the subsequent Cash Book entry being made against the original entry in the Cash Book.—See Vol. II, Chap. XIII, para. 75.

37. When a cheque is lost during the period of its currency, and it becomes necessary to issue a duplicate, the duplicate in the regular printed form should bear the same numbers and date as the original, and the Treasury Officer concerned should be immediately informed of the loss of the original. The duplicate should not be issued until the drawing Officer has satisfied himself that the original cheque has been noted as invalid at the Treasury. Reference should be made in the Cash Book against the

original entry, to the issue of the duplicate, and also on the counterfoil of the lost cheque.

38. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and the amount written back in the manner described in para. 7 of the Notes on P. W. Form No. 4.

39. The practice of making cheques to Contractors and others payable through Subordinates, and carrying the entries through the Cash Books of the latter, as if the money had actually passed through their hands, is prohibited. The payment of the cheque should appear only in the cash account of the Officer who draws it.—See also Chap. XII, para. 85.

40. Public money in the custody of the Department shall be kept in strong treasure chests, and secured by two locks of different patterns. In the absence of any precise orders from the Local Government, the Executive Engineer will make such arrangements for the custody of the keys, and the proper disbursement of all moneys, as he considers requisite. As an invariable rule all the keys of the same lock must be kept in the same person's custody, and as a general rule the keys of the one lock should be kept apart from the keys of the other lock, and in different persons' custody when practicable. The custodian of one set of keys should be the Officer in charge of the cash chest, and of the other, the Havildar or other petty Officer of the guard when there is a Police guard. The chest should never be opened without both custodians being present.

41. Under ordinary circumstances, a treasure guard will not be required; but when circumstances render it necessary to draw out large sums at one time, treasure guards will be appointed with the sanction of the Local Government.

42. Such guards will be supplied by the Police Department without charge, the rules regarding the supply of guards for offices on the march (Chap. VI, para.

20, *et seq.*) being equally applicable to the supply of stationary guards. When applying for a guard, the Executive Engineer should report the average and the largest amount of treasure likely to be kept, and leave it to the Police Officer to determine the strength of the guard. If a sum in excess of the largest amount reported as above has to be placed under the guard, a report should be made to the Police Officer.

43. In Foreign territories where no Police are available, the Executive Engineer may entertain a burkendauz guard of sufficient strength, charging for the same as petty establishment in the monthly bills of the Division or against the special work for which the guard may have been engaged.

44. At small Military Stations the treasure chest may, with the sanction of the Commanding Officer, be placed in a Regimental Quarter Guard, in which case the employment of a separate guard will be unnecessary.

45. In all cases, whether there be a guard or not, Executive Engineers must be careful to draw on the Treasuries for only so much cash as is actually required to meet current disbursements.

46. If an Executive Engiener or other disburser finds he has more cash in hand than he requires to meet the expenditure of the next month, or of the next fifteen days, if the Treasury be close at hand, he should return the surplus into the Treasury whence it was drawn.

47. Cashiers may be appointed under the orders of the Local Government, whenever the cash transactions of a Division or Sub-division are considered sufficiently extensive to require it.

48. Whenever a Cashier is attached to a Division or Sub-division the keys of one of the locks of the treasure chest will necessarily remain in his possession.—See also para. 40.

Cash.

49. On the first day of each month, before any disbursement has been made, every subordinate disburser in charge of a cash chest shall count the cash in his possession, and send to the Executive Engineer a Return of the same in P. W. D. Form No. 1. The Divisional cash balance will be verified at least once a month, and, if possible, more frequently; but there is no occasion for the Executive Engineer to be himself present at the count required on the first of each month: it will be sufficient if at the earliest possible date subsequently he verifies the accuracy of the office copy of the balance statement. On the receipt of the Sub-divisional Returns, the Executive Engineer will at once submit to the Examiner a Return of the cash in hand in the Division in P. W. D. Form No. 20A. A note to the effect that the cash has been so counted shall be made in the Cash Book by each counting Officer at the time.

50. A Cash Book must be kept for every treasure chest, and in it every receipt and disbursement, which must be made in an open and public manner, shall be recorded at the time it takes place. The Non-Commissioned Officer or Duffadar of the guard should always be present when a treasure chest is opened, and until it is again locked.

51. No disbursement shall be made without a receipt being taken, or a document being recorded as a voucher for it. An anna stamp must be affixed to all receipts for sums over Rs. 20, including advances or payments for travelling allowances, and payments for *boná fide* travelling expenses and advances of salary not due. Receipts of money paid in on account of Government are not required to be stamped.

NOTE 1.—In cases where the residue of a claim discharged after recovery of an advance is not more than Rs. 20, the acknowledgment of such balance does not require a stamp.

NOTE 2.—Under the provisions of Art. 15 (*d*), Schedule 2, Act I of 1879 (The Indian Stamp Act), Barrack Sergeants on the Unattached List are not required to affix stamps to their acknowledgments for receipt of their pay.

Cash.

52. No Officer or Subordinate shall in any case issue duplicates or copies of receipts or vouchers in lieu of those alleged to be lost or missing. If any necessity for such a document arises, a certificate may be issued to the effect that it is found from the accounts (or other records) that on a specified day a certain sum was received from, or paid to, A. B. on a certain account.

53. A certified copy of a receipted voucher should be retained by the Officer concerned, whenever such a document is required to complete the records of his office, but the recipient should not be required to sign such copy himself.

54. No Officer or Subordinate shall borrow money on account of Government without direct authority, except in cases of emergency, when the Officers in charge of the Treasuries within reach certify that they are unable to meet his demands; and in these cases a report must at once be made to the Superintending Engineer.

55. The private cash or accounts of members of the Department are not to be mixed up with the public cash or accounts under any circumstances.

56. Except as provided in paras. 12 to 19 of Appendix O, all payments in England on account of the public service in India must be made through the Secretary of State, whether the payment be chargeable to Imperial, Provincial, or Local Funds, and there should be no direct transactions on the public service between Officers or authorities in India and firms or persons in England which entail the payment of money to the latter.

Stores.

57. The stores of this Department are divided into two classes, *viz.*, *Tools and Plant* and *Stock*, comprising—

Tools and Plant.	*Stock.*
Scientific Instruments and Drawing Materials.	Small Stores.
Plant and Machinery.	Building Materials.
Tools.	Timber.
Navigation Plant.	Metals.
Camp Equipage.	Fuel.
Live Stock.	Painters' Stores.
Office Furniture.	House Fittings.
	Miscellaneous.

Officers will be guided, with regard to the individual articles to be placed under the above sub-heads, by the sections hereafter noted of the Director General's nomenclature and classification of State Railway Stores, issued as Appendix* Q; but the provisions of Code, Volume I, Chapter XII, paragraph 12, will still be observed.

Tools and Plant.	*Stock.*
Section B.	The rest of the sections in the Director General's classification.
„ C.	
„ G a.	
„ G b 8.	
„ G b 12.	

Stores of road metal are dealt with separately. Besides the above sub-heads of stock there are two further

* Separate Volume to be obtained by Local Governments for office use free of charge on application to the Superintendent of Government Printing, and by individual Officers on payment.

sub-heads in the stock accounts, *viz.*, "Manufacture of Stock," and "Land and Kilns." If a workshop be established the suspense account thereof will be kept as a sub-head of the stock account of the division.

58. All expenditure for items classed as Tools and Plant, whether for their original supply or repair, will be chargeable to that head of service in the Budget, up to the limit of which sanctions may be made as usual with all other works.

59. The articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs. 50 for which estimates are not required.

60. Executive Engineers have power to sanction estimates for supply or repair of Tools and Plant, or of barrack furniture, not exceeding Rs. 200 in each case.

61. Superintending Engineers have power to sanction estimates for new supplies not exceeding Rs. 500, or such other amount as the Local Government may fix, subject to a maximum limit of Rs. 10,000 in each case, and for repairs up to the limit of the Budget provision.

62. These powers on the part of Executive Engineers and Superintending Engineers do not extend to Live Stock which can be purchased only on the authority of the Local Government. Superintending Engineers are competent to sanction purchases of office furniture when the outlay is limited to Rs. 50 for each set of purchases. The sanction of the Chief Engineer is required to outlay above that limit.—*Vide* Chap. VI, para. 14.

63. The powers of sanction conveyed in the foregoing paragraphs are not to be exercised so as to lead to the purchase, by portions at several times, of articles which ought to have been dealt with in the same

estimate, and Examiners are required to bring to notice any apparent irregularities in this respect.

64. The number of instruments of the several descriptions to be kept in each Division should be restricted to what is considered absolutely necessary.

65. All new instruments required for this Department which have been provided for in a sanctioned estimate should be obtained by indent either from the Mathematical Instrument Department, Calcutta, or from the Roorkee Workshops.

66. The following list shows the various descriptions of instruments for which Executive Engineers may ordinarily be permitted to indent, and this nomenclature should be adopted in all Indents :—

Chains, measuring 30 feet with pins complete.
" " " "
66 " " "
" "
Compasses, prismatic card.
" " silver ring.
Instruments, drawing, mathematical, brass.
Levelling instruments, dumpy, of sizes.
" " Y pattern.
" " Engineering, metal case.
" " " wooden "
" " reflecting.
" " road.
Perambulators, English pattern.
" Everest's "
" Madras "
" Waugh's "
Rods, measuring, wooden.
Rules parallel bar, "
" on rollers, wooden.
Staves, levelling, common pattern.
" " G. T. Survey "
Scales, Gunter, wooden.
" Marquis, "
" plotting, sets, wooden.
Squares, architect's box-wood.
" Holtzapffel's card-board.
" optical.
" set, wooden.
Tapes, Chesterman's metallic 50′
" "
100′
Theodolites, Everest's.

NOTE.—Instruments not included in the above list, or those of a superior description, will be allowed only if specially sanctioned by the Chief Engineer.

67. The prices at which each description of instrument will be supplied should be obtained from the Mathematical Instrument Department and the Roorkee Workshops, and indenting Officers should invariably enter the value of all instruments in the column allotted in the Indent.

68. All instruments requiring repair should be sent to the Department from whence originally obtained,

unless there is any Government Workshop more conveniently situated where the needful repairs can be properly executed. The probable cost of the repairs should be ascertained and included in an estimate for sanction under paras. 60 and 61.

69. Subject to the regulations of paras. 75, *et seq*, mathematical instruments will be obtained from, and repaired by, the Mathematical Instrument Department, Calcutta, according to rules and regulations, which are given in Appendix N.

70. Instruments will be similarly obtained from the Instrument Store, Roorkee Workshops, subject to any regulations for the guidance of the Superintendent, which the Government, North-Western Provinces and Oudh, may see fit to impose.

71. When instruments are purchased by the Mathematical Instrument Department in the local market at the request of any Department, they should be paid for by the Department concerned by Remittance Transfer Receipt on presentation of the bills.

72. All charges for work done, or for stores issued for private parties, Local and Municipal Funds, will be paid in cash. But in the case of Local and Municipal Funds, if the supplies are required by Officers of this Department rendering accounts to an Examiner, the charge will be adjusted by book transfer.

73. Surveying and drawing instruments will remain with the Executive Engineer or his Assistants, or with the persons for whose use they are required, and will not be entrusted to the charge of Store-keepers.

74. A Half-yearly Return will be submitted by Executive Engineers of Tools and Plant in their Divisions in P. W. D. Form No. 13. This should be supported, for surveying and mathematical instruments, by a detailed list giving the particulars of each instrument,

its distingushing number or other mark, the date of reecipt in the Division, and its condition. In regard to cases of mathematical instruments, the component instruments should be specified, and it should be stated whether they are all complete; and if not complete, the report should mention the steps taken to recover the missing parts from the responsible persons.

75. After examination, and before returning the Returns of Tools and Plant for the second half of the year, the Examiner will prepare a statement showing by Divisions the whole of the surveying and mathematical instruments on the stock of the Province. This statement will be submitted to the Chief Engineer, and in the case of Railways to the Engineer-in-Chief or Manager concerned, who will decide whether any re-distribution of the instruments should be made, and which of the instruments that may not be in use should be returned to one of the Instrument Depôts.

76. Engineers-in-Chief of Railways and Superintending Engineers will, on their inspections, take an opportunity of examining survey and mathematical instruments at Head-quarters of Divisions, and will note the condition of such instruments in their inspection reports.

Executive Engineers must also inspect those instruments which are in use away from Head-quarters, and must report on their condition at the end of the working season.

Any injury to the instruments due to neglect or carelessness which may be brought to light at these inspections should, when brought home, be made good at the expense of the Officer or Subordinate responsible for the damage.

77. Where there are separate Branches of the Department, the several Chief Engineers should confer as to the possibility of meeting each other's wants, so

as to obviate unnecessary demands on the supplying depôts.

78. Stock required in ordinary course for the execution of sanctioned works may be procured on the responsibility of the Executive Engineer without special authority; though the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stock is to be manufactured, a separate estimate for its preparation may be required as laid down in Chap. XII, paras. 134, *et seq*.

79. Ordinarily materials should be purchased only for works in progress, and petty stores obtained, if possible, from a supplier who should enter into a contract for them at schedule rates, and no reserve of stock should be kept. But in the case of any Division in which, owing to its remoteness or for any other reason, it may be considered absolutely necessary that a reserve should be maintained, the Local Government should sanction a maximum value of reserve stock, and the Executive Engineer is authorized to purchase or manufacture to an extent sufficient to keep his stock up to that limit, the sanction of superior authority being required only when it is desired to exceed it. The fixed maximum should be kept at the lowest point compatible with efficiency, and the Stock Returns of Divisions should be carefully scrutinized by Superintending Engineers, from time to time, with reference to this point.—See also Vol. II, Chap. XIII, para. 29.

80. It will be open to each Local Government to frame rules for the purchase or manufacture of Reserve Stock; or to regulate stock purchases in particular cases and localities.

81. In issuing stock materials to works, or for private sale, such a rate must be charged as will provide for losses from depreciation, losses on manufac-

ture, or wastage; and no charge to "Profit and Loss" will be admitted on such account. The scrutiny and re-adjustment of rates of stock should, where practicable, be made half-yearly, under the approval of the Superintending Engineer, and the result reported to the Examiner.

82. Stores of either of the two classes referred to in para. 57, which cannot be obtained of Indian manufacture, must be got on indent either on the Secretary of State, or from surplus Public Works or Railway Stock in India.—See also paras. 2 and 3 of Appendix O.

83. Articles required for the public service in India from Europe must be obtained by Indent on the Secretary of State, and must not be bought in India except as provided for in para. 82.

NOTE--This Rule does not apply to Port Fund Commissioners or Municipalities, whose finances are distinct from those of the Supreme and Local Governments, but it applies to all Corporations whose revenues (as, for instance, Local Funds) are raised under the control of Government.

84. When stores are required from England for the joint purposes of Imperial and Provincial Services, the Indent should specify in the column set apart for the purpose that their cost should be treated in the Home accounts as an Imperial charge. The necessary adjustment between Imperial and Provincial Services should be made in India.

85. The general rules for the supply of European stores, and instructions for the preparation and submission of Indents and of annual Estimates and Returns of expenditure on stores, have been brought together in a consolidated form, and are given in Appendix O.

86. As the expense of importing stores *viâ* the Suez Canal is considerable, forethought should be exercised in submitting Indents, so that the materials and stores required from England may be sent by the Cape route. Application to have the Indents complied with *viâ* the

Canal route should be made only in emergent and special cases, of which full explanation should be given.

87. Indents on the Ordnance Department should be submitted in Indian Ordnance Form No. 278. Indents on other Departments in India must be prepared in duplicate agreeably to P. W. D. Form No. 40A, and must be addressed to the Officer who is to supply the articles. They must explain fully in detail the nature of the articles required.

88. Such Indents must be submitted through the Superintending Engineer, and, if approved, will be countersigned and passed on by him to the Head of the Department concerned, who, on sanctioning the Indent, will send it to the Local Officer of his own Department for compliance, giving notice to the indenting Officer.

89. Receipts in the forms supplied by Ordnance or other Officers must be granted for all stores procured on Indents from them; and generally, when the aid of another Department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that Department.

90. In the absence of special instructions to the contrary, Executive Engineers are prohibited from resorting to the Ordnance Magazines or to the Commissariat for the supply of any articles which can be procured in the local markets, or made up in their own workshops.

91. Emergent Indents on other Departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer), when sensible inconvenience would be likely to arise from the submission of Indents in the ordinary way. Emergent Indents will nevertheless be complied with at once on the responsibility of the indenting Officer, and will then be submitted by the complying Officer for the necessary countersignature, so that the

Stores.

Superintending Engineer may exercise a check over such demands.

92. All articles of iron-work which cannot be conveniently made up in Executive Engineers' workshops may be procured on Indent from any Government workshop authorized to undertake work for other Departments.

93. Executive Engineers may, without reference to superior authority, order from these Establishments any work in part of a regularly sanctioned estimate, provided that its cost, as estimated by the Superintendent of the Factory, is less than Rs. 500; but if more, application must be made to the Superintending Engineer for authority.

94. Materials received from buildings dismantled, or undergoing repair, must immediately be brought on the Executive Engineer's returns. Such as are required for Departmental use will be retained, valuation statements of them being furnished to the Examiner. The remainder will be sold by public auction as early as may be convenient.

95. All materials at site of works which have been stopped, or on which outlay has been prohibited for want of funds for any considerable length of time, should, if likely to be of use on other works, be at once returned to store, their value being credited to the works and debited to stock. If unlikely to be of any use in future, the amount should be allowed to remain as a charge to the work, but proper lists of the same should be maintained unless the Superintending Engineer considers this unnecessary.

96. Executive Engineers are to have stock taken throughout their Divisions at least once a year, and it will be the duty of Superintending Engineers and Examiners to see that this rule is strictly carried out,

and report to the Local Government any want of attention to it.

97. It is not necessary that all the stores of a Division, or even of a Sub-division, should be checked and counted at the same time, and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the Officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the Store returns, and the Executive Engineer should make such arrangements as are calculated to secure this result, and Superintending Engineers are responsible that this is done.

98. All important stores should be counted by a member of the Engineer Establishment, and the Superintending Engineer, when he thinks proper, may depute an Officer from one Division to aid in the stock-taking of another.

99. The column "As actually counted" in the Half-yearly Return should be filled in only when the stores have been actually counted during the half-year: it should always be noted in the column of remarks by what Officer the count was taken, and his remarks should be recorded on the Return.

100. When Stores and Tools and Plant of any kind become unserviceable, a report thereof must be made to the Superintending Engineer in P. W. D. Form No. 42D. This should be done at once, as it is desirable to avoid keeping worthless materials on stock. In the report all proper explanations must be given, and the period stated during which the articles have been in store, or in use, and the cause of deterioration.

101. All articles of stock (not including Tools and Plant) which are not likely to be required during the following twelve months, should be reported to the Superintending Engineer for his orders as to their disposal.

Stores.

102. The Superintending Engineer will give orders for all unserviceable or surplus stores to be sold or otherwise disposed of, and will bring to notice, if necessary, any instance of loss arising from want of proper care on the part of the Executive Engineer or his Subordinates.

103. No public stores may be sold otherwise than by public auction, except by permission of the Superintending Engineer. Commission not exceeding five per cent. may be allowed to the Auctioneer, not being a Departmental Subordinate, but no commission can be allowed on private sales. An Account Sale bearing the Auctioneer's receipt for his commission, and the Cashier's receipt for the net proceeds, must be submitted with the Store-keeper's account in which the articles are struck off the books.

104. So far as may be practicable, all Officers should employ the Government Bullock Train in the localities in which it works.

105. Materials may be issued from Executive Engineers' Store-yards on payment, for the use of soldiers employed in Regimental Workshops, or to private persons, with the sanction of the Superintending Engineer, when it can be done without inconvenience to the public service.

106. Ordnance stores not required by Public Works Officers must be returned by them into the nearest Magazine.

107. With a view of preventing differences between Officers of the Ordnance and of the Public Works Departments, as to the nature and proper classification of Ordnance stores returned into Magazine, every invoice of stores so returned shall specify the condition of the different articles. If the Officer in charge of the Magazine differs in opinion from the transmitting Officer as to their state, he will have them surveyed by a Station Committee. Articles returned to Magazines

be classified as serviceable, repairable, or unserviceable.

108. Every Officer is bound to take charge of public property which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

109. An Executive Engineer is responsible that proper arrangements are made throughout his Division for the custody of public property. He must be careful to keep all tools and implements in efficient order, and to protect surplus stock from deterioration.

110. Executive Engineers are required to take proper precautions to prevent the loss of public stores by fire. They must be careful that their forges are placed in buildings properly constructed for the purpose, or in temporary sheds at a safe distance from other buildings, that no unnecessary stock of grass is kept up, and that wood-work and all combustible articles are so placed as to be easily removed in case of danger. Charcoal should be separately stored; and precautions must be taken to prevent spontaneous combustion from the contact of hemp and oil, or otherwise.

111. In case of any robbery, loss, or destruction by fire or otherwise of public stores, a report must be at once made (in the case of a Subordinate through the Executive Engineer) to the Superintending Engineer, who will deal with the case according to circumstances.

112. Except in the case mentioned in para. 110, an immediate report of the loss of stores must also be made to the Police, and all proper steps taken for the recovery of the property.

113. When any enquiry is held either by the Police authorities or others, the Executive Engineer must obtain and forward, as soon as possible, to the Superintending Engineer a copy of the proceedings.

Transfers.

114. On the occasion of the transfer of the Executive charge of a Division from one Officer to another, the records, cash, stores and works in hand, shall be made over under the rules given in the following paragraphs.

115. The Divisional Cash Book will be closed on the date of transfer, and a note, as per Form (A) below, recorded in it, under the signature of both the relieved and relieving Officers, showing the cash and Treasury balances made over, and received in transfer by them respectively.

116. The cash at Head-quarters being counted, a receipt given for the unused cheques (in accordance with para. 21), and also all records, instruments, drawing materials, stationery and Office furniture under the immediate charge of the Executive Engineer, the following receipts (prepared by the relieved Officer) will be signed.

Received in transfer from A. B., late Executive Engineer, _____ Division, the following sums:—

Drawing Account—

Balances at credit of—	Rs.	A.	P.
A—Treasury	000	0	0
B—Ditto	000	0	0
Cash in hand—			
In Head-quarters chest— . . .	000	0	0
Rs.			
Imprests Sub-Engineer . 000			
„ Supervisor . 000			
	000	0	0
TOTAL	000	0	0

Transfers.

Certified that the Cash Book has this day been closed, and, that the balances shown in it correspond with the amounts entered above.

[Station and date.] (Sd.) C. D.,
———— *Division.*

Form (B.)

Received in transfer from A.B., late Executive Engineer, ——— Division, the stores detailed in the annexed Sub-divisional Balance Returns, dated the

1. Head-quarters Office in personal charge of Executive Engineer.
2. Head-quarters Sub-division in charge of———
3. Sub-division No. 1 —— ditto ———
4. Ditto No. 2—— ditto ———

etc., etc., etc.

The Sub-divisional Officers remaining responsible for the correctness of the balance shown.

[Station and date.] (Sd.) C. D.,
Exe. Engr., ———— *Division.*

117. All cash, records, instruments and other articles under the immediate charge of the Executive Engineer will be examined and counted, and made over personally to the relieving Officer, who will note on the receipts any inaccuracies. In the case of mathematical and surveying instruments a detailed report on their state in the prescribed form shall be prepared and submitted with the other receipts.

118. As soon as the cash in the Head-quarters chest and other stores have been counted and the above receipts signed, the relieving Officer will report that he has taken charge of the Division, and this report with the receipts will be forwarded by him on the same day to the Examiner through the Superintending Engineer, who will pass such orders thereon, in respect to any

deficient articles, as may be necessary; a copy of the receipts will be given to the relieved Officer.

119. Every Executive Officer will have his accounts brought up, and ready to make over at the shortest notice; and all contracts and other engagements will be so arranged as not to be disturbed by a transfer.

120. The relieving Officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly Accounts in the same manner as if he had been in charge of the Division during the whole month. But the relieved Officer remains responsible that proper explanation is forthcoming for the expenditure and stores during his incumbency.

121. The relieving Officer will then proceed with the relieved Officer, unless the Superintending Engineer has specially directed the latter to leave the station as soon as relieved, to inspect the records, cash, stores, and works and materials at site of works, under charge of the Subordinates at the Head-quarter station. He will examine the accounts, count the cash, inspect the stores, and count, weigh, and measure certain selected articles, in order to test the accuracy of the returns, and will minutely examine the work in progress as to its quality, and as to its correctness, according to the sanctioned plans and estimates: he will also record his opinion as to the correctness of the account of materials at site.

122. Whenever the Superintending Engineer shall so direct, the relieved Officer will accompany the relieving Officer in the inspection of the out-stations in the manner prescribed in para. 121.

123. An Officer must not delay making over charge of a Division after the arrival of the relieving Officer; nor must he, without a medical certificate, or the permission of the Superintending Engineer, leave the station before the arrival of his successor.

Transfers.

124. The relieved Officer will give the relieving Officer a list and memorandum showing all the work in hand and the orders remaining to be complied with, and of such matters as most require his attention, with full explanation of any peculiarity of circumstances or apprehended difficulties.

125. He will also furnish the relieving Officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.

126. When the above have been complied with, the relieving Officer will report to the Superintending Engineer that the transfer has been completed, and will describe the state of the records, cash, stores, and works, mentioning what out-stations he has yet to inspect, and when he proposes to visit each. He should take this opportunity of bringing to notice anything irregular or objectionable in the conduct of business in the Division that may have come officially under his notice. And especially he will report whether the accounts may be fairly considered to represent the progress of the work. Unless under special circumstances, this report of completion of transfer should be submitted within a fortnight of taking charge.

127. An Executive Engineer who fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor will be held responsible for the same, both as to quantity and quality, so far as it may have been practicable for him to ascertain.

128. In the case of any disagreement between the relieved and relieving Officers, a reference will be made to the Superintending Engineer.

129. In the case of any sudden casualty occurring, or any emergent necessity arising for an Officer to quit the Division, Sub-division, or work to which he is

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posted, the next senior Officer of the Department present will take charge. When the person who takes charge is not of the Engineer or Upper Subordinate Establishment, he must at once report the circumstance to his nearest Departmental superior, or in the absence of such an authority, to the Commanding Officer in a Military Station, and in other cases, to the nearest Civil Officer and obtain orders as to the cash in hand, if any.

130. In the case of the charge of a Division becoming vacant by the death or sudden departure of an Executive Engineer, the succeeding Officer will proceed as above prescribed for a relief, forwarding to the Superintending Engineer the receipts which would otherwise be given to the relieved Officer.

131. The relief of Subordinate Officers in charge of Sub-divisions, or of works, will be conducted on the principles above laid down for the case of Executive Engineers, the receipts and reports of the parties being sent to the Executive Engineer, together with a Transfer Report in P. W. D. Form No. 129C by the relieving Sub-divisional Officer. This report will be forwarded by the Executive Engineer to the Superintending Engineer with a remark showing the date on which the relieving Officer took charge, the date of completion of transfer, whether satisfactorily effected, or in what respect unsatisfactory.

132. The Superintending Engineer, after passing such orders as may be necessary, will forward the Transfer Report with a copy of his orders to the Examiner.

133. On the occasion of a Divisional Accountant being relieved of his duties, he should carefully reply to the several questions in P. W. D. Form No. 129D, and the Executive Engineer should, after perusal and testing the correctness of the replies, make any remarks that may be necessary in the column set apart for that purpose. He should then sign the certificate at foot,

and forward the document to the Examiner's office for record, or such further action as may be necessary.

134. It is the duty of the Superintending Engineer to see that the transfers within his circle are regularly conducted, and to take such action as may be necessary in the case of any deficiency of cash or stores, and to bring to notice of the Chief Engineer any irregularity or delay that may occur.

135. An Officer must not, without special authority, liquidate any alleged balance due by Government to the Officer he relieves, but an Officer succeeding to the charge of a Division will take all steps necessary for the adjustment of his predecessor's public accounts in regular course.

136. Every Officer or Subordinate transferred from one Division to another will, on leaving the old Division, be furnished with a Last-pay Certificate in P. W. D. Form No. 82A, showing the date up to which he has received salary and travelling allowance. If he is transferred to another Province, a duplicate Last-pay Certificate will be sent to the Examiner for countersignature and transmission to the Examiner of the new province, who will await its receipt before passing finally any charges for pay or allowances on account of the Officer concerned.

In the case of an Officer transferred to another Department, a duplicate of his Last-pay Certificate will be sent to the Examiner for countersignature and transmission to the Account Officer of the Department concerned. It should be noted against all entries of amounts due from, and to, the Officer, how it is proposed or intended to settle them.

Chapter XI.—Public Buildings.

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RENT OF BUILDINGS 22

General Rules.

1. All public buildings are classified as "Imperial" or "Provincial;" the rules given in this Chapter apply to both classes.

2. Every building constructed by the Executive Engineer will be provided with all necessary fixtures, including record-racks, shelves, punkahs, &c. But the repair of these fixtures, and all petty repairs of doors and windows including the replacement of broken glass, will be provided for by the Officers occupying the buildings, except when required as part of a general repair.

3. The Officer in charge of each building should make some person of his establishment answerable for its general condition, including the glass in each room, and fixtures; as also for keeping a watch on the attacks of white-ants, giving strict attention to the cleanliness of the interior, and neatness of the exterior, and surroundings, &c. Charges for such items may be made by the Officer concerned in his contingent bill.

4. The Executive Engineer will not supply nor repair furniture, screens, purdahs, or tatties; nor will he perform any of the duties specified above as devolving on the Departmental Officer in charge. Furniture for *new* offices may, however, be supplied by the Executive Engineer, and charged in his accounts, provided such furniture is specially ordered by the Local Government concerned to be included in the estimates of such offices. This exception does not apply to the case of furniture for Travellers' Rest Houses or Staging Bungalows, the charges for which must be

dealt with in the manner laid down in Vol. II, Chap XV, para. 60A. In the case of Circuit Houses and Public Works Inspection Bungalows, the furniture should be supplied at the cost of the Department concerned.

5. In case of buildings and works borne on the Returns of this Department, the Executive Engineer will be held responsible that plans of such buildings are corrected from time to time, and the details furnished, on demand, to the Chief Engineer and the Head of the Department immediately concerned.

6. All buildings and monuments of historical or architectural interest should be carefully attended to as a matter of duty, and Executive and Superintending Engineers should keep Government fully informed as to their condition.—See also Chap. III, paras. 68 and 69.

7. Every public building in the charge of the Department shall be marked and numbered, in such manner as the Local Government may direct, to indicate its character, whether Imperial, Provincial, or Local. The corresponding number will be entered in the Registers kept in the offices of the Superintending and Executive Engineers.—See also Vol. II, Chap. XVI, as regards Military Buildings.

8. Every public building shall be carefully examined at least once in each year by the Executive Engineer of the Division, and also, if possible, by the Superintending Engineer; and these Officers shall note their remarks as to the general condition of the building on the next Completion Report of repairs which may pass through their hands. If circumstances require it, the report should be brought under the notice of the Local Government.—See also Chap. III, paras. 38 and 67.

9. As a theatre is peculiarly liable to fire, no Government building in which stores or other Government property are kept should be used for theatrical purposes.

General Rules.

10. Insurances of Government buildings are not to be effected.

11. The rules for the care and use of Government Cemeteries throughout India, except those in the Presidency Town of the Diocese of Calcutta, are given in Appendix M.

12. Rules for the supply and repair of furniture for Government Houses and Residences, other than the Viceregal Residences, are given in Appendix P. The transactions pertaining to the Furniture Fund, formed under the operation of these rules, will be credited or debited to the Deposit Account in the books of this Department.

13. The actual care and custody of the furniture purchased from public funds should be in the hands of one of the officials attached to the Government House or Residency, but it will be the duty of the Executive Engineer to keep up a register of the furniture belonging to the State, and to have a periodical stock-taking. The official in whose custody the articles are placed should intimate to the Executive Engineer all cases of damage or destruction to the property.

14. Municipal taxes on Public Works buildings other than Military (see Vol. II, Chap. XVI), or State Railway buildings, are payable by the Department occupying them, and debited to that Department, except in the case of buildings occupied as residences when, if it is the local rule or custom, such taxes should be paid by the tenant. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building, and on the Executive Engineer concerned recording his acceptance, the payment will be arranged for by the Department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. In the case of

General Rules.

State Railway buildings, such taxes will be borne by the Railway. No Municipal taxes are leviable on public buildings situated in Cantonment.

NOTE 1.—In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one Department of Government, be paid in the Civil Department.

2.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let, and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

15. No houses should be built or purchased by Local Governments as residences for public servants, except in the following cases :—

(i) Cases in which it is the recognized duty or established custom of the Government to provide quarters at Government expense ;

(ii) cases in which residences are provided for Officers on the ground that their duties compel them to occupy a building, or part of a group of buildings, erected for some special purpose, such as a jail, a police thannah, a school, a factory, a mint, &c.;

(iii) cases in which it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, *e.g.*, buildings along lines of roads, railways or canals, for the housing of officials employed on their construction or maintenance.

16. Proposals to construct residences for officials not entitled to quarters in a civil station or cantonment already in existence, or in the process of formation, and all cases in which Local Governments have doubts as to the operation of the rule in para. 15, should be submitted to the Government of India for orders.

Purchase and Sale of Buildings.

17. The following are the rules in connection with the construction or purchase of residences for Government officials :—

(1) When a house has to be built or purchased for the occupation of a Government official, its cost should be so regulated that the rental, calculated under the rules in para. 28, will not exceed 8 per cent. of the salary of the official who will usually occupy it.

(2) In calculating the cost of a building to be erected, a sum should be included to cover the share of Tools and Plant and Establishment. The amount to be added for these charges may be limited by the Local Government to the actual cost of the Establishment, and Tools and Plant employed thereon, as nearly as it can be ascertained.

(3) Any Local Government or Administration wishing to build or purchase a house, with regard to which the condition of Rule (1) as to rent cannot be fulfilled, must, irrespective of the fund from which the cost of the building is met, obtain the special sanction of the Government of India before construction is commenced, or the purchase concluded.

Capital and Revenue accounts should be maintained for all such buildings, and submitted with the Annual Finance Accounts as required by Vol. II, Chap. XIV, para. 180.

Purchase and Sale of Buildings.

18. No building may be purchased for public purposes without the sanction of the Local Government, to whom a Survey and Valuation Report by the Executive Engineer of the Division will in all cases be submitted.—See also para. 15.

19. The provision of funds for such cases of purchase will be met in the same way as for Original Works.

Hire and Rent of Buildings.

20. No public building may be sold or dismantled without the sanction of the Government concerned; and it is the duty of the Executive Engineer to report when, in his opinion, any building, or other property of Government in his charge, ought to be sold or dismantled. But as regards the sale or demolition of Military Buildings, see Chapter XVI, para. 103A.

Hire of Buildings.

21. Excepting in the case of buildings required for the accommodation of troops, &c. (see Vol. II, Chap. XVI), and for buildings required for the use of the Department, Executive Engineers shall in no case disburse the rent of hired premises unless ordered to do so by the Local Government concerned.

Rent of Buildings.

22. It is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given with the Chief Engineer's sanction. A clause in the agreement should be added, when necessary, to enable the Executive Engineer to terminate the lease at short notice in case the building is required by Government.

23. Public buildings let to private individuals shall not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations, even at their own expense, unless with the express concurrence of the Executive Engineer. The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving

him any claim to a set-off against, or diminution of, rent. These conditions should be entered in the agreement or lease.

24. No public building under charge of the Executive Engineer may be occupied as a private residence without his consent, unless under the orders of his Departmental superiors, or of the Local Government.

25. On no account is any church, chapel, mosque, temple, tomb, or other building devoted to religious uses to be occupied as a dwelling house, or for any other purpose, without the consent of the persons interested, and the sanction of the principal Civil or Political Authority on the spot.—See also Chap. IX, para. 26.

26. No Officers of the Government are allowed residences free of rent, unless under the sanction of some general regulation or order of Government. When a public functionary, not entitled to free quarters, occupies a portion of his public Office as a dwelling, the Executive Engineer shall be authorized to claim rent, calculated under Rule 1 (4) in para. 28.

27. The practice of allowing public Officers and others to occupy Government buildings rent-free, on condition of keeping them in repair, is prohibited. A rent fixed with reference to the value of the property shall in all cases be demanded, and the repairs shall be made by the agency of the Department.

28. The following are the rules for regulating the rents to be charged for Government buildings occupied as residences by Government officials and others :—

Basis of Assessment.

I.—The rent should be a sum which will cover interest at four per cent. on the actual capital cost of the house and its site and the estimated average annual cost of repairs.

Basis of Assessment.

(*a*) The capital cost of the house should be taken as the cost of the building and its site, together with a sum to cover the share of Establishment and Tools and Plant. If the house was constructed on land purchased by Government, the value of the site will be the price paid for it by Government, if this can be ascertained: if not, it will be the value at the time these rules are first applied. If the house was built on land the property of Government, its value for the purpose of calculating the rent will be fixed by the Local Government with relation generally to the average value of similar land in the vicinity, unless in exceptional cases such value should be prohibitive. The amount to be added for the charges on account of Establishment and Tools and Plant may, in the case of new buildings, be limited by the Local Government to the actual cost of the Establishment and Tools and Plant employed thereon as nearly as it can be ascertained. If the actual cost cannot be ascertained, 10 per cent. on the works outlay may be taken as the charge to be included on account of these items.

(*b*) In applying these rules to houses that were in existence on the 7th September 1888, no addition to the capital cost for Establishment and Tools and Plant need be made, provided that the result of the application of the rules is not a reduction of the rent paid previous to that date for the occupation of the building.

(*c*) In the case of houses purchased by Government,-no addition to the price paid for the building should be made for Establishment and Tools and Plant. When there is no record of the actual price paid by Government for any building, its present value should be estimated by the Execu-

tive Engineer of the Division and approved by the Superintending Engineer, and this estimate should be taken as the capital cost.

(*d*) The average cost of annual repairs* should be specially estimated in each case by the Executive Engineer on the best data available, and be approved by the Superintending Engineer. Such average cost should not, as a rule, be taken at less than 3 per cent. on the capital cost (as defined in I (*a*)) of a permanent building, or 6 per cent. on the cost of a temporary building, and should be sufficient to cover quadrennial and special repairs. The actual cost of repairs should be compared annually with the amount assessed on this account in the rent; and, when necessary, the rents should be revised.

(*e*) In calculating the outlay on repairs of any building the cost of Tools and Plant and Establishment should be allowed for in accordance with Rule 1 (*a*).

(*f*) When a building is occupied partly as a residence, and partly as an office for which no rent is paid, the capital value of the portion occupied as a residence should be separately estimated, and the rent calculated accordingly.

Maximum rent recoverable from Government Officials.

II.—The actual charge for rent of a residence occupied by any Government official shall, in all cases, be subject to a maximum of 10 per cent. on the salary and local allowances of the official in actual occupation.

(*a*) In the case of an Officer drawing Presidency house-rent, the Government allowance shall be deducted from the amount charged as rent for the quarters occupied, prior to the application of the limit of 10 per cent. on

* For definition of repairs see Chapter VII.

pay and allowances other than house allowance. For example, an Executive Engineer, 2nd grade, at Calcutta, occupying public quarters, the rent of which calculated according to the orders in force is Rs. 165, would be charged as rent the amount of his house allowance of Rs. 45, *plus* 10 per cent. on Rs. 900 (pay and Presidency allowance), or Rs. 135 in all.

Powers of Local Governments and Administrations to sanction remissions or reductions of rents.

III.—Local Governments or Administrations must, irrespective of the Fund from which the cost of the building was met, obtain the special sanction of the Government of India if they desire to reduce or remit the rent of any Government building below that authorised in these rules, except in the following cases :—

(*a*) Remissions of rents due for the occupation of Government buildings may be sanctioned in the case of tenants who are compelled to hire another house in consequence of the Government building which they ordinarily occupy being rendered uninhabitable by reason of extensive repairs being in progress. All remissions of rents sanctioned by Local Governments and Administrations under this exception should be reported for the information of the Government of India with particulars of the circumstances under which the remission was allowed.

(*b*) At stations where, owing to excess of available accommodation or to other special circumstances, rents cannot be fixed in accordance with Rule I, but must unavoidably be assessed with reference to prevailing rates sanction to make such special assessments at the particular stations must be, obtained from the Government of India, but the actual rents may be fixed by the Local Government.

(*c*) In the case of Government servants drawing not more than Rs. 100 a month, who, for the convenience of their work, are practically compelled to occupy certain houses, Local Governments and Administrations are authorized to determine the rents to be paid, subject to the following restrictions : —

(1) Where the salaries drawn do not exceed Rs. 25, or in the case of Head Constables Rs. 30 a month, any rent considered suitable may be charged, or rent may be entirely remitted, according to the circumstances of each case.

(2) Where the salaries exceed Rs. 25, but do not exceed Rs. 100 a month, and where rents are not already charged under any special rule of the Government of India, any rent considered suitable may be charged, subject to a minimum of 5 per cent. on the salary and local allowance of the occupant of the house, provided that the amount deducted for rent shall not exceed the rental of the building occupied, calculated in accordance with these rules.

(*d*) In the case of all Police Officers of rank lower than that of Assistant District Superintendent of Police, or probationary Assistant District Superintendent of Police, Local Governments and Administrations are empowered to permit the occupation rent-free, by such Officers, of quarters which are merely part of the ordinary Police lines, when other suitable Government quarters are not available.

IV.—All applications for sanction to reduce the rents of Government buildings occupied as residences, below

General.

the amounts which should be charged according to these rules, must be accompanied by the undermentioned particulars in tabular form, namely—

1. Value of building and site.
2. Average cost of repairs.
3. Rent according to rules.
4. Proportion of total area occupied by office (if any).
5. Deduction on account of office rent (if any).
6. Rent that should be paid by occupant.
7. Rent that is proposed.
8. Average salary of occupant.
9. Market rate for similar accommodation (to be given as far as practicable).

V.—In the case of houses occupied free of rent, or at reduced rents by any Government officials, the authority under which the exemption or reduction is made should, in every case, be communicated to the Examiner of Accounts, in order that he may enter it in the Capital and Revenue Accounts of Quarters prescribed in Public Works Department Code, Volume II, Chapter XIV, para. 185A.

Rent recoverable from private persons.

VI.—When any Government building is, under proper authority, let to a private person, rent shall be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but, without the permission of the Government of India, the rent charged shall not be less, at any station, than that defined in Rule I.

General.

VII.—When under Rule V a house is occupied free of rent or at a reduced rent by a Government official, and any specific sanction of the Government of India can be quoted for the existing practice, no alteration in the rent that has hitherto been charged should be

made. As, however, there may probably be cases in which the grant of free quarters or reduced rents is no longer necessary, Local Governments and Administrations should, in such cases, assess rents under these rules.

VIII.—General orders of the Government of India, exempting any particular class of Officers in a Province from the payment of house-rent, cover specific cases in such class in the Province concerned, unless there is something exceptional to render a reference to the Government of India necessary.

IX.—Cases in which the privilege of rent-free residence does not now exist, but which privilege it may subsequently be found necessary or desirable to accord to an Officer, will be referred by the Government of India to Her Majesty's Secretary of State for India for sanction, except in cases where the salary of the Officer concerned, including the value of the free quarters, does not exceed Rs. 5,000 a year.

29. When private buildings are under proper authority hired for the accommodation of Government officials, the charge for rent shall be subject to the maximum laid down in para. 28, Rule II.

30. The rules in paras. 28 and 29 are not applicable to Officers and Subordinates in Military employ (except Officers of the Military Works Department) or to Officers of Her Majesty's Indian Marine, or to Upper Subordinates paying rent under Public Works Department Code, Volume I, Chapter XI, para. 31, or to members of the Subordinate Revenue Staff of State Railways.

31. When members of the Upper Subordinate Establishment occupy public buildings as quarters, monthly rent must be paid by them as follows :—

	Rs.
Supervisors, 1st grade	15
,, 2nd ,, ...	10
Overseers, 1st ,, ...	7
,, 2nd and 3rd grades ...	6

Other Officers of the Department occupying public buildings will pay rent according to the value of the building occupied. When, however, it is practically compulsory on an Upper Subordinate to occupy a Government building the rent of which, calculated on its value, is below the rent fixed for his rank, a Local Government may, as a special case, reduce the rent chargeable to an amount not exceeding the smaller sum.

32. The following are the rules for the recovery of rents from Officers occupying public quarters at Presidency Towns :—

I.—Military and Medical Officers and Warrant Officers in civil employ, when entitled to Presidency house-rent, shall, if residing in any building the property of Government, forfeit Presidency house-rent allowance, and shall also pay house-rent on the scale laid down in Volume II, Chap. XVI, paras. 132 and 153, Medical Officers being charged according to their relative rank.

NOTE.—This rule does not apply to Officers of the Public Works Department.

II.—Civil Officers (including Chaplains) and all Officers and Subordinates in the Public Works Department, except Supervisors and Overseers when entitled to Presidency house-rent, shall, if residing in any building the property of Government, draw Presidency house-rent and pay rent to be fixed in each case by the Superintending Engineer of the Circle, on the principle laid down in para. 28. If the quarters are not the property of Government, but rented by it, the rent to be recovered from the Officers shall be the actual rent if the Officer occupies the whole house, or a fair share, to be determined by the Superintending Engineer, if he occupies a part.

III.—Supervisors and Overseers stationed at a Presidency Town and supplied with quarters by the State, forfeit Presidency house-rent, and pay rent on the scale fixed in para. 31.

IV.—If the rent payable by an Officer under Rule (II) is less than the amount of Presidency house-rent allowance

to which he is entitled, he shall draw only so much of the house-rent allowance as is equal to the rent payable by him.

V.—Officers who are supplied with public quarters and compelled to live in them for special reasons, such as Resident Physicians and Surgeons of Hospitals, are exempted from the operation of these rules so far as they relate to the payment of rent for the occupation of such quarters.

VI.—These rules do not apply to Military Officers in Military employ.

33. A Return of public buildings let and available for hire (P. W. D. Form No. 32Y) shall be sent in by Executive Engineers half yearly, on 1st April and 1st October. The Return must notice every case of a public Officer occupying a portion of his Office, or of any other public building as a residence.

34. In cases where the Superintending Engineer and the Examiner consider it necessary, this Return should be submitted monthly instead of half-yearly, and then no details need be entered in the monthly Schedule of Receipts. In all cases the names of the buildings known to be let and available for hire should be printed in, leaving space for the entry of additional buildings.

35. The buildings hired by Government for the occupation of Officers for which rent is recovered, should be entered in the half-yearly or monthly Return of buildings as if they were the property of Government, but with a note that they are hired.

36. The entries in the monthly or half-yearly Return should be arranged so as to shew the Imperial buildings distinct from the Provincial buildings.

37. The rules relating to the grant of advances for house building are given in Appendix V.

Chapter XII.—System of, and Initial, Accounts.

System of Accounts	1	Store-keeper's Accounts	.
Disburser's Accounts	72	Manufacture Accounts	.
Cashier's Accounts	119	Contract and Purchase Accounts	. . . .

System of Accounts.

1. The system of accounts in the Public Works Department is framed upon the principle that the Executive Engineer of a Division shall obtain a monthly clearance from the Examiner for the whole of the cash Expenditure incurred within his Division, whether by himself or his subordinates. It is also designed in view of relieving him as much as possible from the duty of keeping books in detail; while at the same time it is intended that he should keep up such records as shall enable him to maintain a full control over the expenditure, and that he shall be held responsible for good management and economy throughout his Division.

2. The means by which it is sought to effect these ends are:—first, by holding the Executive Engineer responsible that clear accounts are kept up of his own immediate cash transactions, and of the materials received or issued in his immediate charge, and that similar accounts are kept up and duly submitted to him by those of his Assistants and Subordinates who are entrusted with cash or stores; next, by requiring the Accountant, under the general direction of the Executive Engineer, to abstract and condense the whole cash transactions of the Division for each month into one account, which he will submit, with the needful explanatory vouchers and schedules of works executed, to the Examiner for audit; lastly, by the establishment of a Central Office of Account and Audit, where the monthly accounts shall be examined and audited and then posted to their proper heads of service, and the whole Public Works expenditure of each Province or Circle of Administra-

tion be finally compiled and recorded against the annual grants and other sanctions for outlay.

3. One primary aim kept in view in framing the accounts of the Department is to exhibit, through as simple a process as possible, but with thorough accuracy, the actual cost of work done, and the actual receipts of the Department. But it is also necessary that the accounts should be so kept, and the details so fully recorded, as to afford the requisite means for satisfying any inquisition that may have to be made into the particulars of any case, whether bearing on the economy of the work, or the honesty of the monetary transactions. It is therefore by no means sufficient that an officer's accounts as worked up should be correct to his own satisfaction; the records and details must be such as to admit of ready exposition to any one who is a reasonably proficient Accountant.

4. Another essential point, which is apt to interfere with simplicity in keeping the accounts, is this, that the records of payment, measurement, and transactions in general, must be so clear, explicit and self-contained, as to be producible as satisfactory and convincing evidence of facts if required in a Court of Law. This requirement makes it necessary to be more careful in the keeping of such documents as Measurement Books, Daily Reports, &c., as to fullness, clearness and explicitness, than might be otherwise needed, and alsc makes it incumbent to avoid a practice, which is very apt to come into play if not rigorously checked, of making numerous alterations, corrections and erasures in accounts, so as not only to impair their validity, but perhaps to render them unintelligible.

5. Again, the necessity of having details which will satisfy the need for statistical information and for analysis of the comparative advantages of various descriptions of work, of buildings, etc., frequently makes it requisite to multiply accounts, by keeping separate

accounts for the several component parts of a work, when the primary wants of the accounts of work would not appear to call for any such division. Thus the expenditure upon one sort of roof or one description of building adopted for another, on the ground of the cost of the maintenance or repairs, would probably be required to be kept separate.

6. From these remarks it will be gathered that it is very often reasonable and necessary to require from Officers much fuller, clearer, and more detailed accounts than the *primâ facie* wants of the case would appear to demand.

7. The Forms for accounts to be kept by Executive Engineers and Disbursers generally would appear at first sight very numerous and bulky, but the number to be actually kept by any one person will usually be a very small fraction of the whole, as for most accounts there are several alternative samples, of which only one need be used, and there are also samples for exceptional accounts, which do not come into use at all except in rare cases. The cause of there being these alternative forms is that it is meant to allow a due amount of latitude for the accounts that have to be kept by Officers, but not forwarded beyond their offices, as contrasted with the series and forms for those accounts which have to be rendered by them to the Examiner's Office; and the reason for that latitude is, that as there is much variety in the nature of the works that may have to be carried out, in the circumstances of time and locality, in the mode of work, and in the habits and usages of the labourers, so a proportionate degree of elasticity is necessary, in order to admit of the Disburser's initial accounts being suited to the actual mode and circumstances of the work.

8. But this point is essential, that the entries in successive accounts shall be such as to admit of their being traced, and connected, step by step, from the initial details to the final compilation.

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9. For accounts of works—which are those in which Executive Engineers are principally interested—the system arranges for two requirements—

(1) The accurate exhibition of the cost of each work in comparison with its estimate.

(2) A constant watch over the probability of the agreement of the actual cost with the estimated cost by scrutiny of the rates at which the various items of the work are being carried out.

10. The whole of the expenditure of an ordinary Division is shown finally under four heads, with occasionally a fifth.

These four are—

(1) Original Works.
(2) Repairs.
(3) Establishment.
(4) Tools and Plant.

The fifth is Profit and Loss.

11. The reason why (3) and (4) are not distributed off between (1) and (2) is, that in the work of an ordinary Division the establishments are employed simultaneously on so many works that to divide them off to them would be inconvenient, to say the least, and the Tools and Plant are used on numbers of works in succession before they are used up. In fact, if the cost of work, including Establishment and Tools and Plant, is wanted, it can always be given by a simple proportion based on the totals, whereas by keeping those heads separate, all four can be watched with greater facility and efficiency.

12. But in exceptional cases, special items of Tools and Plants which are wanted for only one or two works, and not for general purposes, may be charged off to those works direct, and included in their cost instead of under Tools and Plant. The estimates and accounts of projects for which Capital and Revenue accounts are kept, provide for Establishment and Tools and Plant,

but even in such cases the expenditure on these services is not included in the cost of the component works.

13. The cost of a work then, in the departmental sense, excludes Establishment proper and Tools and Plant, and consists merely of the cost of the labour employed and materials expended on it, and this is the basis on which the estimates of single works are framed and their accounts kept.

14. But there is another aspect of its cost, which may be called the commercial cost, applied more frequently to groups of works forming a project of a remunerative nature than to single works. This commercial cost includes, besides labour and materials, a share of Establishment and of Tools and Plant, and occasionally some other items such as interest on capital outlay, compensation for loss of land revenue, equivalent of pension and leave allowances, of establishment, and the like. But the exhibition of this commercial cost does not fall within the scope of Executive Engineers' monthly accounts. It is either calculated out in the Administrative Accounts, or in the Audit Office.

15. A work may consist of several parts or separate works; in such case each is distinguished as a "Sub-head" of the work; the several descriptions of work that have to be executed in the course of construction or maintenance of a work are called "Items of work."

16. Thus in such a work as barracks for an Infantry Regiment, there are several sub-heads as single men's barracks, family barracks, cook-houses, wash-houses, and so on. But the different descriptions of work, as brick-work, flooring, roofing, &c., are called items of work.

17. The treatment, in accounts, of the materials required for works needs explanation. One general principle of the Department is that expenditure should, as far as possible, be at once charged off to a final head —to, for instance, the work concerned,—and, in accordance with this principle, whenever materials are pro-

cured under such circumstances that they can at once be used up on a work, or there can be no doubt on what work they will eventually be used up, and when they are of a kind that enables them to be located at the work and kept separate and distinct without practical difficulty or inconvenience, then the payments for them should be at once debited to that work.

18. But the prevalent practice in very many parts of India, in consequence of the delay that would otherwise occur in manufacturing and procuring various materials, is to collect and keep up a reserve supply of stores. And, as these cannot be debited at once to any specific work, since it is not known on which work they may be used, such stores are accounted for in a suspense account of stock.—See also Chap. X, para. 79, and Vol. II, Chap. XIII, para. 29.

19. When these stores are purchased or manufactured, their cost is debited to that suspense account. Then a list is made of the rates which each sort of store will probably cost giving a safe margin for carriage, wastage, &c., beyond original price, and then when they come to be used, the suspense account is credited, and the work concerned is debited with the value of the stores used, at the rates thus fixed from time to time.

20. The balance of this suspense account should represent the proper value of all the stores not charged off to works which are still in hand.

21. When stores procured for any work, or meant to be used up on it, are conveyed to its site, they should, if not at once used up, be charged to an extra temporary sub-head which has been established for that purpose, and called "Materials at site."

22. They can afterwards be removed from this temporary sub-head, and be charged to the proper item of work, but meanwhile their cost will thus have been charged off finally to the work.

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23. But care should be taken to avoid all doubtful final charging off of stores to works. Very great trouble is entailed if stores once charged off to a work have afterwards to be credited to it, and brought again on stock or charged off to some other work.

24. It is, under any circumstances, to be distinctly understood that the adoption of either of the alternative arrangements for stores above described—keeping in stock—charging to "Items of work" or to "Materials at site,"—is to depend entirely on the practical convenience of the work—which, and not facility in accounting, must receive primary consideration in regulating the arrangements.

25. In the General and Irrigation Branches of the Public Works Department, the stores are under the charge of the Executive Engineer. As a rule the work involved in an ordinary executive charge is not so great as to call for that division of labour by which the Executive Engineer would be relieved of the charge of the stores, and another Officer entrusted with them, especially as such separation usually entails a good deal of formal office work and correspondence. In large Divisions, however, it is sometimes found necessary to have a Store-keeper in direct charge of the stores, but under the orders of the Executive Engineer, by whom he is treated as a Sub-divisional Officer.—See para. 126. On State Railways, the stores, and specially the English stores, form so very large a proportion of the work and business of a line, that their charge is kept separate from the ordinary engineering operations.

26. The chain of accounts is arranged under three successive sections—

(1) Accounts of Disbursers.
(2) Accounts of Executive Engineers.
(3) Accounts of Examiners' Offices.

27. The prescribed accounts which fall under these groups are intended to suit all circumstances likely

to arise; but, on the other hand, it is not meant that they should all be kept up in any one Division or Branch of the Department. This will be seen more clearly on investigating them in detail.

28. The Disbursers' accounts may be sub-divided into three groups—

A.—The Primary or Initial Accounts.
B.—The Daily Abstracts.
C.—The Monthly and Periodical Returns.

29. The Initial Accounts are these—

Cash Book, P. W. D. Forms No. 3 and No. 4.
Measurement Book, P. W. D. Form No. 6.
Muster Roll, P. W. D. Form No. 2.
Contractors' Bill, P. W. D. Forms No. 14, No. 15, and No. 16.
Purchase Account, P. W. D. Forms No. 17A and No. 17B.
Daily or Ten-day Report, P. W. D. Forms No. 5 and No. 5A.

30. The Daily Abstracts are these—

Day Book, P. W. D. Forms No. 7A, No. 7B, No. 7C, No. 7D, No. 8A, and No. 8B.
Receipts and Issues of Stores, P. W. D. Form No. 9.
Adjustment Book, P. W. D. Form No. 25.
Cash Abstract Book, P. W. D. Form No. 26.

31. The Monthly and Periodical Returns are these—

Cash Balance Returns, P. W. D. Forms No. 1 and No. 20A.
Monthly Stock Returns, P. W. D. Forms No. 10, No. 11, and No. 12.
Contract Accounts, P. W. D. Forms No. 18 and No. 36.
Half-yearly Returns of Stores, and of Tools and Plant, P. W. D. Forms No. 13 and No. 42A.
Mileage Account of Road Metal, P. W. D. Form No. 19.
Monthly Account of Receipts and Charges as detailed in P. W. D. Form No. 31.

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32. It will be very seldom indeed, as has been already explained, that all these will be used, much less the alternative forms for each.

33. The Cash Book, either in the ordinary or Imprest form, is the exhaustive and direct record, in full detail and in order of date, of all cash receipts and disbursements.

34. The Measurement Book should always be treated as the principal document for the record of all measurements, in whatsoever way work may be carried out.

35. The Muster Roll would not be used when the work is done by contract. But it is essential in all cases of daily labour, and when it is used, its form must depend on the nature of the work, mode of payment, local customs, &c. P. W. D. Form No. 2 will, however, be found applicable to most cases.

36. Daily Reports are almost essential when the subordinate concerned is at a distance from the office. But if he can attend in person, and so make the needful entries in the Day Books direct from his Note Book, a Daily Report may not be absolutely necessary, though it would always be a useful record.

37. Contractors' Bills are, of course, only for Contractors' work, and the form used, whether it be P. W. D. Form No. 14, Form No. 15, or Form No. 16, depends on circumstances.—See also paras. 146 and 157.

38. Bills for purchases, and lists of purchases for which bills are not received, are the basis for payments for Tools and Plant, and Stock. Their detailed treatment is shown in the explanatory memorandum attached to the form.

39. The following books and bills of the Initial Accounts, *viz.*,—

(1) Cash Book,
(2) Measurement Book, Muster Roll or Daily Report,
(3) Contractors' Bills, certificates or receipts,
(4) Bills or lists of purchases,

form the complete series of primary records for accounts; and from these extracts are made into the next series or Daily Abstracts.

40. Day Books are monthly documents in various forms to suit the various kinds of work, whether large or small, elaborate or simple, carried out by daily labour or by piece-work. Detailed instructions regarding them will be found in the notes printed on each.

41. The Store-keeper's account of daily receipts and issues is similarly a Store-keeper's Day Book. And the Petty Contract account is one showing the several kinds of petty contract work done, and the payments made for each work which is being executed either in whole or part by petty contract.

42. The Monthly Returns are either compilations or statements of isolated facts, and explain themselves.

43. The way in which these various Returns are connected and are meant to be used may be thus described.

44. Suppose a work to have its various parts carried out in different ways, one by daily labour, another by piece-work, a third by contract, and others by petty contract. Then the transactions of any one day, and their mode of record, might be as follows:—The names and rates of wages of the labourers, and the works, and in some cases the portions of works, on which they are employed, would be entered against that day in the Muster Roll which is probably kept by a native subordinate.

45. The Subordinate in charge would enter in his Note Book or Measurement Book—

(1) All measurements taken.
(2) All materials received.
(3) All materials issued to parts of the work.
(4) The names of the Contractors or others to whom the work measured appertains.

(5) The number of labourers, at various rates of wages, employed against each portion of the work.

46. He would then—probably under any circumstances, and certainly if at a distance from the office—transcribe the entries into the Daily Report; occasionally, if located at the office, he might be allowed to arrange to post the items direct into the Day Books, &c.

47. He would ink in the entries in his Measurement Book, and complete it by calculating out the quantities, and then check the accounts furnished by the Contractors, or prepare the Contractors' bills as may be arranged.—See para. 148.

48. The work up to this point is usually done by a Subordinate; and the Sub-divisional Officer exercises such checks as may be thought proper. Either he or the Subordinate would then proceed to enter in the Day Books the value, and perhaps the details, of the labour employed, the quantity of the materials received and issued, and lastly, the progress of the work. If the details of labour are already entered in Daily Reports, it is very seldom necessary to repeat them in the Day Books.

49. After this the remainder of the initial account work is generally carried out by the Sub-divisional Officer. He would get the accounts of Contractors and petty Contractors, and the bills for purchases, and make his check entries in them.

50. He would then make out a list of the payments he should disburse, checking them for daily labour by comparing them with the aggregate of the sums shown to be due by the Muster Rolls. Every payment, other than those of Subordinates from their Imprests made under general orders of the Executive Engineer, must bear the written order to pay of a gazetted Officer, or of an Upper Subordinate in charge of a Subdivision, before the amount is disbursed.

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51. He would then make the payments, entering them in detail in the Cash Book, and then again, as posted from the Cash Book, into the several Day Books and Contract Accounts.

52. The bills or lists of purchases would be one of the bases for payments.

53. But these bills are not always arranged according to the objects for which the purchases are made. Hence their items, and the payments concerned, would now be re-distributed to the Day Books and Contractors' Accounts, as all the other direct payments had already been distributed.

54. The Contractors' Accounts, whether bills or petty accounts, are arranged by works.

55. Hence the process described leads to the exhaustive distribution, day by day, among the works, or sub-heads of works, concerned, of all the account transactions, *i.e.*,—

Labour employed.
Materials received.
,, expended.
Work done.
Payments made.

And in this shape the papers go up at the close of the month from the Disburser to the Executive Engineer, and they are accompanied by the monthly compiled or isolated Returns already mentioned, and which need no further description of principle.

56. The details in which the Day Books are prepared will depend on circumstances.

57. Where, in accordance with local and specific orders, accounts have to be kept for separate items of work, there may be a Day Book for each sub-head which has to be shown separately. The contract and petty contract accounts do, almost by their nature, keep the account of each sub-head separate.—See also para. 101.

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58. But in the case of works where the cost of items of work need not be shown separately, then the Day Books will be one for each work or for convenient groups of sub-heads. And the watch over the probable adherence to estimate will be obtained by comparing the total actual outlay up to date with the cost, at estimate rates, of all the work actually executed, the quantities of which should always be entered. This cost is termed the *normal* or proper cost.

59. The degree to which the Day Books are to be completed by the Disbursers will depend on wishes of the Executive Engineer. He can arrange either to have only the primary entries made by them, as above described, or he can desire them to take further steps towards their completion.

60. And where there is a work, or a sub-head of a work, of which part is done by daily labour and part otherwise, by contract for instance, the totals of the contract and other items can be entered in the Day Book, so as to collect all the charges for each item in one document.

61. The essential point in this part of the work is that the reference to the document from which any transfer is made shall be entered clearly and unmistakably so as to attract notice.

62. After the Disburser's accounts have been thus completed, there is no more latitude. The details have first to be abstracted—

(1) The Cash Book into the Cash Abstract Book.

(2) The Stock Abstracts into the Stock Abstract Book.

(3) The Day Books into the Registers of Works.

The second process is to complete the Abstracts by entering all transfer transactions (*i.e.*, other than cash and stock transactions of the Division itself).

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Then, thirdly, the two Accounts Current are prepared—

(1) The Cash Account Current from the Cash Abstract Book.

(2) The Stock Account Current from the Stock Abstract. And then the Schedule of Receipts and Expenditure is drawn up, in which the details furnished by the Works Vouchers, and other detailed documents, work up to the Cash and Stock Accounts obtained from the Cash and Stock Accounts Current.

63. The examination of the results of the month's accounts leads to the culminating operation, so far as the Executive Engineer is concerned. The Executive Engineer prepares a statement of Objectionable Items, which notices and criticises and explains whatever seeming irregularities or other features there may be which appear to require notice.

64. Occasionally, as a work progresses, it is found that some of the past measurements, or the distribution of outlay among the sub-heads of a work, has been incorrect. Any such error should be rectified without delay, and full explanation of the correction and its causes must be given in the Divisional Statement of Objectionable Items.

65. But the entries in the Schedules of Expenditure and in the Divisional Statement of Objectionable Items include, besides the pure accounts, points affecting the propriety of the expenditure, *viz.*, due authorisation of estimates and of appropriation of funds. Executive Engineers are as much answerable for taking the necessary steps to prepare and obtain sanctions to estimates for the works on which they spend money, as for economical management of the expenditure, adherence to estimates, and correct accounts. And the Divisional Statement of Objectionable Items is meant to be an exhaustive analysis of all shortcomings, in matters of financial regularity, in the operations of the

month. It is intended to ensure by this arrangement that Executive Engineers should, at as early a date as possible, possess a full knowledge, and give a full explanation, of whatever may be, or appear to be, at all out of order in these transactions. It is a fundamental feature of the system that the Divisional Statement of Objectionable Items shall be real, and really prepared at this stage, and it is to be understood that a serious violation of this fundamental principle takes place whenever an Executive Engineer, instead of scrutinising his accounts and preparing a *boná fide* exhaustive Divisional Statement of Objectionable Items before he submits his accounts, forwards them on unscrutinised, and postpones his inquisition till obliged to do so by the remarks of the Auditor.

66. To make his Accounts complete, in items Supplementary to the Accounts thus ready for submission, he has to complete his records, *viz.*,—

(1) His Contractors' Ledger, chiefly in case of Contractors who have more than one work in hand.

His Stock Account, *viz.*, P.W.D. Forms No. 42A and No. 42C, chiefly to enable him to keep a watch over the prices his Stock is costing him.

(3) And analogous to it in case of road Divisions his Road Metal Account, P. W. D. Forms No. 43A and No. 43B.

(4) His Schedules of Miscellaneous Advances, Stock Purchases and Sales, Deposits, Tuccavi, &c.

67. These accounts give the Executive Engineer a proper control over items that involve balances that need watching, as contrasted with the items which are final charges, and are cleared off as such in the Accounts Current and Schedules.

68. The Officers and Subordinates of the Department should study these remarks, and endeavour to realize what are the essential features of the accounts, and what are secondary and not essential.

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69. It is the special business of the Examiners to discriminate intelligently and effectively in this respect, and guide, and help accordingly, the Officers of the Executive Branch.

70. All needless work should be avoided, and all mere repetition. Thus, when from the slightness or simplicity of a work, a form generally used may be dispensed with, this would be done. When, for instance, a| work is executed solely by the agency of one Contractor, there is no absolute necessity to bring the Day Book or Work Voucher into use.—See para. 101.

71. These arrangements provide for Executive Engineers knowing all irregularities and probabilities of excess before the accounts are rendered to Examiners. What is nearly as important is that Superintending Engineers should have prompt knowledge of these points. The arrangements for providing for this are various, and are intended to be decided by the wishes of the Officers concerned. Copies of the Registers or Work Vouchers can be furnished, or of the Divisional Statement of Objectionable Items at the time of despatch to the Examiners of Accounts, but in some cases Superintending Engineers do not care to have earlier information than is supplied by the Examiners after audit, and others depend for their knowledge entirely on their inspections.

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72. For the convenient execution and supervision of work, every Division of Public Works will usually be divided into two or more Sub-divisions, each in charge of an Assistant Engineer, or Upper Subordinate. But disbursements shall, as far as possible, be made by the Executive Engineer, either by cheques upon the Government Treasury, or by payments from the Divisional cash chest.—See also Chap. X, para. 2.

73. When disbursements are made by Sub-divisional Officers, they will usually be effected from a

standing imprest; but in cases where the Superintending Engineer considers it to be necessary, a Sub-divisional treasure chest may be established. This will make it necessary for the Sub-divisional Officer to submit his cash account in the Cash Book Form (No. 4) instead of in the Imprest Form (No. 3), but it will make no difference whatever as to any other accounts he may have to render.

74. Excluding the Cash Book, the Sub-divisional accounts to be prepared and submitted by a Sub-divisional Officer will vary according to the executive arrangements for his charge; whether, for instance, the work be done by daily labour, or by contract; whether the whole series of Returns has to be prepared by him, or only a part by him, and the rest in the Divisional office; whether he only uses stores issued from the Divisional store, or is in charge of, and issues, his own stores; whether he has a Cashier, or Store-keeper, or both, for the purpose of making his cash payments and taking charge of his stores; and so forth.

75. The Imprest Cash Account (P. W. D. Form No. 3) is to be posted up daily from the actual transactions in the order of their occurrence, and must be kept in the fullest detail, so that the nature and particulars of the disbursements may be clearly understood by the Executive Engineer, and easily traced in the accounts of the works for which they were made.

76. The account is kept in duplicate, the counterfoil being retained by the imprest holder, and the original, supported by the necessary vouchers, forwarded to the Executive Engineer from time to time as the imprest holder finds it necessary. The Imprest Cash Book must be closed towards the end of the month (say 27th), so as to ensure as many of the month's transactions being included in the Executive Engineer's Returns as possible. On receipt of this Imprest Account, the Executive Engineer will recoup the Sub-divisional

Officer, and thus bring up the balance of the account to its original or standing imprest amount.

77. It may happen that an imprest holder is not reimbursed for his disbursements at the end of the month, so that his cash balance on that date will be less than the amount of the fixed imprest. Such expenditure, *i. e.*, subsequent to the latest recoupment, will not be charged for in the cash account of the Officer supplying the imprest, and the full amount of the imprest will be shown as outstanding in the balance of the Divisional Cash Book.

78. The Cash Book contains two money columns on each side of the account for distinguishing between the receipts and payments of the Treasury Drawing Account, and those belonging to the cash chest. When cash is drawn by cheque from the Treasury to replenish the chest, it will be credited in the "treasury" column, and debited in the "cash" column. When an Officer has a drawing account with more than one Bank or Treasury a separate cheque book should be used for each Bank or Treasury.

79. The Cash Book is the primary record of the disbursing Officer, upon which the whole accounts of the Department are based, and all other accounts and returns are subsidiary to it. The disbursing Officer must therefore regard the Cash Book as his most important record: it must be posted day by day, exactly as the transactions occur, with perfect accuracy, and in the fullest detail, and reference must always be made in the column provided for the purpose, to the account or work for which the amount is received or paid, so that the cash transactions of the Disburser may be clearly and precisely understood from it, and the different items easily traced through the accounts of the works.

80. All entries in the Cash Book will be checked by the Disbursing Officer as soon as possible after the date of their occurrence, the supporting vouchers (in-

cluding, in the case of an Executive Engineer's Cash Book, those received from his subordinates) being initialled, as well as the Cash Book itself, under the last entry checked.

81. The Cash Book will be balanced daily, weekly, or monthly, as may be found most convenient; the monthly balance will be tested by actually counting the contents of the chest, and the signature of the Officer in charge will be attached, to the record of the amount in words, in token of the correctness of the entry.

82. Whenever, on the contents of the chest being counted, the cash balance, as per the Cash Book, is found to be incorrect, it must, unless the error can be detected, be at once rectified by making the needful entry in the Cash Book—"To cash found surplus in chest," or "By cash found deficient in chest on this date," as the case may be. The action to be taken on the occasion of such deficiency occurring must depend on the nature of each case.

83. No erasures are to be made in the Cash Book. Errors must be altered by scoring them through and inserting the corrected entries in red ink; the corrections thus made should always be initialled by the Disbursing Officer.

84. The entries in the Cash Book are to be confined to *bonâ fide* cash receipts and payments by the Officer in charge of the chest. Adjusting entries, such as fines for bad workmanship which are made before payment of bills, or of workmen's wages, should not find a place in the Cash Book. Fictitious entries in Sub-divisional Cash Books of items which have been actually disbursed directly, not by the Sub-divisional Officer, but by the Executive Engineer, are strictly prohibited; for instance, such entries as "Received from Executive Engineer" and "Paid to Contractor" of a sum paid by the Executive Engineer to a Contractor for work in the Sub-division; but recoveries of advances

from bills charged to the service head concerned, realization of Income Tax, Fund Subscriptions, and the like, should always be exhibited in the cash columns as receipts and charges *per contra* to the service head concerned.

85. The payment of cheques by the Executive Engineer through an Upper or Lower Subordinate, who is not in charge of a Sub-division, to Contractors and others, is prohibited.—See also Chap. X, para. 39.

86. A Sub-divisional Officer may, with the sanction of the Executive Engineer, make disbursements through any of his Subordinates by means of an imprest, but its amount, and the purposes for which granted, are to be fixed in each case by the Executive Engineer.

87. In such cases the Subordinate will be in account with the Sub-divisional Officer in the manner provided for Imprest accounts (see paras. 75—77), and will render Daily Reports, or Day Books, or both, as may be ordered by the latter. Such Day Books will be countersigned by the Sub-divisional Officer, and rendered as if prepared by himself. The charges in them will obviously be supported by the charges in his own Cash Book, which are taken from the Imprest account of the Subordinate.

88. The accounts to be kept of the execution of works will vary according as the work is done by daily labourers paid at fixed rates, by job or task work, or by contract.

89. When work is done by daily labour, the basis of the account will be the Muster Roll, and where payments to daily labourers are not made daily, the Muster Roll must be a nominal one, *i.e.*, the names of the labourers must be entered in it.

90. A separate Daily Report (P. W. D. Form No. 5) should be prepared for each large work, or group of works, and if the Day Book is not prepared by the person actually in charge of the work (see para. 36), the

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Daily Report will be prepared in duplicate, the original being retained by the Subordinate in charge, and the duplicate being sent to the Sub-divisional Officer, or to the Divisional office, as may be directed; but when duplicate Daily Reports are so required to be submitted to other Officers, their regular submission daily must be insisted upon.

91. The Daily Report shows the number of labourers of each class employed on each work, or in the case of large works, the number employed in each portion of the work, as also the approximate quantity of work done. On the reverse, it shows the quantity of material of each kind received and issued. Discrepancies between Daily Reports and Muster Rolls should be investigated and rectified at once.

92. The Ten-day Report (P. W. D. Form No. 5A) is intended for use in connection with Day Book, P. W. D. Form No. 7A, where payments are supposed to be made every ten days.

93. In paying daily labourers, both the amount due and the amount actually disbursed is to be brought into account as shown in P. W. D. Forms No. 7A, No. 7B and No. 7C. All persons employed, except those regularly sanctioned *employés* whose salaries are charged to the head of Establishment, will be considered as day-labourers, and their pay will be charged to the works on which employed.—See also Chap. VII, para. 19.

94. Payments of daily labourers should be made in the presence of the senior Officer or Subordinate on the spot and immediately available, who should certify on the Muster Roll or Pay Sheet the total amount actually disbursed, and place some distinctive mark against each entry of payment, as well as note the numbers of the items left unpaid. Acquittance Rolls, or receipts, are not required from ordinary daily labourers unless the

amount drawn exceeds Rs. 20, when a stamped receipt is necessary.

95. Besides daily labour, the other recognized systems for carrying out work are "Piece-work" and "Contract work." Piece-work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done, or the quantity to be done within a given period. Prompt measurement and payment for work of this nature must be insisted on, otherwise confusion, undue liabilities and loss may ensue. All other work done under agreement is considered "Contract work," and in agreements for such work, whether verbal or written, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

96. The Measurement Book (P. W. D. Form No. 6) is the basis of all accounts of quantities, whether of work done by piece-work or by contract, or of materials received or issued. From the Measurement Book all quantities should be clearly traceable into the accounts, and a reference to the account in which entered for payment, as well as the date of entry, should be given in the Measurement Book by writing in red ink across the entries. For large works a separate Measurement Book may be specially set apart, or if found convenient, even two or more books may be set apart for different classes of work. These books must be looked upon as important records; they should be carefully checked by the Executive Engineer, and the eventual return of all books to the Divisional office for record should be insisted upon. The Superintending Engineer is required to make it a special duty to see that Measurement Books are carefully kept, and measurements properly recorded, and that they are complete records of each kind of work done for which certificates have been granted. Whenever a Sub-divisional Officer is required to submit his Measurement Book with his

accounts to the Divisional office, it will be necessary to provide a second book for his use.

97. It will be seen from the foregoing that the initial accounts to be kept by an imprest holder, are—

(1) The Imprest Cash Account in which is entered all cash receipts and payments;
(2) The Muster Roll of all persons employed as daily labourers;
(3) The Daily (or Ten-day) Report showing the number of persons employed and the quantity of materials received and issued on each work.
(4) The Measurement Book in which is entered the quantities of work done and of all materials received and issued.

98. It is not desirable that a Sub-divisional Officer should be called upon to prepare any other accounts than those above described, and whenever practicable, it should be avoided; but in the case of works at a distance from head-quarters, and whenever it is considered necessary, the Executive Engineer may require the Day Book to be prepared by the Sub-divisional Officer, instead of being written up in his own office. In such cases it will rest with the Executive Engineer to decide whether the Daily Report should also be sent up in addition: bearing in mind that the Sub-divisional Officer should not be required to submit accounts in excess of what is absolutely necessary for maintaining a proper check over expenditure; and that, as a general rule, the Executive Engineer's check upon Subordinates' accounts should consist rather of frequent inspections of his cash, stores, records, and works, and the comparison of entries in bills submitted with the work done on the spot, than of requiring him to render additional papers and returns.

99. The Day Book (P. W. D. Form No. 7) is a complete record of the work for the month, and shows the labour employed; the materials bought and expended; he stock materials issued from store to the work; the

cash payments made; the quantity of the work done; and the distribution of charges on the different sub-heads into which the estimate is divided.

100. The Day Book will be posted, as regards cash payments, from the Cash Accounts; as regards labour and materials, from the Daily Reports; as regards other charges, from the passed certificates and bills; and as regards quantity of work, from the Measurement Book. The Day Book, as it leaves the Sub-divisional office, will be incomplete as regards payments made from the Divisional office, and as regards the value of materials received from stock and issued to the work, but these entries, as also the Abstract of charges, will be completed in the Divisional office.

101. A separate Day Book is required for each work or repair in progress, and for each operation of manufacture; except only where a work is being executed entirely by one Contractor, in which case the Contract Certificate answers in lieu of the Day Book, as admitting of the charges being posted therefrom into the Register of Works.—See para. 70.

102. The accounts of expenditure on works done on Requisition (P. W. D. Forms No. 8A and No. 8B) will consist of an extract from the Imprest or Sub-divisional Cash Book, with the addition of the quantity, rate and value of stock issued to the work, and such vouchers as may be necessary in support of payments to petty Contractors or vendors of materials.

103. In works, the estimated cost of which does not exceed Rs. 2,500 each, the Day Books will, or will not, contain a record of each item of work according to specific order of the Superintending Engineer concurred in by the Examiner. In the case of works costing over Rs. 2,500, but not more than Rs. 10,000 each, the actual outlay need not be recorded under each item of work, when the Superintending Engineer, and the Examiner agree to adopt this cause, but it must be recorded under

sub-heads. When the account is not be kept of each item of work, it will be kept for the whole work under the sub-heads, and at the end of the month the value of the work executed will be calculated out at estimated rates, and the total value or normal cost of the work compared with the actual total outlay. This is called the normal cost system of Day Book.—See para. 58.

104. In large works extending over considerable periods of time, and in works in which the different parts are distinctly sub-divided, so that a separation of the workmen upon items of work is a simple and natural matter, the Day Book will show the distribution of the workmen day by day upon each item of work, and the cash payments will be distinguished in the same way.—See examples in P. W. D. Forms No. 7A, No. 7B and No. 7C.

105. In cases where any part of a work may, from any cause, have to be pulled down and rebuilt to any serious extent, sensibly affecting the cost and rates of the work, the extra charge for reconstruction should be shown in the accounts of the work as a distinct item of work additional to the original items of works of the estimate.

106. The above rules do not preclude the Executive Engineer from keeping the account in still greater detail, if the circumstances of the case seem to require it. Thus, *e.g.*, in constructing the arches of a large bridge, the accounts of the Disburser might usefully distinguish the expenditure incurred in dressing the arch stones from the cost of laying the stones in the arch; and the item "scaffolding" might be separated from "masonry," although included in the estimated cost, and in most cases the outlay on the carriage of materials to works should be clearly shown by itself in the accounts.

107. Whether the Day Book is prepared by the Sub-divisional Officer, or in his own office, the Executive

Disburser's Accounts.

Engineer must be careful t... ... preparation of it is not left in arrears, but that the entries are written up day by day. The measurements made by the Sub-divisional Officer should, as far as possible, be checked by the Executive or Assistant Engineer, and the fact of such check measurements having been made should always be recorded in the place set apart for the purpose.

108. When the Day Book is kept by the Sub-divisional Officer, all materials purchased and paid for by him will be entered in the Day Book in the same way as payments for labour. Materials received under orders of the Executive Engineer, and which are paid for on bills presented at the Executive Engineer's Office, should be entered in the proper place, but not priced. Materials received from stock should be entered in the same way.—See sample entries in P. W. D. Forms No. 7A, No. 7B and No. 7C.

109. All purchases should, as far as possible, be paid for directly by the Executive Engineer. When stock materials are purchased by Sub-divisional Officers, and the vendors' bills are not received, the account will be rendered in P. W. D. Form No. 17B.

110. Dealers supplying stores should be encouraged to send in their own bills monthly, blank forms (P. W. D. Form No. 17A) being supplied to them for the purpose. Receipts for the payments made should be taken on the back of the original bill. Purchases of materials are charged either to Tools and Plant, to specific works, or to reserve stock, and it will be necessary to obtain a separate bill for each of these classes of articles when one dealer supplies all. The paying Officer will be responsible that the proper stamp is fixed to the receipt in every case, and that the materials are duly certified to have been delivered into possession of Government, and to be up to the required standard of quality.

111. In cases where the dealer is unable to submit his own bill to the Executive Engineer for the pur-

chases made directly by the latter, a list of purchases (P. W. D. Form No. 17B) will be prepared in the Executive Engineer's Office.

112. This list will show the materials purchased by the Executive Engineer for works, and for stock; the articles bought for the former will be entered in the Day Books of the different works, and the price of those for the latter, in the Abstracts of stock received, rendered by the Sub-divisional Officers, or Store-keepers.

113. When purchases are made on regular' contracts, as, for instance, a contract to supply a station or division with any articles required at schedule rates for a fixed term, such transactions should be recorded in the Divisional Contract Accounts rather than in the purchase list.

114. Purchases of road metal should be detailed in P. W. D. Form No. 19 before being brought into the regular contract or purchase accounts, unless in cases where it is supplied by lump sum contract.

115. Every Sub-divisional Officer in charge of Stock will prepare a monthly Return—(1) of Stock Materials received (P. W. D. Form No. 10); (2) of Stock Materials issued (P. W. D. Form No. 11); and (3) a Balance Return of receipts and issues of Stock (P. W. D. Form No. 12).

116. The monthly accounts to be submitted by a Sub-divisional Officer in addition to copy of his Cash Book, and Cash Balance Statement, or counterfoil of Imprest Account, as the case may be, will consist of—

A Day Book for each work and for each manufacturing operation (P. W. D. Forms No. 7A, No. 7B and No. 7C). A Requisition for each petty work not exceeding Rs. 200 (P. W. D. Form No. 8), the expenditure being detailed monthly in P. W. D. Form No. 34 until the work is completed, when the original will be submitted with the total expenditure detailed on it.

A Form for each work executed on the Piece-work system (P. W. D. Form No. 7D).

Cashier's Accounts.

Account of the daily Receipts and Issues of Stores (P. W. D. Form No. 9.)
Abstract of Stock Materials received (P. W. D. Form No. 10).
Abstract of Stock Materials issued (P. W. D. Form No. 11).
Monthly Return of Receipts and Issues of Stock (P. W. D. Form No. 12).
Monthly Return of Receipts and Issues of Tools and Plant (P. W. D. Form No. 12).
Measurement Book (P. W. D. Form No. 6).
List of Stock Purchases (P. W. D. Form No. 17B).
Statement of Road Metal supplied (P. W. D. No. 19).

117. Accounts should be submitted to the Divisional office as soon after the close of each month as possible. Ordinarily they should reach the Executive Engineer's Office on the 5th of the month following that in which the expenditure was incurred. In Sub-divisions expectionally situated, the time allowed for submission may be extended at the discretion of the Executive Engineer, but such extension should not be allowed to interfere with the punctual submission of Divisional accounts to the Examiner's Office as prescribed in Vol. II, Chap. XIV, para. 104.

118. A Sub-divisional officer may require a Subordinate serving under him to make Returns of the stores under his charge for incorporation with the Sub-divisional Store Returns.

Cashier's Accounts.

119. Whenever the transactions of a Sub-division or Division are considered to be sufficiently important to require it, a Cashier will be appointed under the disbursing Officer to make the disbursements and have the immediate custody of the cash.

120. The duties of a Cashier need not necessarily be confined to one Sub-division, but the same Cashier may make the cash payments of two or more Sub-divi-

Store-keeper's Accounts.

sions, or throughout the whole of a Division, wherever such an arrangement is found to be practicable.

121. A Cashier will make no payment without a written order from the Executive Engineer, or Assistant Engineer, or an Upper Subordinate in charge of a Sub-division under whose orders he may be serving.

122. When the payments are made by a Cashier, the Day Books will still be kept by the Sub-divisional Officer, or in the Executive Engineer's office; the Cashier's duty will be confined to making the payments, and recording them in detail in the Cash Book.

123. Wherever a Cashier proceeds to an out-station for the purpose of making payments, the amount taken by him will be entered in red ink as a memo. in the Cash Book without being carried into the column of payments as a temporary advance. When he returns, the amounts of the duly certified Muster Rolls, etc., will be charged off, and the unpaid money restored to the cash chest.

124. No order will be held to be a good voucher for payment for articles purchased, unless there be endorsed on it the receipt of the Departmental Officer for the articles delivered, as well as the receipt of the vendor for the sum paid. This restriction, however, is not to be held applicable to payments for petty articles purchased from the bazaar, and duly entered in the Day Books.

125. The Executive Engineer will count the cash in the hands of each Cashier at least once a month, or in the case of out-stations, he, or the Assistant Engineer, will count it whenever he may visit them. He will on such occasions record a note in the Cash Book showing the date of examination and the amount (in words) found.

Store-keeper's Accounts.

126. Under ordinary circumstances the Officer in charge of a Sub-division will be responsible for all the

stores belonging to it. But when the stores are sufficiently extensive to require it, a Store-keeper will be appointed to the charge of them.

127. The Store-keeper will have nothing to do with the disbursement of cash or the supply of materials; his duty will be confined to the custody, preservation, and issue of the stores under his charge, and to keeping the required Returns relating to them.

128. The Returns will consist of—

(1) Accounts of Daily Receipts and Issues (P. W. D. Form No. 9), which is to be supported by regularly authorised indents or orders and receipts for each transaction.
(2) Abstract of Stock Materials received (P. W. D. Form No. 10).
(3) Abstract of Stock Materials issued (P. W. D. Form No. 11).
(4) Monthly Return of Receipts and Issues of Stock (P. W. D. Form No. 12).
(5) Half-yearly Balance Return (P. W. D. Form No. 13).

129. Tools in use will be borne on the Store-keeper's books under the head of "Tools in use with A. B.," or as the case may be. When no longer required, they will be received back by the Store-keeper, and transferred to the heading for articles in store. If received back as unserviceable or requiring repair, the fact must be certified by the Subordinate, or Officer in charge, stating the work or works on which the tools had been used, or that they were used for general purposes. The certificate should be accompanied by an order to the Store-keeper how to dispose of them. The order to dispose of unserviceable articles of Tools and Plant must be approved by the Superintending Engineer.—See Chap. X, paras. 100, *et seq.*

130. If articles are sold by auction, the voucher for the issue from store should be attached to the Account Sale receipted by the Cashier.

Manufacture Accounts.

131. Each Store-keeper must be required to take stock in presence of the Executive Engineer, or his Assistant, or a Subordinate specially deputed, at least once in the year; not at any fixed period, but whenever the Executive Engineer may think proper. Articles found to be unserviceable on these or other occasions will be reported on as prescribed in Chap. X, para. 100. If any discrepancy be discovered between the books and the stock actually on hand, the Executive Engineer will immediately cause the books to be corrected by making a regular entry of "Found surplus in store," or "Found deficient," or "Transferred to the head "Unserviceable," as the case may be, and will report the circumstance to the Superintending Engineer. After this the Executive Engineer will take any steps that may be necessary to trace the cause of the discrepancy, and to punish any neglect that may appear on the part of the Store-keeper.

132. The circumstance of stock having been taken is invariably to be noted on the first Balance Return sent in after the operation is completed, and the column headed "Actual" is only to be filled in when the article has been actually counted.

133. Similarly, when articles are lost, stolen, or destroyed, they must immediately be written off the books in the same way as if they had been issued; and a report will at once be made, the requisite enquiry being at the same time set on foot as required in Chap. X, para. 111.

Manufacture Accounts.

134. The manufacture or collection of material, involving an outlay of Rs. 2,500 or upwards, must in all cases be covered by an estimate showing the proposed outlay and the material to be received as outturn.

135. If the material be for a work already duly sanctioned, or for Reserve Stock within the sanctioned

limit for the Division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

136. Accounts of the Manufacture or Collection of materials will be rendered in Day Books exactly as accounts of works. In order to render these accounts intelligible, it will be necessray to be very careful to keep the account of each operation in a distinct Day Book.

137. The outlay must in all cases be shown under such items of work as will admit of direct check; for instance, in the manufacture of bricks the items should be—(1) moulding; (2) loading; (3) fuel; (4) unloading and sorting. In the manufacture of lime the items of work would be—(1) limestone or other material; (2) fuel; (3) labour in burning; and so on, for each different kind of manufacture. These items of work should be fixed and defined so as to afford an opportunity of comparing the results of similar operations.

138. The quantity of material outturned must be shown in the Day Books. Where there is an estimate for the operation, the material outturned will be priced at the estimated rates, but where there is no estimate, the rates to be used for the outturn will be the usual Stock rates of the Sub-division, or the rates prevailing in the locality. The differences between the actual outlay and the value of the outturn will be adjusted in the Divisional office. The expenditure of raw material will, of course, not be exactly covered in quantity by the outturn of manufactured goods; but care should be taken to see that the wastage is as small as possible.

139. The account of every operation shall be closed at least once in every year at the end of the working season, notwithstanding that the operation, such as Brick-making, may be continued from year to year.

Manufacture Accounts.

In such cases the operation of each season shall be treated as a separate work.

140. To render the Day Books of "workshop operations" clear, it is desirable, as far as it can be managed without inconvenience, not only that a separate account should be rendered of the labour of each class of workmen, but that a distinct set of artificers should be assigned to each job. But there will generally be some small jobs and miscellaneous work which it is not worth while to keep separate, either in the workshop or in the accounts. In these cases the distinctness of the account will depend upon the clearness with which the progress is reported.

141. The cost of "Carriage" of materials, which are borne as Stock, will be charged to the sub-head of Stock concerned. The carriage of materials issued from Stock, or which have been issued or provided specially for a work, will be charged to the work concerned. Unless the carrying operation is subordinate to some work for which a Day Book is prepared, it must be treated as a "Work" and shown in a separate Day Book, but in all cases the object of moving the materials, the places from and to which conveyed, the distance, the quantity and approximate weight, must be clearly stated.

142. The progress made in sawyers' and stonemasons' work may, in ordinary cases, be very easily reported, by calculating the work done in such a manner as to show, not only the number and nature of the finished articles delivered, but the number of square feet cut through in the one case, and rough or fine-dressed in the other. All reports of work in metals should show the weight of the articles made, as well as their number and nature. Carpenters' work should be reported as so many cubic feet of timber framing, and so many superficial feet of planking, grating, or of doors and windows. But carpenters' work will often be in an

unfinished state at the time the work reports close, and it is desirable that in such cases the progress made should be generally but clearly reported.

Contract and Purchase Accounts.

143. Although the following rules for the accounts of contract work and purchases provide for the measurement of, and payment for, contract work monthly, it is to be understood that they do not prevent settlement being made with Contractors at more frequent intervals, when such an arrangement may be desirable. It is, indeed, only by prompt adjustment of Contractors' accounts and by paying them up for their work as frequently as it is convenient for them to receive payment, that the objectionable practice of making advances can be avoided. Punctuality in measuring up and paying for Contractors' work is to be invariably practised.

144. Every payment to a Contractor is to be on account of some particular work or service, which is to be specified in the entry of the transaction in the Executive Engineer's accounts and on the Contractor's receipt. The practice of making payments on general account to a Contractor is prohibited.

145. Every payment made to a Contractor is to be debited to the work on account of which it is made. The contract accounts in the Public Works books will therefore be based on the actual cash payments made.

146. Whenever a payment is made to a Contractor, measurements, showing the whole quantity executed up to date of the work on account of which the payment is made, are always to be recorded as in P.W.D. Form No. 14 or No. 15. These measurements may be entered either on separate certificates for each work, as per P.W.D. Form No. 14, or in one Bill or Certificate, as in P.W.D. Form No. 15, to embrace several minor works, measured for the first time on completion. The

original bill duly countersigned by the Contractor, with a copy of the same, should be forwarded by the Sub-divisional Officer direct to the Executive Engineer for scrutiny and payment. The Sub-divisional Officer's sole record of the work done shall be his Measurement Book, and it should be a part of the duty of the Executive Engineer to examine this book carefully, to see that it is a complete record of each kind of work done for which certificates have been granted.

147. When the Contractor submits his own bill, it will be attested by the Sub-divisional Officer and dealt with in the manner indicated in para. 146. These certificates should be numbered in order of issue, a fresh series of numbers being given to each work.

148. When a Contractor is unable to submit his own bill, it may be prepared for him under the direct order of the Executive Engineer either in the Divisional or Sub-divisional office. Each bill thus prepared should be headed "Prepared at Contractor's request," in order to avoid all misunderstanding.

149. No fees should ever be charged to Contractors either for forms of bills supplied, or for clerical assistance rendered in the preparation of bills.

150. Whenever practicable the receipt for payment to a Contractor should be entered on the back of the certificate. When this cannot be done, a separate receipt in P. W. D. Form No. 16 is to be furnished, with the necessary entries on the reverse of the form.

151. Whenever payments are made otherwise than on measurements, as by way of advances, the same form will be used.

152. As a rule, the accounts of contract work, showing the work measured up and payments made, are to be prepared monthly; but in the case of small works the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the

work on its completion, and the agreements with the Contractors should provide for this when practicable.

153. The above rule will not prevent an Executive Engineer from measuring up work and paying for it as frequently as he may desire. On the contrary, every effort should be made by prompt settlement with Contractors to obviate the necessity for making advances beyond the value of the work done.—See also para. 143.

154. Payments made to a Contractor in excess of the value of the work done as per certificates of measurements, or payments in advance, may nevertheless be passed by the Examiner, and debited to the work concerned, if apparently reasonable; but such over-payment or advance, when not covered by adequate security, is to be reported to the Local Government in the monthly Statement of Objectionable Items, for such orders as may be considered necessary.

155. When the payment made to a Contractor is in excess of the value of the work done by him, the excess will be shown as "Due from Contractor." Similarly, when the value of the work done exceeds in amount the payments made to the Contractor, the deficiency will be shown as "Due to Contractor." In each case the difference will be added to, or deducted from, the value of work done as shown in the Register of Works and Work Voucher, so as to arrive at the amount of actual expenditure incurred which is shown in the Schedule.

156. Final payments to Contractors for large works on regular contracts should invariably be made on the *yellow* form (P. W. D. Form No. 14), which has been specially provided for this purpose. The same form should be used for the final settlement with petty Contractors who have running accounts; but when such work is measured up and paid for on completion, P. W. D. Form No. 15 may be used.

Contract and Purchase Accounts.

157. It is necessary to have P. W. D. Forms No. 14, No. 15 and No. 17A, printed in the vernacular of the district as well as in English, for use when the Contractor is a native. These forms should be printed locally by Local Governments. These forms, printed in English only, can be obtained from the Contractor for Government Stock Forms, Calcutta.

158. The totals of all bills and the amount of every sum paid or ordered to be paid should be stated in words as well as in figures.

APPENDICES.

APPENDIX A.

Military Pay and Allowances of Officers; Warrant, and, Non-Commissioned, Officers; and Soldiers.

(Vide Chapter I, Paras. 10, 13.)

Royal Engineer Officers.

Rank.	Pay proper.	Residue of pay and Indian allowances.	Extra batta.	Tentage.	Total.	Presidency house-rent in lieu of tentage except in the rank of Major.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Colonel . . .	304 6 0	760 15 0	...	200 0 0	1,265 5 0	...
Lieutenant-Colonel .	243 8 0	304 6 0	304 6 0	150 0 0	1,002 4 0	180 0 0
Major . . .	...	...	...	...	*640 14 0	100 0 0
Captain . . .	140 0 0	127 5 0	91 5 0	75 0 0	433 10 0	135 0 0
Lieutenant after three years' service. .	70 0 0	84 14 0	60 14 0	50 0 0	265 12 0	90 0 0
Lieutenant . .	60 0 0	57 10 6	45 10 6	50 0 0	213 5 6	90 0 0

* Note.—This rate is drawn in addition to staff salary, but, excluding pay proper of Rs. 182-10, is subject to the maximum limit of the grade. A Major on the consolidated scale of pay draws military pay proper at Rs. 182-10 in addition to consolidated pay.

Staff Corps Officers.

Rank.	Military pay.	Presidency house-rent in addition to pay.
	Rs. A. P.	Rs. A. P.
Lieutenant-Colonel	827 14 0	125 0 0
Major	640 14 0	100 0 0
Captain	374 1 6	75 0 0
Lieutenant	225 12 0	40 0 0

Warrant Officers.

Grades.	Net or Warrant pay.	Indian Warrant allowances.	Total.	Presidency house-rent.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Deputy Commissary	120 0 0	180 0 0	300 0 0	45 0 0
Assistant Commissary . . .	75 0 0	150 0 0	225 0 0	30 0 0
Deputy Assistant Commissary . .	60 0 0	120 0 0	180 0 0	30 0 0
Conductor	50 0 0	50 0 0	100 0 0	15 0 0
Sub-Conductor	40 0 0	40 0 0	80 0 0	10 0 0

Note.—For broken periods the daily rate is calculated at $\frac{1}{30}$th of total monthly sum.

Non-Commissioned Officers and Soldiers.

The rates of English pay will be converted into Indian money at the rate of exchange fixed periodically by Her Majesty's Government for payment of troops serving in the Colonies, and will be communicated by Circular to Local Governments.

NOTE.—Non-Commissioned Officers and soldiers of the British Army serving in Departments, including the Military Works Department, who do not receive a consolidated rate of pay, should, in future, receive their *regimental pay* of rank for the month of March, although paid in April, at the rate of exchange fixed for the closing year for the payment of British troops serving in India.

APPENDIX B.

European and Oriental Languages.

[Army Regulations, India, Volume II, Part II, Section XXIV.]

(Vide Chapter II, paras. 18, 28 and 59.)

I.—General Instructions . 1
II.—Russian 9
III.—Higher and Lower Standard, Hindustani . . 19
IV.—Examinations in other Oriental Languages . 55
V.—High Proficiency and Honours . . . 82
VI.—Miscellaneous . . 83
VII.—Special Allowances . 95

I.—General Instructions.

1. In the Russian language, only covenanted Civil Officers, and Military Officers in Political, Civil and Military employ, are eligible to present themselves for examination, and applications from all candidates not in Military employ must show that they have obtained the requisite permission to attend the examination from the Government of India.

2. Warrant Officers and Non-Commissioned Officers are also permitted to present themselves for examination in Russian, but will not be eligible to proceed to Russia for a period of duty, nor will they be allowed any pecuniary reward for qualifying as interpreters in the Russian language.

3. Commissioned and Warrant Officers, and Non-Commissioned Officers and Soldiers, are permitted to present themselves for examination in the whole of the other languages enumerated in this Appendix, subject to the restriction as to rewards as laid down in para. 95.

4. All other persons in the employment of Government are eligible to present themselves before Military Boards for examination, the necessary permission

being obtained through the head of their departments. In Madras, the test papers in such cases, for Higher Standard examinations, will be obtained from the Board of Examiners, who will also dispose of them. No person not in Government employment should be examined by a Military Board, unless the special sanction of the Local Government or Administration has been obtained. The successful passing of these examinations gives in no respect any claim to employment under Government.

(*N.B.—Provided that nothing herein contained shall remove or alter any of the restrictions regarding permission to appear for examination, under clause 8 of the rules of the 2nd January 1880, for the examination of junior civilians in oriental languages, and for the High Proficiency and Degree of Honour tests, and to obtain the rewards attached to them, which may be at present in force.*)

5. Members of volunteer corps are permitted to present themselves for examination by the Higher and Lower Standards in Hindustani only, but they will not be entitled to any rewards under Military rules. The names of those who pass successful examinations will be published in G. O. C. C.

6. All Commissioned Officers of the Indian Medical Service, who being natives of the country are, under existing regulations, debarred from obtaining rewards for passing in Hindustani, are exempt from passing qualifying examinations in the language.

7. Officers will not be permitted to appear before Committees held in other presidencies for the purpose of being examined in any native language in which they can be examined in their own presidency. This rule may, however, under the orders of the Commander-in-Chief of the presidency, be relaxed in very special and exceptional cases in which the interests of the public service or of the officer himself render such a course desirable.

Russian.

8. Probationers for the Staff Corps will be required to pass in the Lower Standard and Higher Standard in Hindustani, according to the tests in force in the presidency, into the Staff Corps of which they are about to enter; but probationers for the Bengal Staff Corps, if they happen to be serving at stations nearer to Bombay than to Calcutta, Allahabad, or any station in the Bengal Presidency where these examinations are held, may undergo examination at Bombay, if they cannot be examined locally.

II.—Russian.

9. The following are the tests laid down for the examination and the number of marks for each subject:

	Total marks.
(*a*) Dictation	50
(*b*) Translation from Russian into English .	100
(*c*) Translation from English into Russian .	200
(*d*) Writing an essay or letter and copying manuscript	150
Oral examination—conversation, including reading manuscript at sight, and translation in writing from Russian into English and from English into Russian from extempore reading . .	300
TOTAL .	800

10. The examinations will be held under the orders of the Officer Commanding, on the second Monday in January and July, at any military station where a qualified officer is available to conduct the examination.

11. The examination will be conducted by one officer who has passed the interpreter's test in Russian; but an officer, to be called the Examiner in Russian, will be specially appointed to set the exercises for all the examinations in India, and with him will rest the final decision on the qualifications of the candidates.

Russian.

12. The exercises in subjects (*a*), (*b*), (*c*), and (*d*), will be set by the Examiner in Russian; the examination in (*e*) will be conducted by the local Examiner, and he will decide and allot the number of marks in that subject.

13. Those who obtain not less than 400 marks (·5 of the total number of marks) will be noted in their record of service as "passed." Those who obtain not less than 200 marks (·25 of the total) will be held to have passed the preliminary examination required by para. 5, India Army Circulars, clause 82 of 1888. Candidates will not be entitled to any pecuniary reward for passing the above examinations.

14. The local Examiner will be held responsible that the examination is conducted strictly in accordance with these rules and such subsidiary instructions as he may receive from the Examiner in Russian. It will be his special duty to take proper precautions against candidates becoming acquainted, before examination, with the exercises or passages to be set from books, and against their conversing with any one, except when required to do so for the purposes of the examination; also that the oral examination of one candidate is not overheard by others, and that they do not render one another assistance in the preparation of their exercises. Any irregularity or infringement of the rules will render the examination null and void.

15. The Examiner in Russian will forward the exercises, etc., direct to the local Examiner in a sealed cover, with a memorandum of any subsidiary instructions he may consider necessary as regards the order in which the papers should be taken up, etc.

16. The names of the candidates examined must not appear anywhere on their papers, but the local Examiner will allot a distinctive letter or number to each examinee, and he will be careful to enter this letter or number on all his exercises. On the conclusion of the examination, the local Examiner will allot the marks on

the oral examination [12] in the form given in Form A and send *all* the papers in a sealed cover *direct* to the Examiner in Russian for final decision. At the same time the local Examiner will send *direct* to the Adjutant General in India, Simla, a roll of the candidates examined, showing the distinctive letter or number allotted to each, together with a certificate from himself, and each of the candidates, in the following form:

Local Examiner's Certificate.

I certify that the examination in Russian of the candidates named in the accompanying roll, held on the , was conducted strictly in accordance with the rules laid down and the instructions of the Examiner, without the aid of a dictionary or other book and without assistance; also that the oral examination was conducted by me, and after careful consideration I have allotted to each candidate the number of marks in that subject noted in the return sent to the Examiner.

Place and date. *Signature of local Examiner.*

Candidate's certificate to be signed in the presence of the local Examiner.

I certify on my honour that, in my examination in the Russian language, I have neither given nor obtained any aid whatever, and that previous to undergoing the examination I was unaware what exercises would be set me, what part of any books I should be called on to read, or what questions would be asked me.

Place and date. *Signature of Candidate.*

17. The Examiner in Russian will notify the results of the examinations on the form in Form B to the Adjutant General in India, *Simla*, and the names of those who qualify will be published in G. O. C. C.

18. Applications for the examinations to be held in January and July should be despatched so as to reach the Adjutant General's Office, *Simla*, *not later* than the 15th November and 15th May preceding, and in submitting them General Officers Commanding should note whether it is possible to hold an examination in their

commands, and if so, the name of the officer to be appointed to conduct the examination, and the station where it is to be held.

III.—Higher and Lower Standard, Hindustani.

BENGAL AND BOMBAY.

Lower Standard.

19. The following are the tests laid down for this examination:

(*a*) Reading fluently, and construing with readiness and accuracy, not less than an ordinary octavo page of the Bágh-o-Bahár.

Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into language similar to that of the Bágh-o-Bahár, in the Persian character.

(*c*) Reading fairly and translating readily and correctly a Hindustáni manuscript written in the Persian character. The manuscript may be selected from the proceedings of a case in court, from reports and petitions addressed to Civil or Military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. It should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written character as practically employed in the presidency or province in which the examination is held.

(*d*) (i) Conversing with the Examiner with fluency and with such correctness of pronunciation, grammar and idiom as to be at once intelligible.

Higher and Lower Standard, Hindustani.

(ii) Conversing as above in the presence of the Examiner with a native of the country.

20. Examinations will be conducted quarterly, under the orders of the Officer Commanding, on the first Monday in January (not being New Year's day), April, July and October, at all military stations where there are candidates, and where the services of a qualified Examiner are available.

21. The portion of the Bágh-o-Bahár to be read (*a*), the exercise intended for subject (*b*) "Translation," and the manuscript (*c*) will be set or prepared under the orders of the Board of Examiners at Calcutta, or the Civil and Military Examination Committee, Bombay. For the colloquial examination no fixed number of questions or answers is laid down, and no record of them need be kept; but the examination in both tests *d* (i) and *d* (ii) must be full and complete.

22. Officers Commanding stations at which examinations are to be held will send their applications for Lower Standard examination papers so as to reach the Secretary to the Board of Examiners, Calcutta, or the Secretary of the Civil and Military Examination Committee, Bombay, at the latest by the twentieth of the month preceding that on which the examination is to be held. Officers wishing to be examined must therefore send in their names to the District Staff Office at least one month before the date of the examination.

23. One officer, who has passed at least the Higher Standard in Hindustani, will be appointed to conduct the examination.

24. The printed papers, accompanied by lists of exercises and blank forms of report (*vide* Form C), together with a memo. of instructions, will be forwarded under the Board's or Committee's seal to the Staff Officer of the station. These envelopes are to remain in the hands of the Staff Officer of the station, with the seals unbroken, until the day and hour of the examination, when they are to be delivered by the Staff Officer,

with the letter of instructions, into the hands of the examining officer at the appointed place of examination, in order that they may be opened and given to the candidates.

25. Examining officers are to record their proceedings on the printed forms furnished to them, and in the prescribed manner. The reports are to be accompanied by the written exercises of each candidate, and are to contain the opinion of the examining officer on the manner in which the candidate has passed the oral part of his examination. Each candidate's papers are to be separately made up, and designated by a number or letter assigned by the examining officer, and *not by the candidate's name*. The whole are then to be forwarded direct by the examining officer to the Secretary to the Board of Examiners, Calcutta, or the Secretary of the Civil and Military Committee, Bombay.

26. A memorandum (*vide* Form D) of the names of the candidates, and the distinctive numbers or letters as affixed to the report of the examining officer, with a certificate from each candidate in the form marginally noted (to be written and signed in the presence of the examining officer), is to be forwarded by the examining officer to the Staff Officer of the station, for transmission to the General Officer Commanding the District. The memorandum is to be considered by all parties as strictly confidential, and candidates and others are on no account to be made acquainted with the number or letter assigned to them.

"I certify on my honour that, in this examination, I have neither given nor obtained any aid whatever, and that previously to undergoing examination I was unaware what exercise would be set, what part of the text-books I should be called on to read, or what questions would be asked."

27. The Secretary to the Board of Examiners, Calcutta, or the Secretary of the Civil and Military Committee, Bombay, will report the result of the examinations to the General Officers in whose commands the examinations were held. The General Officers Commanding will then communicate the result of their ex-

aminations to any candidates who have failed, and will at the same time submit to the Adjutant General, Simla, or Poona, a return (*vide* Form E) of all successful military candidates and volunteers, in view to their names being published in G. O. C. C. Under the orders of the General Officer Commanding all other candidates will be given certificates in the form marginally noted under the signature of the Staff Officer.

Place *date*
Certified that has been reported to have passed the Lower Standard in Hindustani at on the according to the test laid down in Army Regulations, India, Vol. II, para. 2660.
By order.

28. The officers appointed to conduct the examinations will be held responsible that the examinations are conducted with propriety; and it will be their special duty to take proper precautions against candidates becoming acquainted, before examination, with the passages set in the books, or holding conversation with any one, except when required to do so for the purpose of their examination; also, that the oral examination of one candidate is not overheard by others, and that the candidates do not render each other assistance in the preparation of their exercises. Should any of these irregularities occur, the examination will be considered as vitiated.

29. The place selected for the examination should be the most spacious room in the station which may be available for the purpose, and the examining officer should arrive there about one hour before the time appointed, in order to make the necessary arrangements for the examination. All the candidates are to be placed at separate tables at least six feet apart, and every care is to be taken to seat them so that it will be quite impossible for them to communicate with each other.

Higher Standard.

30. The following are the tests laid down for this examination :—

(*a*) Reading fluently, and construing with readiness and accuracy, not less than an ordi-

nary octavo page of the selections from the prose of the Prem Ságar.

(*b*) Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into language similar to that of the Prem Ságar in the Hindi character.

(*c*) Reading fairly, and translating readily and correctly, Hindustani manuscripts, written in the Hindi character. These manuscripts may be selected from the proceedings of a case in court, from reports and petitions addressed to Civil or Military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters as practically employed in the presidency or province in which the examination is held.

(*d*) *Vivá voce* translation into the oriental language of a paper of English sentences, and conversing, with the Examiners, or in their presence with persons selected by them, with fluency and such correctness of pronunciation, grammar and idiom as to be at once intelligible. In Bombay, instead of a paper of English sentences, an extract from the proceedings of a Court-martial is placed before a candidate for *vivâ voce* translation into Hindustani.

31. Candidates will be allowed to present themselves for examination in Hindustani by both the Lower and Higher Standards at the same time, and if they qua-

lify in the Urdu portion and fail in the Hindi, they will be held to have passed the Lower Standard, and will not be considered as having failed in both subjects.

32. Candidates presenting themselves for examination by the Higher Standard before passing the Lower, and those who passed the Lower Standard according to the tests in force prior to clause 129, India Army Circulars, 1888, and who may appear for examination by the Lower and Higher Standards together, under the rules now in force, will, when presenting themselves for examination by Higher Standard, be required to pass in the following subjects in addition to those above named :—

(*e*) Reading fluently, and construing with readiness and accuracy, not less than an ordinary octavo page of the Bágh-o-Bahár.

(*f*) Translating accurately and with correctness of idiom and grammar not less than half an ordinary octavo page of plain English into language similar to that of the Bágh-o-Bahár in the Persian character.

(*g*) Reading fairly and translating readily and correctly Hindustani manuscripts written in the Persian character.

The manuscripts to be selected as laid down at para. 30 (*c*) for those in the Hindi character.

Candidates presenting themselves for examinations by the Lower and Higher Standards together under these rules will not have their papers in the Higher Standard examined unless they have passed in Urdu, that is, they will not be permitted to pass the Higher Standard without first having passed by the Lower Standard.

33. Committees for the examination of candidates for the Higher Standard are to assemble—

I.—In Bengal.—Annually on the first or second Monday of July at Simla, Landour, Murree,

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Dalhousie, and Naini Tal, and quarterly on the first or second Monday of January, April, July, and October at the head-quarter stations of districts, and at all other military stations where officers are available to form a Board and where there are not less than three candidates, the services of an officer who presides at an examination on the first Monday in one command are available for an examination on the second Monday in another command, or at another station in the same command.

Special Committees will be sanctioned at any military station whenever it can be shewn that there are not less than *four* candidates for examination.

II.—In Bombay.—The Civil and Military Examination Committee at the presidency meets on the first Monday in January, April, July, and October, and officers desirous of appearing before it for examination in the Higher Standard are to forward their applications in proper time, through districts, to the Adjutant General, Poona. Special examinations will also be held by the Committee whenever directed to do so, either by Government or by the Commander-in-Chief. Station Committees will be assembled as in Bengal (para. 33-I).

Should the first of January fall on Monday, the examination will be held on the following day. Notice of the assembly of the Committees should be given in station orders, and candidates wishing to attend should submit applications to the Staff Officer.

34. The Committees will be composed of one Officer of the Civil Service if available, and two Military Officers; the senior to preside: the President must have passed an

examination in High Proficiency in Urdu or Hindi; and the Members, at least an examination in Hindustani by the Higher Standard. If the President should differ in opinion from both Members as to the manner in which any candidate has passed the *vivâ voce* part of his examination, they should each record a separate opinion.

35. General Officers Commanding Districts will arrange, in communication with each other, on what date the examination is to be held in their commands, and inform the Board of Examiners or Civil and Military Examination Committee accordingly at the latest by the twentieth of the month preceding the date of examination. The Board of Examiners or Civil and Military Examination Committee will then prepare two sets of papers, if necessary, and forward them to the Staff Officer of the station where the examination is to be held, marked "A for first Monday in month," and "B for second Monday in month," as the case may be.

36. Before a Departmental Officer is deputed to another command for the purpose of serving as President of a Board for conducting an examination, reference should be made to the head of his department with a view to its being ascertained whether arrangements can be made for the performance of the officer's duties during his temporary absence.

37. Officers wishing to be examined must send in their names to the District Staff Office at least one month before the date of the examination.

38. Should there be not more than two candidates for examination in one command, they may be permitted to proceed at their own expense to and from the nearest station in another command at which an examination is to be held; successful candidates will be reimbursed their travelling expenses. No candidate may present himself for examination on two Mondays in succession.

39. The exercises intended for the written exa-

mination will be printed under the orders of the Board of Examiners at Fort William, Calcutta, or the Civil and Military Examination Committee at Bombay, by whom also the exercises for the oral examination will be fixed.

The printed papers, accompanied by lists of exercises and blank forms of reports, together with a list of instructions, will be forwarded under the Board's (or Committee's) seal to the Staff Officer of the station. These envelopes are to remain in the hands of Staff Officers of stations, with the seals unbroken, until the day and hour of the examination, when they are to be delivered by the Staff Officer with the letter of instructions into the hands of the Station Committee at the appointed place of examination, in order that they may be opened and given to the candidates.

40. Committees are to record their proceedings on the printed forms furnished to them, and in the prescribed manner. The reports are to be accompanied by the written exercises of each candidate, and are to contain the opinion of the Committee on the manner in which the candidate has passed the *vivâ voce* part of his examination. Each candidate's papers are to be separately made up, and designated by a figure or letter assigned by the Committee, and not by his name (distinctive marks of any other description are not to be used). The whole are then to be forwarded direct by the President of the Committee to the Secretary to the Board of Examiners, Calcutta, or to the Civil and Military Examination Committee, Bombay, as the case may be.

41. A memorandum of the names of the candidates and the distinctive figures or letters as affixed to the report of the Committee, with a certificate from each candidate in the following form (to be written and signed in the presence of the Board), is to be forwarded by the President to the Staff Officer of the station, for transmission, through the usual channel, to the

Higher and Lower Standard, Hindustani.

Adjutant General's Office, *Simla* or *Poona*; this memorandum is to be considered by all parties as strictly confidential, and candidates and others are on no account to be made acquainted with the figure or letter assigned to the former. The memorandum ...

Standard

Candidate's Certificate.

"I certify on my honour that, in my examination, I neither given nor obtained any aid whatever, and that previ to undergoing examination I was unaware what exercises would be set me, what part of the text-books I should be called on to read, or what questions would be asked me."

42. Paras. 28 and 29 are applicable to the Higher Standard examination, and Committees will be careful to observe the rules therein laid down.

MADRAS.

Lower Standard.

43. The following are the tests for the examination:

(*a*) Reading fairly, and construing with accuracy, not less than half an octavo page of the undermentioned work, the passages being selected by the examining officer himself before the examination—

1. Bágh-o-Bahár; the Second Darvesh, including the story of King Azád Bakht.

(*b*) Conversing with an educated native in the presence of the Examiner, on subjects likely to occur in the performance of regimental or professional duty, in the transaction of ordinary business, or in the course of every-day life. The candidate should be required to ask or reply to at least thirty questions or

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answers in this test to the satisfaction of the examining officer. The questions and answers to be written down by the candidate in the English character. The same set of questions is to be given to every candidate, excepting medical and departmental candidates.

44. The examination will be conducted quarterly on the dates and at the places laid down in para. 20.

45. One officer, who has passed at least the Higher Standard in Hindustani, will be appointed to conduct the examination, assisted by a medical officer who has passed at least the Lower Standard, whenever medical officers or subordinates present themselves for examination; but when a "passed" medical officer is not available, a medical officer of long standing and experience may be nominated, a certificate to that effect from the Officer Commanding the station being attached to the proceedings. The decision of the examining officer is final, and not subject to review by Officers Commanding stations.

46. The report of the examining officer is to be on the form given in Form F.

A separate report is required for each candidate. The remarks are to be expressed definitely and concisely, thus—"Excellent," "very good," "good," "tolerable," "indifferent," "very indifferent," "bad," "very bad."

Names of candidates to be printed by hand; initials of candidates and numbers or designations of their regiments or batteries to be given.

47. No candidate will be considered qualified unless reported "good" in conversation, and at least "tolerable" in the text-book.

48. The examining officer will inform the unsuccessful candidates on the spot that they have failed, and will forward all the reports (with the written por-

tion of the colloquial examination of the successful candidates only) direct to the Examiner in Hindustani.

Higher Standard.

49. The following are the tests laid down for this examination :

(*a*) Reading fluently and construing with readiness and accuracy not less than an ordinary octavo page of the Bágh-o-Bahár.

(*b*) Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary page of plain English into the Hindustani language.

(*c*) Reading fairly, and translating readily and correctly, Hindustani manuscripts.

(*d*) Translating from English into Hindustani a paper of short sentences, the greater part on professional subjects, to be rendered accurately and idiomatically.

(*e*) Translating *vivá voce*, into Hindustani, the proceedings of a Court-martial—a duty that will frequently be required of the candidates. (In translating the charge, finding, and sentence, the candidate will be allowed the use of the record ; the evidence will be read out by the Examiner and translated by the candidate to the natives in attendance. The Examiners should satisfy themselves that the candidate's interpretation is clearly and correctly understood.)

(*f*) Conversing with natives with fluency, and with such correctness of pronunciation, grammar and idiom, as to be at once intelligible, and in like manner to understand readily all that the natives say.

50. At out-stations, examinations will be conducted

Higher and Lower Standard, Hindustani.

by Committees consisting of one officer who has passed the High Proficiency test, or three officers who have passed at least the Higher Standard test, and will be held quarterly on the twentieth and twenty-first of January, April, July and October, except when either of these dates falls on a Sunday, when the following day (Monday) will be substituted. Test papers will be forwarded to Officers Commanding stations by the Examiner in Hindustani, to whom *Presidents* will forward examination papers direct, for final disposal.

51. Examining Committees will report their proceedings in Madras M. F. 428 :—

Report on the examination of (*)
by the higher standard in the Hindustani language.

Dated at 189 .

Written Exercise.

(*a*) 1. English into Hindustani, exercise attached, time
English into Hindustani, idiomatic sentence, time

2. Handwriting

Viva voce Examinations.

		Marks.
	3. Reading and translating text-books	3
(*a*)	4. Ditto ditto Hindustani letter attached . . .	4
	5. Pronunciation	5
	6. Courts-martial	6
	7. Conversation (*b*) . . .	7

Opinion.

We, the undersigned, do declare that the above is a fair and impartial report on the examination of the candidate, without the aid of a dictionary or other book, and without the assistance of a munshi or any other person.

(*) Here enter figure or letter of candidate.

(*c*) We are of opinion, as far as the oral part is concerned, that the candidate is (or is not) qualified according to the Higher Standard.

(Signature of Board.)

(*a*) Exercises and manuscript to be attached.

(*b*) The Committee will be careful to record whether or not the candidate made himself readily understood.

(*c*) No candidate will be considered qualified by the Higher Standard unless reported "good," both in conversation and courts-martial.

NOTE.—This form to be used for the Higher Standard in Persian with the necessary modification.

52. The reports are to be accompanied by the written translations and manuscripts read by the candidates. Each candidate's papers are to be separately made up and designated by a figure or letter assigned by the Committee, and not by his name. The whole are then to be forwarded direct to the Examiner in Hindustani, Madras, except reports on Higher Standard in Persian, which should be forwarded to the Secretary to the Board of Examiners, Madras.

53. A memorandum of the names of the candidates and the distinctive figures or letters as affixed to the report of the Committee, with a certificate from each candidate in the following form (to be written and signed in the presence of the Board), is to be forwarded by the President to the Staff Officer of the station, for transmission through the usual channel to the Adjutant General's Office, Ootacamund; this memorandum is to be considered by all parties as strictly confidential, and candidates and others are on no account to be made acquainted with the figure or letter assigned to the former. The memorandum is to be prepared on India Army Form No. 78.

Candidate's Certificate.

"I certify on my honour that, in my examination, I

have neither given nor obtained any aid whatever, and that previously to undergoing examination I was unaware what exercises would be set me, what part of the text-books I should be called on to read, or what questions would be asked me."

54. Paras. 28 and 29 are applicable to the examinations in Madras, and Committees will be careful to observe the rules therein laid down.

IV.—Examinations in other Oriental Languages.

EXAMINATION IN PASHTU.

Lower Standard.

	Marks.
Reading and translating with accuracy not less than half a page of the Ganj-i-Pahktu	100
Conversing with the Examiners or with natives of India on subjects likely to occur in the performance of regimental or professional duty, in the transaction of ordinary business, or in the course of every-day life	100

A candidate who obtains half marks in each subject will be held to have passed.

Higher Standard.

The following are the text-books and tests for examination by the Higher Standard:

Ganj-i-Pahktu.
Tarikh-i-Mahmud-i-Ghaznavi.
Ballad of Shahzada Bahram.
} As given in the Kalid-i-Afgháni.

First Day.

	Marks.
A written translation of a passage in narrative or historic style from English into Pashtu	100
Reading and construing portions of the text-books	100

Examination in other Oriental Languages.

Second Day.

Examination in the colloquial, consisting of—

	Marks.
Translation *vivâ voce*, and with readiness, of a paper of conversational sentences read out by one of the Examiners . . .	100
Conversation with a native of the country with fluency, and such correctness of grammar, idiom, and pronunciation as to be at once intelligible	100

(*a*) No candidate will be held to have passed by the Higher Standard who does not obtain half marks on the whole and half marks in the colloquial examination. Candidates who obtain three quarters of the maximum marks will be passed with credit.

(*b*) The object of this examination is to ensure a good colloquial knowledge of the language, and consequently no officer will be considered to have passed the examination, however thorough his grammatical knowledge may be, unless he is able to converse fluently with the people.

(*c*) Examinations by the Lower Standard will be held quarterly, under the orders of the Officer Commanding, on the *first* Wednesday in January (not being New Year's Day), April, July, and October, at all military stations where there are candidates, and where the services of qualified officers are available to form a Board.

(*d*) The Committee will be composed of three officers, the senior to preside; the President must have passed an examination by the Higher Standard in Pashtu, and the Members, at least an examination by the Lower Standard.

Examination in other Oriental Languages.

(*e*) The portion of the Ganj-i-Pahktu to be read and the subjects for conversation will be selected by the Committee, and the marks gained will be assigned by them to each candidate. The proceedings will be drawn up on Army Form A 2 and will be forwarded by the President to the Staff Officer of the station, for transmission to the General Officer Commanding the District. The General Officer Commanding will then communicate the result of their examinations to any candidates who have failed, and will at the same time submit to the Adjutant General, Simla, a return of all successful candidates, in view to their names being published in General Orders.

Paras. 26 and 28 are applicable as regards the certificate to be furnished by each candidate and the conduct of the examination.

(*f*) Examinations by the Higher Standard will be held at Peshawar, Dera Ismail Khan, Quetta, and Meean Meer twice a year, on the first Monday and Tuesday in April, and on the last Monday in October and the following day. All applications for examination should be made at least one month previous to date of examination, through the Commanding Officer, to the Secretary to Government, Punjab, stating at which place the candidates desire to present themselves for examination.

EXAMINATIONS IN BILUCHI.

56. Examinations in Biluchi by the Higher and Lower Standards will be held as a rule once a year on the date and place fixed by the Punjab Government.

The tests will correspond with those laid down in para. 55 for the examination in the Higher and

Lower Standards in Pashtu. The text-book to be used will be the Manual of the Biluchi Language by Rai Bahadur Hitu Ram. A candidate must obtain 60 per cent. of marks to pass.

Applications for examination should be made in the manner directed in para. 55 (*f*).

LOWER STANDARD IN PERSIAN.

57. These examinations will be held on the dates and places laid down in paras. 33, 78 (IV) and (V), 80 and 81 of this Appendix.

The tests are as follows :—

(*a*) Reading and construing Books I to IV of the Gulistan, as contained in the Iqd-i-Gul (omitting Arabic phrases and poetry).

(*b*) Conversing with the Examiners or natives with fluency, and with such correctness of pronunciation, grammar and idiom, as to be at once intelligible. A record of the colloquial need not be kept.

(*c*) Manuscript-reading, as laid down for the Higher Standard in Hindustani, but the documents should be specially selected for simplicity of language.

58. The examination will be conducted by one officer who has passed either the High Proficiency or Higher Standard test in Persian. For the examination of medical officers or medical subordinates, a medical officer who has passed at least the Lower Standard in Persian will be in attendance ; when such an officer is not available, any medical officer of experience may be nominated : an explanatory certificate from the Officer Commanding the station will in that case be attached to the proceedings. The decision of the examining officer will be final and not subject to review by Officers Commanding stations.

Examination in other Oriental Languages.

59. The report of the examining officer is to be made out in Form G. A separate report is required for each candidate. The remarks are to be expressed definitely and concisely, thus—

"Excellent," "very good," "good," "tolerable," "indifferent," "very indifferent," "bad," "very bad."

60. Names of candidates to be *printed* by hand; initials of candidates and numbers or designation of their regiments or batteries to be given.

61. The examining officer will inform the unsuccessful candidates on the spot that they have failed, and will forward the reports of the successful candidates only, direct in Bengal and Bombay to General Officers Commanding Districts through the prescribed channel, and in Madras to the Secretary to the Board of Examiners, Madras.

62. In Bengal and Bombay the proceedings will be carefully scrutinised in staff offices under the orders of General Officers Commanding, who will be held responsible that no examination is accepted which has not been conducted strictly in accordance with the rules laid down on the subject. When the proceedings have been thus disposed of, General Officers Commanding will submit to the Adjutant General, Simla, or Poona, a return in Form H of all *military* candidates whose examinations have been accepted, in view to their names being pub-

Place——*date*—— *189* .
Certified that —— has been reported to have passed the Lower Standard in Persian at —— on the——189 .
. O.

certificate in the form marginally noted under the signature of the Staff Officer.

63. No candidate (except as provided for in para. 6), is eligible for examination by the Lower Standard in Persian until he has passed either the H. S. or P. H. test. In applying for permission to be examined, can-

didates should quote the G. O. C. C. notifying their having done so.

EXAMINATION IN BURMESE.

Elementary Standard.

64. *Reading and translation* (*24 marks*).—The examinee should be required, within a limited time, to read aloud an easy and plainly written manuscript or printed book in the Burmese language, and to translate, with a fair degree of correctness, a short and easy passage therefrom.

I.—*Conversation* (*36 marks*).—He should be tested in conversation with an intelligent educated native of Burma, and should satisfy the Committee that he is able to understand and make himself understood by educated and intelligent natives in conversation upon simple and ordinary topics.

Lower Standard.

II.—Reading and translation (*36 marks*).—The examinee should be required, within a limited time, to read an easy manuscript written in the Burmese language, and to give an intelligible written translation thereof in English.

III.—Translation from English into Burmese (*24 marks*).—He should be required to dictate in Burmese, with fair accuracy, a paper containing easy English sentences.

IV.—Conversation (*60 marks*).—He should be tested in conversation with natives of Burma in such manner and to such extent as shall suffice to satisfy the Committee that he is able to understand Burmans and make himself understood by them both in common conversation and in the usual course of office business.

65. Examinations by the Elementary and Lower Standards in Burmese will be held in the manner laid down in para. 78 (II) for the Higher Standard.

Examination in other Oriental Languages.

Examination in Border Languages.

66. Officers serving in Burma are allowed to present themselves for examination in the following border languages:—

Groups.

I.—The Tashôn, Baungshé, Chinbôk, Chinmé, and Siyin dialects of the Chin language.

II.—The Chin language as spoken on the borders of the Arakan Hill tracts, or of the Akyab, Thayetmyo, Henzada, Kyaukpyu, or Sandoway District.

III.—The Kami, Taungsat, Yaklaing, Bokyi, and Sebaung languages.

IV.—The Chinpaw dialect of the Kachin language.

V.—The Manipuri language.

67. These examinations are held under the orders of the Local Government, and applications from officers desirous of being examined should be made to the Secretary to the Chief Commissioner.

The permission of the Chief Commissioner, which must be obtained by a candidate before he can appear for these examinations, will not be granted in any case in which an Officer purposes to go up for examination in a dialect which is spoken in a district in which he is not likely to be called on to serve.

8. The tests will be as follows:—

(i) The candidate must be able to converse freely with the people of the tribe in whose vernacular he may wish to qualify; to understand, and to make himself understood by, them.

(ii) The candidate must write down, in English or Burmese characters, sentences spoken in the tribal language by one of the tribe, or a conversation held between two of them, and must explain it correctly in English.

Examination in other Oriental Languages.

(iii) Translating sentences into the tribal language (written either in the English or Burmese character), without assistance, so that the translation shall be substantially correct, and shall be intelligible when read to a native in whose language it is written.

The sentences to be translated from English under clause (iii) should be of the same description as, and not more difficult than, those under the second clause.

69. A reward of Rs. 500 will be granted to an Officer who shall pass, by the prescribed standard, an examination in any one language in any one of the groups of languages above mentioned.

A second reward will in no case be given to an Officer for proficiency in a second language of the same group.

EXAMINATION IN THE SHAN LANGUAGE.

70. The rules laid down in paras. 64 and 75(*e*) are applicable, *mutatis mutandis*, to the examinations by the Elementary, Lower, and Higher Standards in the Shan language.

PARVATIYA LANGUAGE.

71. The examination in this language will be purely colloquial, but care must be taken that the test applied is a very thorough one.

72. The examinations may be held at any time, and will be conducted by a Board to be assembled under the orders of the General Officer Commanding at the head-quarters of any of the Goorkha Regiments. The Board will be composed as under—

President	.	The Officer Commanding.
Members	.	A British Officer of the regiment (if possible one who has qualified in Paravatiya).
		A native officer—one who knows English, if available.

Examination in other Oriental Languages.

73. The proceedings will be drawn up on Army Form A 2, and if the Board are of opinion that the candidate has shown a fair colloquial knowledge of the language, the President will submit the proceedings, through the prescribed channel, to the Adjutant General in India, Simla, in view to the candidate's name being published in G. O. C. C. If the candidate fails to satisfy the Board, the President will inform him of the fact.

74. Examinations will be held in the following languages by the Higher Standard. Candidates must be able to construe the text-books noted against each language with readiness and accuracy:

1. Arabic	.	Nafhat-ul-Yaman, 1st Part. Selections from Alif Lailla.
2. Assamese	.	Manuscript records in vernacular.
3. Bengali		Nabanari. Nalopákhyán.
4. Burmese		No text-books—*vide* para. 75 (*e*).
5. Shan language	.	No text-books.
6. Canarese	Madras	Kathámanjari. Adachi Sooba-Ran's Canarese Selections. s Fables.
	Bombay	Selections from McCulloch's Series of Lessons and Moral Class Book.
7. Gujerathi	.	Bálmitra, Volume I. Hope's Series, Part 7.
8. Mahrathi	.	Bálmitra, Volume I. Mooktámála.
9. Malayalum	.	Páthamála, Part I, to page 72, inclusive. Panchatantra, Book I.
10. Uriya	.	Hitopadesha. Batris Singhasan.
11. Persian	.	Iqd-i-Gul. Iqd-i-Manzúm.
12. Punjabi	.	Punjabi dialogues, by Pundit Sardha Ram, and the Sikhan de Raj di Vithya, omitting Part II, and sections 19 and 20 of Part IV.

Examination in other Oriental Languages.

13.	Sanskrit .	Riju Pátha.
14.	Sindhi .	Æsop's Fables. Isani Punshu.
15.	Tamil .	Kuthámanjari.
16.	Telugu .	Telugu Selections, excluding Veman verses.

75. The following are the subjects of examination for the Higher Standard except in Burmese:

(*a*) Construing, with readiness and accuracy, from the prescribed text-books.

(*b*) Translating accurately, and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into the language in which the examination is held. In Bombay, two English passages in two different styles are set for translation into the language of examination. When the language is either Marathi or Gujerathi, the candidate is required to write out one of the translations in the Balbodh character, and the other in the cursive character.

(*c*) Reading fairly and translating readily and correctly manuscripts in the above language.

These manuscripts may be selected from the proceedings of a case in court, from reports or petitions addressed to Civil and Military authorities, from letters passing between natives of India in the ordinary course of business or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

(*d*) *Vivá voce* translation into the language of a paper of English sentences, and conversing, with the examiners, or in their presence with persons selected by them, with fluency, and

Examination in other Oriental Languages.

with such correctness of pronunciation, grammar, and idiom as to be at once intelligible. In Sanskrit the colloquial portion must be omitted.

(*e*) The examination by the Higher Standard in Burmese shall be similar in its nature to that for the Lower Standard, but more difficult in degree. An English judgment, or other official paper, should be dictated by the examinee in Burmese. In the vernacular portion of this examination the papers selected as tests should be office papers of ordinary type. The translation, dictation, and conversation should be moderately fluent and readily intelligible; and the examinee should be tested in his power of explaining himself to Burmans in the vernacular on any topic that may occur in official business.

76. Officers serving in Assam may present themselves for examination by the Higher Standard in the languages of the hill tribes of that province. These examinations are held under the orders of the Local Government, and applications from officers desirous of being examined should be made to the Secretary to the Chief Commissioner.

The languages in which examinations can be passed, and the only stations at which examinations can be held, are as follows:

Abor	Sadiya.	Kuki	Silchar.
Miri		Manipuri	
Singpho		Garo	Dhubri.
Mishmi		Mech	
Kampti		Cachari	Tezpur.
Duffla	Tezpur.	Mikir	
Aka		Khasia	
Angami	Kohima.	Synteng	
Lhota Naga		Tibetian Bhutia	Gauhati or Tezpur.

The tests for these examinations will be those laid down in Chapter V, para. XLVI of the "Rules for the Departmental Examinations of Assistant Commissioners, &c.," published in the *Assam Gazette*, dated 24th March 1882.

77. Candidates for examination under paras. 64, 74, 82, 82 II need not have passed the Higher or Lower Standard in Hindustani. They can only present themselves for one standard at a time, but may be examined by any of the tests without having passed a lower test.

78. Examinations in the following languages will be held as under:

In Bengal, Arabic and Sanskrit .	Calcutta only.
In Madras, Sanskrit . . .	Madras only.
In Bombay, Arabic* and Sanskrit .	Bombay only.

I.—Examinations in the other languages will ordinarily be held in the interior, except in cases when facilities for the purpose are not available.

II.—Examinations in Assamese, Burmese, Uriya, and Sindhi will be conducted by Standing Committees appointed by the Governments of Madras and Bombay, or the Local Governments and Administrations or Provinces. All proceedings of such Committees are to be submitted direct to the Local Government or Administration under whose orders the examination is held; the Local Government or Administration will then forward for publication in G. O. C. C. the names of any military officers not in civil employment who have passed the examination successfully.

*As members qualified to conduct examinations in Arabic, Higher Standard, are always available at Aden, candidates at that station are not required to appear before the Civil and Military Examination Committee at Bombay, but are permitted to be examined by Local Committees.

Examination in other Oriental Languages.

III.—In Bengal, examinations by the Higher Standard in Persian will be conducted under the orders of General Officers Commanding, by Station Committees half-yearly, on the first Monday in April and October, at any military station where a Board or qualified officers can be assembled.

IV.—In Madras, for the convenience of officers at out-stations who may wish to be examined by the Higher or Lower Standard in Persian, arrangements will be made for their examination on the dates specified in para. 81 by Military Boards. Applications for examination should be forwarded to the Adjutant General's Office so as to reach not later than the 1st December or the 1st June. The application should state if a Board can be assembled at the candidate's station.

V.—In Bombay, examinations by the Higher and Lower Standards in Persian and by the Higher Standard in Mahrathi, Gujerathi, and Canarese are held by the Civil and Military Examination Committee on the first Monday in January (not being New Year's Day), April, July, and October. Examinations in Lower Standard Persian by Station Committees will also be held quarterly on the above dates at all military stations where there are candidates and the services of a qualified Examiner are available.

VI.—In Persian, the Examining Committee in each case will consist of one officer of either the Military or Civil Service, as may be found practicable, who must have passed by the High Proficiency Standard in Persian, or, if no such officer is available, it will be composed of three officers (Military or Civilian)

who have passed the Higher Standard in Persian. (In Bengal, the papers will be forwarded to the President through the General Officer Commanding, by the Secretary to the Board of Examiners, for final decision in accordance with the custom obtaining in examinations by the Higher Standard in Hindustani.)

VII.—The rules laid down in paras. 28, 29, 40, 53 are applicable to the Higher Standard examination in Persian.

Special—Bengal.

79. Committees for Examination in the Punjabi language are assembled half-yearly at Meean Meer on the 10th January and 10th July, and are composed of three members, one an officer of the Civil Service, or other person selected by the Government of the Punjab as being well acquainted with the Punjabi language, and two military officers who have passed an examination in that language. The character to be employed is the Gurmukhi. Applications for examination will be forwarded to the District Staff Officer, Meean Meer, fifteen days prior to the dates above given.

Special—Madras.

80. Examinations will be held on the dates specified in para. 81 and in the languages mentioned below :

1. Canarese	at	Mangalore, Bellary.
2. Malayalum	„	Calicut.
3. Uriya	„	Ganjam and Vizagapatam (not in Madras).
4. Tamil	„	Vellore, Trichinopoly, or at the head-quarter stations of the Collectorates of Chingleput, North Arcot, South Arcot, Salem, Coimbatore, Nilgiris, Tanjore, Madura, and Tinnevelly.

Proficiency and Honours.

5. Telegu at Ganjam, Vizagapatam, Bellary; and at the head-quarters of the Collectorates of Godavery, Kistna, Nellore, Kurnool, Anantapur, Cuddapah, North Arcot, and Chingleput.

Examinations in the following languages cannot be held in the Madras Presidency at present, but applications will be considered and candidates will be informed where they can be examined:

Arabic.	Gujerathi.
Assamese.	Mahrathi.
Biluchi.	Punjabi.
	Pashtu.
Burmese.	Sindhi.

81. Such of the examinations in paras. 57, 82, 82 II as can be conducted in the Madras Presidency will ordinarily be held half-yearly at the Presidency, by the Board of Examiners, on the third Monday in January and July. Applications for examination should be forwarded to the Adjutant General's Office so as to reach not later than the 1st December or the 1st June.

V.—High Proficiency and Honours.

82. The following are the subjects for the High Proficiency examination:

(*a*) *Viva voce* translations from the undermentioned books:

Urdu .	Ikhwán-u's-Safa. Nasr-i-be-Nazir. Aráish-i-Mahfil. Masnawiyát of Saudá.
stani .	Prem Ságar. Rámáyana, Book II.
Bengali	Sitáharana. Sakuntalá. Sitár Banabása. Bijaya Ballabha.

High Proficiency and Honours.

Uriya .	. { Hitopadesha. Batris Singhásana. Rámáyana, Sundara Kánda.
Arabic .	. { Nafhat-u'l-Yaman. Selections, Alif Lailá.
Persian	Gulistan. Bostan. Mirza Hairat's translation of Malcolm's History of Persia, Vol. II.
Sanskrit	. { Hitopadesha. First nine cantos of Raghuvansa (expurgated edition by Iswara Chandra Vidyasagar).

(*b*) A written translation of a previously unseen passage in the language (to be selected from the current literature of the day in all languages, except Sanskrit) into English.

(*c*) A written translation of an English passage into the language.

(*d*) A written translation of idiomatic sentences in English into the language.

(*e*) Conversation in the language (except in Sanskrit).

(*f*) Reading and translating at sight manuscript in the language.

(*g*) Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

(*h*) A paper of grammatical questions.

1.—Officers, Warrant Officers, and Soldiers of all ranks, on passing the High Proficiency examination in any of the above-mentioned languages, are entitled to receive the donation prescribed.

High Proficiency and Honours.

II.—Examination for Degree of Honour—

(*a*) The following are the subjects for the Honour examination :

Urdu	Fisánai-Ajáib. Diwán of Atash, first half. Kulliyat of Saudá. Urdu-i-Mualla of Ghálib.
Hindi	Sátsaiya of Behari Das, with commentary of Sri-Lallu Lál. Sabhá bilas. Rámáyana of Tulsi Das.
Bengali	Mahábhárata, translation by Kasi Das, Books I to III. Kádambari. Alláler Gharer Dulál, by Babu Piari Chand Mittra. Kapála Kundalá, by Babu Bankim Chandra Chatterjee.
Persian	Akhlák-i-Jaláli. Inshá-i-Abúl Fazl. Edition recently published and available at the library of the Board of Examiners, Calcutta. Sháh Námah, one volume, or about one-fourth of the whole. Diwán of Háfiz.

N.B.—Candidates will be required to give the general meaning of any short Arabic quotation or expressions which may occur in the text-books, but not to translate lengthy passages.

Arabic	Hammásah, 1st two Books, pp. 1—109, Calcutta Edition. Timur Námah. Mukamát of Hariri, first half. Saba Muallakát.
Sanskrit	(*a*) 1st and 2nd Adhyayas of the 1st Ashtak of the Rigveda Sanhita. (*b*) Cantos I to VI and XI to XVIII, inclusive of expurgated edition of the Kiratarjuniya of Iswara Chandra Vidyasagar. (*c*) Sakuntala Nataka edited by Iswara Chandra Vidyasagar.

High Proficiency and Honours.

(*b*) A written examination in the books, the papers set to include questions on grammar and prosody.

(*c*) A *vivâ voce* examination in the books.

(*d*) A written translation into English of a difficult unseen passage in prose (to be selected in all languages, except Sanskrit, from the current literature of the day).

(*e*) A written translation into English of a difficult unseen passage in verse.

(*f*) A written translation into the language of a difficult passage in English.

(*g*) Conversing with accuracy and fluency (except in Sanskrit).

(*h*) Reading and translating at sight manuscript in the language.

(*i*) Dictation in the language of a translation made at sight from paper in English placed before the candidate.

III.—Examinations by the High Proficiency and Degree of Honour standards in Persian will take place only in Calcutta, Madras or Bombay.

IV.—Examinations for a Degree of Honour will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

V.—In the examinations for High Proficiency and Honours, the papers set will not be confined to a few questions, the current answering of which is *obligatory*, to pass a candidate; but they will contain a large selection of topics from which the examinee may choose those which he finds best suited to his attainments, the questions being appraised according to

their value by a fixed number of marks referred to the total obtainable for the whole paper. It will be sufficient if the candidate answers, well and fully, enough of them to obtain a certain proportion of the total marks.

VI.—Successful candidates for the Degree of Honour are to be arranged in two divisions according to the number of marks obtained. For the First Division, 80 per cent. of the marks all round, and not less than 60 per cent. in any one paper; for the Second Division 60 per cent. all round, and not less than 45 per cent. in each paper. Those passing in the First Division will, in addition to the donation authorised in para. 95, be presented with a gold medal by the Government of the presidency in which they are serving. The medal will be given even if the candidate is debarred by length of service from obtaining pecuniary reward. Those passing in the Second Division will be allowed the necessary leave and travelling allowances only; and not allowed them a second time, should they elect to compete again for a Degree of Honour.

The names only of those passing in the First Division will be published in General Orders.

Those passing by the Second Division are entitled, *on application to the Secretary, Board of Examiners*, to receive a certificate to that effect.

VI.—Miscellaneous.

Special—Bengal.

83. The following are the rules for the examination of officers in the Native languages before the Board of Examiners at Fort William:—

(*a*) A general examination is held by the Board of

Miscellaneous.

Examiners monthly, usually on the first Monday of the month, and all officers authorised by Government to be examined by the Board are admitted to examinations by the Higher and Lower Standards, and those held at the Presidency.

(*b*) Applications for examination from military officers are to be made to the Secretary to the Board of Examiners, through the Officer Commanding the Presidency District. Candidates are invariably to state their addresses in their applications.

(*c*) All applications are to be forwarded in sufficient time to reach the Secretary to the Board on or before the 25th, or if the examination be for a certificate of High Proficiency, or a Degree of Honour, on or before the twentieth day of the month preceding that in which the examination is held.

(*d*) The examination hours are from 10 A.M. to 1 P.M. and from 2 P.M. to 5 P.M. Candidates arriving one quarter of an hour after the hours named above for commencing the examination are excluded from the examination. Candidates are to sign their names legibly on each of their exercises.

(*e*) The High Proficiency examination will last three days ; that for the Degree of Honour, four.

(*f*) No candidate can present himself for examination by the same standard until one monthly examination or two months have intervened from the date of the examination at which such candidate may have been examined and failed to pass. Special examinations are not granted except by order of Government.

Miscellaneous.

(*g*) Candidates are not to call on the Secretary of the Board or on any of the Examiners for the purpose of ascertaining the result of their examination. A copy of the Board's report, embodying the remarks of the Examiners on his oral and written exercises, is sent to each candidate as soon after the examination as is practicable.

84. Applications for special examinations from unsuccessful candidates must be made within a week of the receipt of notification of failure at the ordinary examination and are to be submitted through the Secretary to the Board of Examiners to the District Staff Officer, Presidency District, for the sanction of the General Officer Commanding.

85. The written exercises given to candidates in any examination in the Native languages are *never* to be taken from one of the text-books laid down for such examinations, nor can they be translations of it or any part of it.

Special—Madras.

86. Examinations in the Hindustani language by the Higher and Lower Standards are held on the first Monday in each month (not being the first day of the year) by the Examiner in Hindustani at the Court-martial room, Fort St. George.

87. Applications from candidates desirous of being examined at Madras should be forwarded to the Examiner in Hindustani on or before the twenty-fifth of the month preceding that in which the examination is to be held. All correspondence connected with examinations should be addressed to that officer direct.

88. Candidates failing to pass are not competent to be examined again until the expiration of three months from date of failure; but the Examiner in Hindustani is empowered to postpone the examination

of unsuccessful candidates for six months in cases where he may consider it desirable, taking into consideration the qualifications of the candidate at the time of his failure.

89. After examination, officers are forbidden to call on the Examiner, to question his decision, or to discuss the subject of their examination.

90. A candidate cannot be permitted to present himself for examination in the same language and test more than three times if the examination be a purely voluntary one, but in no case is this restriction to be held to apply to any examination which is of a compulsory nature, or is a qualifying test for entrance to the Staff Corps appointments on the general or personal staff, or for any employment whatever, civil or military, under Government.

91. The provisions of para. 85 are applicable to Madras.

General Rules.

92. Examinations by the High Proficiency and Honour Standards will be held quarterly on the first Monday in January (not being the first day of the year), April, July, and October of each year, at Calcutta and Bombay, and at no other time. In Madras, examinations by the High Proficiency test in Hindustani (Urdu) will be held by the Examiner in Hindustani quarterly on the dates specified in this paragraph. High Proficiency examinations in other languages are held by the Board of Examiners on the dates specified in para. 55 A.

93. It is to be understood that a period of leave sanctioned under Article 652, Army Regulations, India, Volume I, Part I, is obtainable for each language undertaken.

94. Candidates for Degree of Honour in Arabic or Persian are permitted to pass their leave in any country where the language studied is usually spoken.

VII.—Special Allowances.

95. The following are extracts from Army Regulations, India, Volume I, Part I, regarding the rewards for passing in the Oriental languages :—

799.* The following sums are granted as rewards on passing any of the examinations in the Oriental languages specified. These rewards are also admissible to commissioned medical officers and medical subordinates (see Article 932) of the Apothecary class, who are natives of India, subject to the condition that no reward will be granted to any of the above persons for passing in the vernacular language of the district in which they were born or educated. The rewards for passing examinations in Arabic, Persian, and Sanskrit are admissible without restriction. The rewards for the Shan language are admissible to officers and soldiers, European and Native :

	Rs.
(*a*) Lower Standard Hindustani, according to the new tests laid down in India Army Circular, clause 129 of 1888†	180
Lower Standard Hindustani, if already passed by the Lower Standard according to the old test, provided the officer obtained a reward of Rs. 100 only	80
Lower Standard Hindustani according to the old test (Madras Presidency only) . . .	100
Higher Standard Hindustani, if the candidate has already passed by the Lower Standard according to the new tests†	120
Higher standard Hindustani, if the candidate has already passed by the Lower Standard according to the old tests	200
Higher Standard Hindustani, if passed without previously being examined by the Lower Standard	300
Somali (colloquial examination) . . .	360
Parvatiya (,, ,,) . . .	360
Persian, Lower Standard	180
Pashtu, Lower Standard (Bengal Presidency only)	180
Biluchi, Lower Standard	180

* The rules contained in this Article are not intended to modify the existing rules in regard to the vernacular languages of the Bombay Pr

† Applicable to the Bengal and Bombay Presidencies only.

Special Allowances.

		Rs.
Burmese	Elementary Standard	180
	Lower „	360
Shan	Elementary Standard	180
	Lower „	360
(b) Higher Standard	Arabic	800
	Sanskrit	800
	Assamese	500
	Bengali	500
	Uriya	500
	Burmese	500
	Shan	500
	Canarese	500
	Gujerathi	500
	Mahrathi	500
	Biluchi	500
	Pashtu	800
	Malayalum	500
	Punjabi	500
	Persian	500
	Sindhi	500
	Tamil	500
	Telugu	500

or any other oriental language the study of which is thought desirable by Government. An officer in Military employ serving in Assam, who may pass a successful examination by the Higher Standard in any one of the languages* of the hill tribes of that province, is allowed a reward of Rs. 500.

		Rs.	
(c) High Proficiency	Urdu	1,000	With certificate from the presiding Examiners.
	Hindi	1,000	
	Bengali	1,000	
	Uriya	1,000	
	Canarese	1,500	
	Tamil	1,500	
	Telugu	1,500	
	Persian	2,000	
	Arabic	2,000	
	Sanskrit	2,000	

* I.—
II.—Abor, Miri, Duffla.
III.—Angami or Jengmiah
IV.—Aka.
V.—Singpho.
VI.—Mishmi.
VII.—Kuki or Lushai.
VIII.—Manipuri.
IX.—Garo, including Cachari or Mech.
X.—Kampti or Ahom-
XI.—Khasia and Synteng.
XII.—Tibetan, including Bhutia, Lepcha,

Special Allowances.

		Rs.	
Degree of Honour*	Urdu . .	2,000	With diploma from the Government of India.
	Hindi . .	2,000	
	Bengali . .	2,000	
	Persian . .	4,000	
	Arabic . .	5,000	
	Sanskrit . .	5,000	

The rewards for Somali for the Higher Standard (other than Hindustani) and for High Proficiency are only passed to an officer whose actual residence in India (including Burma and the Straits, and exclusive of periods passed on leave beyond Indian limits) does not exceed ten years; but the reward for passing in Pashtu is given to those whose actual residence in the Punjab does not exceed ten years, without reference to the time they have passed in other parts of India.

The rewards for a Degree of Honour in Urdu, Hindi, and Bengali are given to officers whose period of actual residence in India as above does not exceed fifteen years, and for Arabic, Persian, and Sanskrit twenty years. The limits of residence in India laid down by this rule may be extended at the discretion of Local Governments in special cases, when an officer may show proficiency in the acquisition of the language of any district which he has not had the facility of studying until he has been close upon the prescribed time in India.

No candidate will be permitted to present himself for examination by two standards of the same language simultaneously, but he may have the option for the higher examination in any language without first undergoing any inferior test; provided that the Higher Standard in Hindustani shall still continue, as heretofore, to be obligatory upon all candidates for the Staff Corps, and as a qualification for such other appointments as are contemplated in Army Regulations, India, Volume II.

NOTE.—The term 'residence' used in this Article means residence *while in the service of Government.*

800. Successful candidates in examinations in any of the languages mentioned in Article 799, Clauses (*b*) and (*c*), other than Persian Higher Standard, will be granted travelling allowances to

* Only those passing in the first division of the Degree of Honour will be entitled to the pecuniary reward and gold medal; those passing in the second division will be allowed the necessary leave and travelling allowances only, and not allowed them a second time, should they elect to compete again for a Degree of Honour.

and from Calcutta, Madras, or Bombay, as the case may be, at the rate of a single first-class fare by rail and eight annas a mile by road. These allowances will also be given to successful candidates when officers are compelled to proceed to the presidency town for examination in the Persian Higher Standard, owing to its being impracticable to assemble a qualified committee at their own station.

The grant of travelling allowances under this Article is restricted to those cases in which the examinations can be held in the Presidency town only, and nowhere else.

801. An officer of a British regiment, who may have exchanged or remained in India after the departure of his corps, in view to passing in the Native languages and qualifying for the Staff Corps, is not entitled to the rewards for passing until he joins his new regiment in India.

802. Military Members of Boards appointed to examine officers in the Native language are not entitled to any remuneration for the duty; but in the Bengal and Bombay Presidencies an officer required to proceed to another station for the purpose of performing the duties of President of a Committee for the examination of candidates in Hindustani is entitled to a fee of Rs. 32, which will be passed on the authority of a Station Order detailing him for the above duty and a certificate that he actually performed it. A similar fee will be granted to an officer in the Bombay Presidency, who may be required to proceed from another station to Karachi to perform the duties of President of the Committee of Examination in Native languages.

Form A.

Return showing the result of the oral examination of candidates in Russian.

Station.	Distinguishing letter or number.	*Extempore* Russian into English, including reading manuscripts.	*Extempore* English into Russian.	Colloquial.	Total.

Station _____ } *Signe* _____

Date _____ } *Local Examiner in Russian.*

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Form B.

*Return showing the results of the examinations in the Russian Language held in India on the*_____

*Date and place*_____

Station.	Distinctive letter or number.	Marks obtained.									Remarks.
		English-Russian—200.	Russian-English—100.	Dictation—50.	Manuscript—50.	Essay—100.	English-Russian *extempore*—100.	Russian-English *extempore*—100.	Colloquial—100.	Total—800.*	

* Maximum marks. Not less than 400 required for "pass" and not less than 200 to qualify in the preliminary examination required by para. 5, India Army Circulars, clause 82 of 1888.

Place }
Date }

Signature of the Examiner in Russian.

Form C.

Dated at

*the*_____*of*_____ *189* .

Proceedings on the examination of (*)
in *Hindustani* held this day, by the Lower Standard, agreeably to the provisions of Army Regulations, India, Volume II, para. 2660.

Report of the Examining Officer on the Oral Examination.

Subject (*a*) Reading Bágh-o-Bahár.

„ (*c*) Reading Hindustani manuscript in Persian character.

„ (*d*) (*i*) Conversation with examining officer.

„ (*d*) (*ii*) Conversation with a native.

I, the undersigned, do hereby solemnly declare that the above is a fair and impartial report on the oral examination of the candidate, and that the written exercise was performed in my presence on the_____ day of_____ 189 , between the hours of_____ and_____ without the aid of a dictionary or other book, and without the assistance of a munshi, or any other person.

I am of opinion that the acquirements of_____ in the oral examination do (or do not) come up to the prescribed standard.

Examining Officer.

* The candidate's distinctive letter or number only should be entered here.

Report and final decision of the Board of Examiners, or Civil and Military Examination Committee.

Subject (*b*) Written—English into Hindustani in the *Persian* character, and in language similar to that of the Bágh-o-Bahár. (*b*)

After a careful examination of the exercise of the candidate, and taking into consideration the report of the Local Examiner, the Board are of opinion that the acquirements of_____ do (or do not) come up to the prescribed standard.

By order of the Board of Examiners,
or Civil and Military Examination
Committee.

Colonel,

FORT WILLIAM,
The _____ *189* . }

Secy. to the Board of Examiners, or Civil and Military Examination Committee.

Form D.

Place *date*

CONFIDENTIAL.

Nominal list of candidates for the Lower Standard examination in Hindustani with the distinctive numbers or letters assigned by the Examining Officer.

Rank and Name.	Corps or Department.	Distinctive numbers or letters.	REMARKS.

Examining Officer.

The Assistant Adjutant General,

District.

Form E.

——————————— *District.*

Return of Officers, Non-Commissioned Officers and Men, and Volunteers who passed the Lower Standard in Hindustani on the 189 , in accordance with Army Regulations, India, Volume II, para. 2660.

Date *189* .

Rank and Name.	Corps or Department.	Date and place of examination	REMARKS.

N. B.—Rank, names (with initials of all Christian names) and corps to be distinctly printed by hand.

Commanding *District.*

To

The Adjutant General in India,

Simla.

or

Adjutant General, Bombay Army, Poona.

Form F.

Proceedings on the examination of
by the Lower Standard in Hindustani held this day, as laid down in para. 2683, Section XXIV, Army Regulations, India, Volume II.

DATED AT 189 .

	Remarks.
1. Bágh-o-Bahár . .	1
2. Colloquial . .	2
Class of native with whom conversation was held .	

I, the undersigned, do hereby declare that the above is a fair and impartial report on the examination of the candidate, which was held by me on the day of 189 , between the hours of and ; and in conclusion, I am of opinion that the acquirements of do (or do not) come up to the prescribed standard.

Authority for examination of civilians who are Government servants . . . }

Examining Officer,
Medical Officer attending (when necessary).

NOTE 1.—The remarks are to be expressed definitely and concisely, thus—

"Excellent," "very good," "good," "tolerable," "indifferent," "very indifferent," "bad," "very bad" (para. 2686).

2.—Names of candidates, with initial letters of all Christian names and the corps or departments to which they belong, to be printed by hand (para. 2686).

3.—The Examining Officer will inform the unsuccessful candidates on the spot that they have failed, and will forward all the reports (with the written portion of the colloquial examination of the *successful* candidates only) direct to the Examiner in Hindustani.

4.—Not less than 30 questions must be asked and replied to in the conversational test, which must be a *bonâ fide conversation.*

Form G.

Proceedings on the examination of
by the Lower Standard in Persian held this day, as laid down in para. 2696, Section XXIV, Army Regulations, India, Volume II.

DATED AT 189 .

	Remarks.
1. Reading and construing Books I to IV of the Gulistan.	1
2. Conversational test	2
3. Manuscript reading	3

I, the undersigned, do hereby declare that the above is a fair and impartial report on the examination of the candidate, which was held by me on the day of 189 , between the hours of and ; and in conclusion, I am of opinion that the acquirements of do (or do not) come up to the prescribed standard.

Authority for examination of civilians who are Government servants .

Examining Officer,
Medical Officer attending
(when necessary).

NOTE. 1.—The remarks are to be expressed definitely and concisely, thus—

"Excellent," "very good," "good," "tolerable," "indifferent," "very indifferent," "bad," "very bad" [para. 2696 (*b*)].

2.—Names of candidates, with initial letters of all Christian names and the corps or departments to which they belong, to be printed by hand [para. 2696 (*c*)].

3.—The Examining Officer will inform the unsuccessful candidates on the spot that they have failed and will forward the reports of the *successful* candidates only in Bengal and Bombay to General Officers Commanding Districts through the prescribed channel, and in Madras to the Examiner in Hindustani.

4.—Not less than 30 questions must be asked and replied to in the conversational test, which must be a *bonâ fide conversation.*

Form H.

_District.

Return of Officers, Non-Commissioned Officers and Men, who passed the Lower Standard examination in Persian on the 189 .

Rank and Names.	Corps or Department.	Date and place of examination.	REMARKS

N. B.—Rank, names (with initials of all Christian names), and corps to be distinctly hand-printed.

Commanding

To

The Adjutant General in

or

The Adjutant General,

Bombay Army, Poona.

400

APPENDIX C.

Examinations for the Accounts Branch.

(Vide Chapter II, paras. 63, 65 to 69, 71, 75, 79.)

FOR APPOINTMENT TO SUPERIOR ESTABLISHMENT . .	1	FOR ACCOUNTANTS FOR PROMOTION TO THE 2ND GRADE .	23
FOR APPOINTMENT TO SUBORDINATE ESTABLISHMENT .	2	RULES FOR CONDUCTING THE EXAMINATION	33
FOR ASSISTANT EXAMINERS FOR PROMOTION TO THE 1ST GRADE.	19		

For Appointment to the Superior Establishment.

The conditions of the examination for appointment to the Superior Accounts Establishment can be obtained on application to the Accountant General.

Gentlemen desirous of becoming candidates in the Superior Traffic Establishment on State Railways will have to undergo the same examination, but should address their applications to the Director General of Railways.

For Appointment to the Subordinate Establishment.

2. As a general rule, no one will be admitted into the Accounts Branch of the Public Works Department, otherwise than by entering as an Accountant, 4th grade, before he attains the age of 25 years, and until he passes the examination prescribed in para. 10.

3. The following are exceptions to this rule:—

(1) A candidate already in permanent Government employ* may be allowed to compete in the examination even if he is more than 25 years of age, and may be appointed to an Accountantship if he passes it, but if he is not already in pensionable service,

* This term includes employment under Local Boards and foreign bodies if such is pensionable by the British Government.

he will be eligible only for appointment to the Non-pensionable Establishment on State Railways.

(2) Upper Subordinates in the Executive Branch, who have passed the test for Overseer only, will be required to pass the special examination for the Accounts Branch, but in cases where candidates shall have displayed such capacity in their accounts as shall be considered sufficient by the Government of India to prove their fitness for the Accounts Branch, the special examination may be dispensed with.

(3) A candidate who has passed the examination for admittance to the Engineer class of the Thomason College will not be required to pass this examination.

4. The qualifications of candidates for appointment as Accountant, 4th grade, will be attested by certificates from the Principal of one of the Government Civil Engineering Colleges.

5. No degrees, diplomas, or certificates, gained elsewhere, can be accepted as affecting the terms of the special examination. If any candidate wishes to raise the question as to whether any such degrees, &c., held by him, can be admitted in lieu of the prescribed special examination, he should address the Accountant General, Public Works Department, on this point.

6. Candidates for the 4th grade of Accountants will usually be examined by the Thomason Civil Engineering College, on the 15th and 16th November (or nearest days, should either happen to be a Sunday), and by the Howrah Civil Engineering College on the first Monday in June. The examination will be *ipso facto* vitiated, if it be not held (begun and completed) on the dates fixed: but the Officer who will conduct the examination may make his own arrangements in

regard to the *place* and *hour* of examination with the candidates.

7. Examinations are held only at the Colleges or at the Office of an Examiner of Public Works Accounts (including Railway and Telegraph). The examinations of the Thomason College are held only in the North-Western Provinces and Oudh, the Punjab, the Central Provinces, Hyderabad, Central India and Rajputana; and those of the Howrah College, in Bengal, Assam, and Burma only.

8. The candidate should apply to an Examiner of Public Works Accounts not later than thirty days previous to the date fixed for the examination, and obtain his consent to conduct the examination, if examination at the College is not convenient. The application must be forwarded by the candidate, not *direct* to the Principal, but through the Examiner, and must be accompanied by a fee of Rs. 10, and the following certificates. Certificates may be submitted in original, or true copies, attested by an Officer of the Engineer or Accounts Branch, but none will be returned.

(1) Certificate of good character signed by applicant's immediate official superior, by the instructor under whom he has been educated, or by some other superior under whom he may have been brought up or employed or to whom he may be well known. (This certificate must have especial reference to the two years immediately preceding the application.)

(2) Certificate that candidate is under 25 years of age (not required if candidate is in permanent Government employ).

(3) Certificate that the application is in the candidate's handwriting.

9. It will rest with the Principal of the College, on a consideration of these certificates, to decide whether

the candidate should be registered for the examination, or whether his application should be rejected.

10. Examination papers, for registered candidates only, will be sent from the College, to the Officers conducting the examination in time for the fixed dates. The following are the subjects of examination, and the number of marks in each :—

	Full Marks.	Minimum passing marks.
Writing (*neatness, clearness and rapidity*)	100	50
Dictation (*spelling, punctuation*, etc.)	100	50
Arithmetic (*the whole*)	240	160
Mensuration (*the whole*)	60	30
Book-keeping (*mercantile*)	100	50
Total	600	400

11. The marks gained by candidates who fail will not be published.

12. The text-books are—

for book-keeping—

(1) " Book-keeping " by Ball and Hamilton;

(2) " Book-keeping by double and single entry, " by W. Inglis (Chamber's Educational course);

and for mensuration—

Todhunter's Mensuration for Beginners.

13. Copies of examination papers are not procurable except those that are issued for Examination. These need not be returned.

14. Each examination is complete in itself. A candidate who has failed in an examination, and presents himself for examination on a subsequent occasion, must undergo the full examination, and furnish a fresh fee and certificates.

15. The Civil Engineering College acts solely as an examining body in reference to admission to the 4th grade of Accountants, Public Works Department.

For Assistant Examiners for promotion to the 1st grade.

16. Passed Candidates should apply, not to the Principal of the College nor to the Accountant General, but direct to the Examiner of Public Works Accounts in the Province or Railway under whom they may desire to be employed.

17. It must be distinctly understood that the passing of this examination does not give any claim to appointment, and that in making appointments preference will be given to qualified persons who are already employed in the Department.

18. In the Bombay Presidency this examination is held at the College of Science, Poona, under rules published by the Government of Bombay.

For Assistant Examiners for promotion to the 1st grade.

19. The examination papers for this test will be furnished yearly from the Accountant General's Office in July, on applications which should reach that office not later than 1st June. The subjects for examination and the full marks assigned to them with the minimum marks required to qualify are as follows :—

		Full marks.	Minimum required to qualify.
General Accounts.	1.—Book-keeping . . .	150	200 in general accounts.
	2.—General Public Works Rules and Accounts . .	150	
Special Accounts	3.—Accounts of Irrigation and other Public Works .	100	100 in special accounts.
	4.—Accounts of State Railways—Capital . .	100	
	5.—Accounts of State Railways—Revenue . .	100	
	6.—Accounts of Guaranteed Railways . . .	100	
		700	350

For Accountants for promotion to the 2nd grade.

20. Any paper in which 30 marks are not obtained will be rejected. A candidate who fails in any examination will not be exempted in a subsequent examination from any of the subjects in which he may have passed in the previous examination.

21. No candidate will be examined more than twice in this test without the special sanction of the Accountant General, Public Works Department.

22. The details given in paras. 30, 31, and 32 apply to the subjects in this examination, and the examination is conducted under the rules in paras. 33 to 39.

For Accountants for promotion to the 2nd grade.

23. This examination consists of two parts as follows :—

Part I.—General.

24. Examination in this part will be held by the Principal, Thomason Civil Engineering College, Roorkee, in January, and applications to be registered for this test should reach the Accountant General's Office not later than the 1st December of each year.

	Full marks.
English and writing from dictation . . .	50
Arithmetic	75
Elementary Geometry	50
Mensuration of Planes and Solids . . .	75
Logarithms	50
Outlines of General Geography	50
TOTAL .	350

NOTE.—Candidates who have already passed in writing from Dictation, Arithmetic, and in Mensuration in the Entrance Examination referred to in para. 10 need not be re-examined in these subjects.

25. To pass this test a candidate must obtain not less than three-quarters of full marks in Arithmetic,

For Accountants for promotion to the 2nd grade.

one-half full marks in each other subject, and 200 marks in total.

Part II.—Examination in Accounts.

26. The examination papers for this test will be furnished yearly from the Accountant General's Office in July on applications which should reach that Office not later than 1st June. The subjects for examination and the full marks assigned to them, with the minimum marks required to qualify, are as follows:—

		Full marks.	Minimum required to qualify.
Composition		200	100
General Accounts.	1.—Book-keeping ...	150	150 in general accounts.
	2.—General Public Works Rules and Accounts...	150	
Special Accounts.	3.—Accounts of Irrigation and other Public Works	100	75 in some one special subject and 30 in another.
	4.—Accounts of State Railways—Capital ...	100	
	5.— „ „ —Revenue...	100	
	6.— „ of Guaranteed Railways ...	100	

27. Any account paper in which 30 marks are not obtained will be rejected. A candidate who fails in any examination will not be exempted in a subsequent examination from any of the subjects in which he may have passed in a previous examination.

28. No candidate will be examined more than twice in the test for promotion to Accountant, 2nd grade, without the special sanction of the Accountant General, Public Works Department, and no candidate will be

allowed to appear for examination in Part I unless he intends to appear at the next succeeding examination in Part II.

29. *Composition.*—Ordinarily, a file of papers, relating to some case with which he is not previously acquainted, will be handed to the candidate, who will be required to draw up an intelligent précis of them, which would admit of the head of the Office at once passing his orders upon the case Also a précis of some case already drawn up, with the orders passed on it, might be given to the candidate, who will be required to draft a letter embodying the précis and orders in clear and suitable language. And, generally, the candidate's qualifications under this head will be tested in such way as may, from time to time, be found suitable.

30. *Book-keeping.*—This part of the examination will comprise ordinary mercantile Book-keeping and the principles of Book-keeping as applied to the accounts of the Public Works Department. Thus, a candidate may have a schedule or a statement of accounts given him, and be required to post the entries from it into a Journal and Waste Book, and to strike a Balance Sheet; or he may be given a Journal, and be required to frame a Ledger from it; or he may have to combine two or more Divisional Ledgers into a Provincial Ledger; or he may be required to explain how any particular item or items should be dealt with.

31. *Forms and procedure of the Public Works Accounts Department.*—This part of the examination will consist of a certain number of questions on the rules, particulars, and forms which pertain to the accounts of the Department in each of the branches specified in para. 26 as modified from time to time, and may require the candidate to prepare any given form, and fill it up with suitable entries from memory.

32. The candidate will, except in cases where it is

especially allowed, not be allowed any assistance from books, or otherwise, during the examination, and will not have access to the questions until they are given out to him by the Examiner.

Rules for conducting the Examination.

33. The examination papers are sent in a sealed packet, not to be opened till the examination begins, each cover containing a sealed envelope with the candidate's name outside, and an index number inside, which is to be made over to him by the Examiner and opened by himself. This index number is to be entered by the candidate on each of his papers, *instead of his name, which is nowhere to appear on the proceedings.*

34. The examination should be held in the Examiner's or Executive Engineer's Office at such time as may be prescribed, and the several papers should be given out singly, on the day appointed for each. The exercises are to be worked out by the candidate in presence of the Examiner without assistance from books or otherwise.

35. The examination must be held simultaneously for all the candidates in the Examiner's or Executive Engineer's Office, if there be more than one.

36. The *question* need not be written out by the candidate, but only the answer and solution *in full*, with the number of the question prefixed. The answers may be first worked out on waste paper. The neatness and cleanliness of the candidate's papers will be taken into consideration in assigning values to his work. The papers should be of foolscap size, with the candidate's index number and the date, also the title of each subject at the head of the paper. No second copying should be allowed. The solutions as first written fair to be transmitted in a sealed envelope, to be headed "Solutions to examination questions," to the Principal, Thomason Civil Engineering College, or the Accountant General, as the case may require, without alteration or correction, immediately after

the close of the examination. The questions may be retained.

37. A certain time will be allowed for the solution of each paper, on the expiration of which the candidate's work, whether finished or not, must be made over to the Examiner. Questions remaining unsolved at the close of a sitting cannot be taken up again.

38. The examination in composition will be carried out as noted above, and the original papers sent up with the rest of the candidate's work.

39. The Examiner is requested to certify that the above rules have been strictly followed by signing the certificate below, and to specify any accidental or unavoidable deviations :—

> "Certified that the examination of the candidates, whose index numbers are , has been conducted strictly according to the above rules."

APPENDIX D.

Civil Engineers' Provident Fund.

(Vide Chapter I, para. 12.)

General Rules.

1. The institution of a Provident Fund under the conditions specified in Rule 2 is sanctioned* for the following Officers of the Public Works and Telegraph Departments :—

1. Civil Engineers on the effective list of the Public Works Department.
2. Civil Engineers transferred to the Accounts Branch, or the Superior Railway Revenue Establishment, or to Foreign service under Chapters XXXVI and XXXVII of the Civil Service Regulations.
3. All Civil members of the Superior Accounts Establishment who are not Civil Engineers.
4. Superior Civil Officers of the Indian Telegraph Department.
5. All Civil Officers of the Superior Revenue Establishment of State Railways who are pensionable.
6. Civil Under and Asistant Secretaries in the Public Works Branch of the Secretariat of the Government of India, or of a Local Government or Administration.

2. The conditions under which these Officers will join the Fund are as follow :—

(*i*) The monthly deposit may be not less than 5 per cent. and not more than 10 per cent. on the salary (as defined in the Civil Service Regulations) of each depositor for that month.

(*ii*) In the case of Officers in the Public Works Department on the 4th February 1885, or in the Telegraph Department on the 13th October 1886, the deposits will be voluntary, and may be discontinued and renewed at the option of the depositor.

Government of India, Public Works Department, Resolution No. 1525G., dated 5th August 1887.

General Rules.

But Officers joining either of these Department after the dates given above for the Department concerned must contribute 5 per cent. of their salary to the Fund, and may contribute up to 10 per cent. of salary. Apprentices may contribute to the Fund but will not be compelled to do so. The Officers of the State Railway Superior Revenue Establishment to whom these rules apply must be pensionable, and consequently appointed before 1st September 1881. Hence in their case the deposits are purely voluntary.

(*iii*) An Officer on leave of any kind may, at his option, subscribe any sum he pleases, subject to a minimum of 5 per cent. on his leave allowances, and maximum of 10 per cent. on the salary he would draw if on duty.

NOTE.—When an Officer's leave allowances are drawn *in India* the subscriptions will be dealt with as usual on audit of pay bills—see Rule 4. When, however, they are payable *out of India*, or when an Officer is on leave without allowances, he can contribute such amount as he pleases between the minimum and maximum as above, but must make his own arrangements for the payments.

(*iv*) Compound interest at 4 per cent. on such payments will be annually credited by Government to each Officer subscribing.

(*v*) The sum which will thus accumulate to the credit of an Officer will be his absolute property, to be handed over to him unconditionally on quitting the service, or in the event of his death before retirement, to his legal representatives. Government will not be bound by or recognise any assignment or trust executed or attempted to be created by any officer during his lifetime, and will only

make payments (1) during the lifetime of the Officer on his own receipts, (2) after his death in accordance with Rule 8 *infra*.

Administration of the Fund.

3. The deposits received under the foregoing Resolution will be placed in a Government Savings Bank named "Civil Engineers' Provident Fund." The administration of the Fund will rest with the Government of India in the Public Works Department.

Receipts of deposits.

4. Deposits will be received in the case of Officers of the Public Works Department by the various Examiners of Public Works and Railway Accounts throughout India, and in the case of Officers of the Telegraph Department, by the Examiner of Telegraph Accounts. They will be recovered by deduction from the pay bills, or may be made in cash. Deposits cannot, except in the cases provided for in the next rule, be made otherwise than through an Examiner or an Executive Engineer or Divisional Superintendent of Telegraphs who is in account with an Examiner.

5. An Officer who is not on the books of any Examiner, but receives his allowances either from the Civil Department or from a Local Fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must in either case specify the number of his account. His contributions will be passed on, by the Civil Accountant General in the case of an Officer of the Public Works Department, to the Examiner, Public Works Accounts, of the Province; and in the case of an Officer of the Telegraph Department, to the Examiner of Telegraph Accounts. The Examiner to whom the contibutions are passed on will exercise the responsibility mentioned in Rule 9, except in the case of officers whose salary bills are audited in the Civil De-

partment, when the Civil Audit Officer concerned will exercise the responsibility.

An Officer of this class who has not already been admitted must apply for admission to the Accountant General, Public Works Department.

NOTE.—For the purposes of this rule, so far as concerns Officers of the Public Works Department, the Examiner for the Province is, in the case of India Treasuries, the Examiner of Military Works Accounts.

Withdrawals.

6. No withdrawal will ordinarily be allowed from the deposit until the depositor quits the service or dies. But on Local Governments or Administrations being satisfied that the pecuniary circumstances of a depositor are such that the indulgence is absolutely necessary, a deposit may be temporarily withdrawn under orders issued by the respective Local Governmemts and Administrations—

(*i*) to pay for the passage of the depositor going on leave out of India on medical certificate or returning after such absence;

(*ii*) to pay for the passage of any member of the depositor's family coming from beyond the sea, to join him, or going beyond the sea, sick, or from some urgent cause.

A withdrawal thus sanctioned will be made after reference to the Comptroller General to ascertain that it is covered by the amount at credit.

NOTE.—In the case of depositors of the Telegraph Department, the Director General of Telegraphs exercises the powers of a Local Government.

Withdrawals may be allowed in the case of officers who, by reverting from the Superior to the Subordinate Establishment, become ineligible to subscribe to the Fund.

7. Withdrawals under Rule 6 will be recovered in twenty equal monthly instalments compulsorily deducted from salary in addition to contributions under

General Rules.

Rule 2, whenever full salary is drawn, until the whole is refunded. Such instalments may be paid in advance.

Deceased depositors.

8. The balances of deceased depositors will be paid according to Rules 51 and 52, Chapter 21, of the Civil Account Code, 4th edition, and Act V of 1873.

Rules 51 and 52 of Chapter 21 of the Civil Account Code, 4th edition.

51.—The cases of decease and lunacy of depositors are provided for by Act V of 1873.

As regards deceased depositors, Act V of 1873 applies to those balances only which do not exceed Rs. 1,000. Balances in excess of Rs. 1,000 should be paid on production of Probate, Letters of Administration, or a Certificate under Act XXVII of 1860, unless otherwise ordered by the Local Government, which has a discretionary power to dispense with such evidence in cases where it is of opinion that to require it would cause hardship, and to dispense with it would involve no appreciable risk.

52.—When repayment is made under Section 4 of a deposit belonging to the estate of a depositor deceased, the list of deposits repaid must be supported by a Certificate from the Secretary, in Form 62.

Form 63 is prescribed for certificate under section 8 of Act V of 1873 (Savings Banks Act) required for proceedings regarding deceased depositors' estates.

Responsibility of Examiners.

9. For the proper admission of depositors, the correct realisation of the receipts, and the admission and payment of the withdrawals, the Examiners, as Audit Officers, will be entirely responsible except as provided in Rule 5. The functions of the Comptroller General are purely those of keeping the account of the receipts and withdrawals as reported by the Examiners.

Examiner's account of deposit.

10. All sums received from depositors will be credited and all sums withdrawn will be charged by the Examiners under the head "Civil Engineers' Provident Fund."

General Rules

11. The Examiner will, at the end of each month, forward to the Comptroller General, Savings Bank Department, a statement, in Public Works Department Form No. 82A, of the sums he has received on account of the Fund. This statement will contain—(1) the dates of receipt; (2) the numbers of the depositors' accounts; (3) names and official designations of the depositors; and (4) amounts of deposits. The total of this statement must agree with the corresponding credit in the Examiner's account as rendered to the Accountant General. For numbers of depositors' accounts see below, Rule 15.

12. The Examiner will similarly forward a monthly statement of withdrawals in Public Works Department Form No. 82B. This statement will give the following particulars, and the total of it must agree with the corresponding debit in the Examiner's monthly account as rendered to the Accountant General:—(1) dates of payments; (2) numbers of depositors' accounts; (3) names and official designations; (4) amounts paid; (5) number and date of the orders of the Local Government or Administration for payment as prescribed in Rule 6. For numbers of accounts see below, Rule 15.

Monthly account of withdrawals.

The Accountant General will, together with his monthly account, send to the Comptroller General a complete statement, by Examiners, of the total receipts and withdrawals on account of the Provident Fund.

13. The yearly receipts and charges on account of the Civil Engineers' Provident Fund will be cleared from the books of the various Examiners by transfer to those of the Examiner of Accounts, Military Works, in whose books consequently the transactions of the whole Fund will be recorded.

Accounts of Fund to be transferred annually to the books of Examiner, Military Works Accounts.

General Rules.

14. The account of each depositor will be posted in a ledger, to be kept by the Comptroller General, Savings Bank Branch. The ledger will be closed as soon as possible after the 31st March of each year.

Depositor's ledger.

15. Every account in this ledger will receive a distinct number. The number so given to the depositors' accounts will be consecutive. When a new depositor is admitted, the Comptroller General will, on reference, notify to the Examiner concerned, or in the case of depositors not on the books of any Examiner, to the Accountant General, Public Works Department, the number to be given to his account, and this number will be quoted against all further deposits and all withdrawals in the statements prescribed in Rules 11 and 12. A depositor's number will not be altered, nor will the numbers of closed accounts be given to new depositors. In the event of the depositor's transfer a certificate should be forwarded to the Accounts Officer of the Province or Railway to which he is transferred, showing the number given to the depositor's account, the amount contributed by him during the last four months of his service prior to transfer, and the sum, if any, withdrawn under Rule 6 of the Rules of the Provident Fund, which remains to be compulsorily recovered.

Numbers of depositors' accounts.

16. Interest will be allowed for each calendar month upon the minimum balance of the depositor's account, between the close of the fourth day and the end of the month. In calculating interest under this Rule, the deposits received by deduction from salary will be considered as paid into the Fund on the 1st of the month succeeding that for which the salaries from which the deductions are made are due. The interest will be calculated monthly as provided for in the form of ledger, but will not be added to the principal until the end of the official year, except when the account is to be finally closed, in

Interest.

which case the interest will be paid, after reference, as prescribed in the next section.

Closing of account.

17. When an account is to be closed, the Examiner, who at the time is charged with the receipt of the deposits, will submit to the Comptroller General a statement of the transactions of the past four months, certifying them to agree with the debits and credits in his accounts (or submitting such certificate of any other Examiner in whose accounts they were included), and will apply for an order for payment of interest and principal up to date. The account will be made up in advance by the Comptroller General and issued in the Form A attached, with an order directing the debit.

Addition of interest.

18. The amount of interest to be added to the balance of the Fund will be calculated each year by the Comptroller General, who will issue a direction to the Accountant General, Public Works Department, to credit the amount to the Fund by debit to Civil Department in the Exchange account between the Comptroller, India Treasuries, and the Examiner of Accounts, Military Works. This transaction must include the debits on account of interest paid during the year on closed accounts, which, during the currency of the year, is debited to the Fund itself.

Yearly advice to depositors.

19. As soon as possible after receiving the March accounts of the Accountant General, Public Works Department, the Comptroller General will make up each depositor's account, with interest, to March 31st, and will send him, through the Examiner in whose account his last subscription was received, a statement of his account in Form A annexed, or in some similar form. Depositors are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the Comptroller Gen-

eral within one month from the date of their receipt, Government will not be responsible for any sums not thus acknowledged.

20. Any depositor may, once in the official year, but not oftener, receive, on application to the Comptroller General, a copy of his account for the last official year, and for so many months of the current year as may have been posted and agreed with the accounts of the Department.

Form A.

Civil Engineers' Provident Fund.

Deposit Account of _____ *(name)* _____ *(designation)* _____ *Deposit No.* _____
in the Civil Engineers' Provident Fund for the year ending the 31st March 189 .

During the month of ———.	Deposits.			Interest.			Withdrawn.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
(Each month to be entered consecutively.)									
Total .									

Statement of account for the year ending March 31, 189 .	Rs.	A.	P.
Balance on 1st 189 , including interest			
Additions during the year . . .			
Interest			
Total .			
Deduct withdrawals			
Balance on 189 . . .			

Remarks.

Dated _____

Deputy Comptroller General,
(Savings Bank Branch.)

APPENDIX E.

Rules regarding the sale of property to Natives by British Officers.

(Vide Chapter IV, Para. 6.)

REMARKS . . 1 | GENERAL RULES . .

General Remarks.

NOTIFICATION—By the Government of India, Home Department, No. 1437, dated Simla, 23rd September 1881—(Public Works Department Circular No. 19 P. W. of 1881.)

The following Resolution of the Foreign Department containing rules regarding the sale of property to Natives by British Officers, whether Civil, Military or Uncovenanted, is republished for general information:—

Extract from the Proceedings of the Government of India in the Foreign Department,—(No. 1667, dated 30th September 1868).

RESOLUTION.—His Excellency the Viceroy and Governor General in Council observes that these references originated with a case which occurred at Allahabad where an Officer wished to part with his house to a Native under circumstances not open to any suspicion, and, with a remark from the Home Department to the effect that some change or relaxation of the rule, which prohibits the sale of property to Natives by public servants under any circumstances, seemed desirable. At present, under the Notification of the 3rd of December 1858, drawn up in consequence of the orders of the late Court of Directors, sales of property to Natives are strictly prohibited, and Officers are thereby directed to refer all transactions, in regard to which they have any doubts, for the orders of superior authority.

General Rules.

2. His Excellency in Council observes that the weight of authority on the part of the various Administrations and Departments which have lately been consulted on this subject is decidedly in favour of some modification of the existing rule, or, at least, of more clearly and accurately defining the course to be pursued in such cases. There can be no doubt that the restrictions imposed hitherto on such transactions have been, to a certain extent, beneficial, and that the Government of India, though it can place a full reliance on the fair dealing, honour and integrity of its Civil and Military services, has a right to expect, not only that all such transactions shall be correct and unimpeachable in themselves, but that they shall not run any risk of misconstruction at the hands of designing, ignorant or credulous persons.

3. The Government of India is also well aware, as pointed out by some of the high authorities consulted, that many officials who, on joining their stations, have become the owners of houses either under an absolute necessity, or from laudable motives of convenience and comfort, may, on quitting the district or province to which they have been for some time attached, literally find no purchasers for their property, except Natives of wealth or substance. When such transactions openly and avowedly take place, no evil consequences, His Excellency in Council thinks, need ever ensue under proper precautions.

General Rules.

4. The following rules have therefore been drawn up in supersession of the existing rule, and are hereby published for general information. They must be considered applicable to European public servants of all descriptions, Civil, Military, and Uncovenanted :—

5. I.—Whenever a public servant wishes to dispose of a house, bungalow, elephant, horse, or, carriage, or, other valuable property, to

any Native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Local Government to which he is subordinate, stating the facts and circumstances and the price offered for the article to be sold. The Local Government will then pass such orders on the reference as may seem fit and proper.

II.—Whenever a public servant is about to quit his station or district permanently or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages and horses, and the like property of value, to Native purchasers, he shall report his intention to the Commissioner or the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction, or in reporting the circumstances to the Local Government for further orders.

III.—Whenever a public servant, on quitting his station or district, wishes to dispose of his furniture, household goods, livestock, etc., he is at full liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is that the transaction should be open and patent to everybody on the spot.

—Rule No. I is to be considered applicable to purchases equally with sales.

General Rules.

6. The observance of the above rules will, His Excellency in Council thinks, fully meet the inconveniences and exigencies to which gentlemen of acknowledged honour and probity would be put on many occasions if debarred from such transactions; while, at the same time, they will be a sufficient safeguard against any abuse, any imputation of unfair or interested dealings, or any possibility of misconception on the part of the non-official community.

NOTIFICATION—By the Government of India, Home Department, No. 53, dated 20th January 1882—(Public Works Department Circular No. 1 P. W. of 1882).

In continuation of Home Department Notification No. 1437, dated the 23rd September 1881, republishing rules regarding the sale of property to Natives by Government officers, it is hereby notified for general information that the above rules are not applicable to *bonâ fide* transactions with regular dealers.

APPENDIX F.

Rules on the subject of Landholding and Commercial Speculations.

(*Vide Chapter IV, Paras. 2 and 8.*)

General Rules.

Circular letter No. $\frac{21}{797\text{-}806}$, dated Simla, 13th May 1885 (Public Works Department Circular No. 7P. W. of 1885).

From—The Secretary to the Government of India, Home Department,

To—All Local Governments and Administrations.

In the course of correspondence with a Local Government it has been brought to the notice of the Government of India that some misapprehension exists as to the precise scope and proper interpretation of the Standing Orders, which regulate the connection of public servants with landholding and commercial speculations in India. The Governor General in Council accordingly considers it desirable, in continuation of Home Department Resolution Nos. 5—224-248, dated 20th February 1884, to frame, for facility of reference on the part of Local Governments and Administrations and officers serving under them, a brief summary of the existing rules, and of the more important interpretations which have been placed upon certain of them by the Govern-

ment of India with the approval of Her Majesty's Secretary of State.

2. Covenanted Civil Servants, Military Officers in civil employ, and all persons holding civil offices ordinarily held by Covenanted or Commissioned officers of the two classes abovementioned, are prohibited from acquiring or holding land within the Province in which they are employed, or with the Administration of which they are concerned, whether that connection be permanent or temporary.* This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

and possession of landed property intended to be applied to agricultural purposes.

* To Secretary of State, No. 40, dated 16th June 1873; from Secretary of State, No. 99, dated 26th August 1873 (embodied in Home Department Resolution No. 13-467, dated 13th February 1874).

NOTE.—The orders contained in this paragraph are applicable to all officers of the Public Works Department, including Civil Engineers.

3. Natives of India appointed under the Statutory rules are permitted to hold any lands actually in their possession when they enter the service of Government, or which may come into their possession thereafter by inheritance, gift† or device provided that full information in respect of such lands is given to the Local Government, which will consider in each case whether the fact of an officer holding any particular lands need be a bar to his employment in the district where these are situated. No fresh purchase of land is, however, allowed on the part of a Statutory Civil Servant without the previous sanction of the Local Government under which he is serving.‡

† That is, *bonâ fide* gifts from relatives or near friends.

‡ Home Department Resolution Nos. 11 426-37, dated 17th March 1882; and Circular Letter Nos. 26—1095-1104, dated 21st July 1882.

(Despatch from Secretary of State, No. 68, dated 8th June 1882.)

4. Uncovenanted officers exercising independent judicial or revenue functions, whether of European,

General Rules.

Eurasian or Native descent, are not debarred from acquiring or possessing landed property in British India for agricultural purposes, provided that they must not hold landed property in the districts in which they are employed. Although Uncovenanted officers are not precluded from holding land, it is inexpedient that appointments which necessarily confer a considerable amount of power and influence on their occupants, such as those of Munsif, Deputy Collector, and Tehsildar, should be filled by persons holding landed property within their jurisdiction.*

* Despatch from Secretary of State, No. 22, dated 10th August 1861.

5. Officers of all classes (including candidates for office) must be required to make a declaration of the fact of their being in possession of, or of their having acquired, landed property, stating the district within which it is situated, with such other particulars as may be considered necessary, of which registers should be kept by the Local Governments concerned.†

† Despatch from Secretary of State, No. 22, dated 19th August 1861.

6. It is incumbent on the several Local Governments to take care that no officer, who may be in possession of landed property in British India or elsewhere, to whatever Branch of the service he may belong, shall apply any portion of the time and attention which ought to be devoted to his public duties, whether Civil or Military, to the management of that property, and that longer and more frequent leaves of absence are not permitted on that account.‡

‡ Despatch from Secretary of State, No. 22, dated 10th August 1861.

Acquisition and possession of landed property in Native States for any purpose.

7. Civil servants and Military officers in the actual service of the Crown in India are prohibited from holding lands in a Native State for any purpose whatever. This prohibition does not extend to

land occupied merely by buildings for residence and their usual appurtenances.

8. With regard to investments other than those in land for the profits of cultivation, officers of every rank and class in the public service are expected to abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings of the kind with which their public duty is connected.* Subject to this general proviso, there is no objection to Government† servants holding shares in Mining or other Companies (including agricultural Companies) having for their object the development of the resources of the country, provided that they must not take part in the management of any such Company, and that they must not be employed in the districts where the operations‡ of the Company with which they may be connected are carried on§. This latter prohibition must be held to apply sometimes with less, sometimes with greater, force to certain officers connected with the Central Administration, such as Members of the Local Government, Members of the Board of Revenue, and their Secretaries; and to indicate the necessity of great circumspection on the part of such officers

Investments other than those in the profits of cultivation.

6 of Despatch from the Government of India, to Secretary of State, No. 40, dated 16th June 1873; Despatch from Secretary of State, No. 99, dated 26th August 1873; and Home Department Resolution No. 13—467, dated 13th February 1874.

† The Secretary of State has held (*a*) that the Standing Orders as to the connection of Government officers with Trading Companies apply only to gazetted officers of the Covenanted and Uncovenanted Services, and do not apply in the case of clerks and other Ministerial officers in Government employ, with regard to whom the supervision of heads of Departments should suffice as a check.

(*a*) Despatch No. 73, dated 19th July 1883, paragraph 5.

‡ *N.B.*—The right of officers, Civil and Military, to hold shares in agricultural Companies operating in Native States, is regulated by the same rules as apply to their holding shares in similar Companies within British territory.

Despatch from Secretary of State, No. 22, dated the 25th November 1862, para 5.

§ Despatch from Secretary of State, No. 46, dated 31st May 1882.

General Rules.

as to the undertaking with which they are connected in any part of the Province in which they are employed.*

* To Madras Government, No. 1086, dated 10th July 1884.

9. In the matter of taking part in the management of a Company, it has been decided† that the prohibition was not intended to

† Despatch from Secretary of State, No. 73, dated 19th July 1883, para. 4.

participation of Government Officers in the direction of those Companies only which are designed to develop the resources of the country, but also to preclude such officers from taking part in the direction of such institutions as Banks.‡ It has also been held that the prohibition against officers taking part in the management of a Company applies§ to public servants on leave equally with those in active service, but that it does not extend ‖ to officers who, with the consent of the Government of India, take service under Railway Companies working under concessions from Government, nor does it apply to the management ¶ of Associations which are established *bonâ fide* for the purpose of mutual supply and not of trade and trade profit (provided in this latter case that the interests of Government do not suffer by the double employment of the officer concerned). Although the prohibition against taking part in the "management" of a Company cannot, taken literally, be held to debar an officer from taking part as a promoter, or as one of the applicants for registration in the memorandum of association, the Governor General in Council has held that the danger against which the prohibition was aimed, namely, that of official influence

‡ Para. 4 of Despatch from Secretary of State, No. 73, dated the 19th July 1883.

§ From Secretary of State, No. 99, dated 7th September 1882.

‖ Resolution of the Public Works Department, Nos. 1650—1672 G., dated 14th December 1882.

¶ Despatch from Secretary of State, No. 73, dated 19th July 1883.

General Rules.

being abused or official trust betrayed, is, under such circumstances, not much less than if the officer took part in the management after the Company has been started. Government servants are, therefore, distinctly forbidden to take any part in the promotion or registration of Companies.

the [illegible] Banks and Trading Companies apply to all gazetted officers of Government, and that no such [illegible] pointment under Government, whether pensi[illegible]

or

has also decided that the Solic[illegible]

of Companies so long as the public service in no way suffers Banks or Companies are not antagonistic to those of the Gov[illegible]ed to G[illegible]

The orders prohibiting Government servants from becoming Directors of Public Companies do not apply to non-gazetted and ministerial officers in Government employ, in whose case it is expected that the supervision of heads of departments and offices will suffice as a check. It must, however, be distinctly understood that Government can at any time prohibit any extra employment which in its opinion it is undesirable that its servants should undertake.

10. It is a standing order that servants of Government are required to abstain from speculative investments, but no literal definition has been laid down as to the stage at which, or circumstances under which, the holding of land or other valuable property becomes s[illegible]culative. It is obviously speculative to secure a gr[illegible] of land supposed to be auriferous with the object disposing of it hereafter to Companies. Habitual s[illegible]culation by officials has been always held to be an ev[illegible] and the Government has reserved* to itself full power to deal stringently with the practice whenever it appears

Speculation generally.

Secretary of State, No. 40, dated 16th June 1873.

Despatch from Secretary of State, No. 99, dated 26th August 1873.

General Rules.

to prevail. The general distinction, which exists between permanent and speculative investments, is sufficiently described in the extract given in the margin* from Home Department letter to the Government of Bengal, No. 1495, dated 10th April 1873.

11. The foregoing paragraphs contain a brief summary of the more important orders which have been issued from time to time on the subjects under notice, and the Governor General in Council trusts that they will serve as a useful guide to Local Governments and Administrations and to officers serving under them. It should, however, be understood that this summary merely embraces the more important orders, and does not profess to be exhaustive.

* The Government of India consider that there exists an essential difference between permanent and speculative investments; that the distinction is one of motive, and that the frequency of a man's purchases and sales may be, and usually is, very good evidence of his motive in effecting them. If an officer habitually buys and sells securities of a value notoriously fluctuating, it is clear that he is addicted to speculation, and he thereby undoubtedly lays himself open to the disapproval of Government, which can be expressed in various ways, and in a degree proportionate to the nature of the dereliction. If he engages in such pursuits to an extent which attracts public notice and unfavourable remark, so that his integrity or his application to his public duties is discussed and doubted, then he has given rise to a scandal with which the Government will have to deal.

No. $\frac{33}{2405\ 2414}$, dated the 11th September 1888 (Public Works Department Circular No. 15 P. W., dated 3rd October 1885).

From—The Secretary to the Government of India, Home Department,

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

In paragraph 5 of Home Department Circular letter No. $\frac{21}{797\text{-}806}$, dated the 13th May 1885, which gives a summary of the existing rules and orders regulating the connection of public servants with land-holding and commercial speculation in India, it was laid down that officers of all classes (including candidates for office) must make a declaration of the fact of their being in

possession of, or of their having acquired, landed property, stating the district within which it is situated, with such other particulars as may be considered necessary, and that registers containing such particulars should be kept by the Local Government concerned.

In continuation of these orders I am now to say that His Excellency the Governor General in Council is pleased to direct that in future similar particulars must be given of property held by, and managed by, wives of officers or other members of their families living with, and in any way dependent on, them; and that the management of such property shall be subject to the same restrictions as that of property belonging to themselves.

APPENDIX G.

Rules regarding acceptance by Public Officers of addresses and testimonials.

(*Vide Chapter IV, Para. 8.*)

(Proceedings of the Government of India, Home Department (Public), No. $\frac{24}{1629-45}$, dated the 22nd July 1887.)

RESOLUTION.—In re-issuing the rules contained in Home Department Resolution of the 11th May 1885, with certain necessary additions, the Governor General in Council desires to invite the renewed attention of Local Governments and Administrations to the subject with which they deal, and to impress on all concerned by them the duty of exact obedience to these regulations.

2. The rules do not apply to the receipt of addresses by the head of any Government or Administration.

Rules.

1. Save as in these rules otherwise provided, all servants of Government, Covenanted or Uncovenanted, are forbidden to receive complimentary or valedictory addresses in any form; or to accept testimonials of any kind; or to attend public meetings, or complimentary entertainments of a formal and public character, held in their honour.

2. The Government views with disfavour all similar manifestations in the case of retired officers, when following immediately upon their retirement from active service, and designed as an acknowledgment of acts done by them while in the service of Government.

3. It is not intended to prohibit such an expression of regard for the private or official character of an officer retiring from service, or leaving his station or

district, as is involved in a farewell entertainment supported by his personal friends, even though some of these may be his official subordinates. But it is expected that the proceedings on such occasions will be substantially of a private and informal character.

4. Local Governments and Administrations are authorised to forward to an officer, who has left a station or district, the Resolution of any local public body recording a vote of thanks to him for help and advice afforded during his official connection with the station or district.

5. Medical Officers are not prohibited from receiving pecuniary recognition of their services from a community or body of persons which may desire to acknowledge these, but the previous sanction of the Local Government or Administration must be obtained by Medical Officers before receiving any public complimentary address.

6. Nothing in the above rules is meant to prohibit compliance with the request of a public body that a Government officer should sit for his portrait, bust or statue in recognition of his public services: provided that the portrait, bust or statue is not intended for presentation to the officer concerned.

7. The participation of Government officers in the raising of funds for the foundation of scholarships, or for procuring a portrait, bust or statue, as a spontaneous recognition of the services of a Government officer is not forbidden; but it should be clearly understood that any solicitation on the part of officers of Government for subscriptions from any person who does not voluntarily come forward to contribute is disapproved by the Government of India.

8. The previous sanction of the Government of India must be obtained to the relaxation of these rules in any special case in which the Local Government or Administration may think this desirable.

APPENDIX II.

Regulations for the Instruction at Chatham of Royal Engineer Officers from India.

(Vide *Chapter V, Paras. 18 and 20.*)

Study for promotion { Captains who have elected for continuous service . . 18
Other Officers . . 12

Special Instruction . . 18
General Regulations 24

Study for Promotion.

Captains who have elected for continuous service.

1. Every officer of Royal Engineers, who has elected to render continuous service to the Government of India under the terms of the Royal Warrant of the 20th February 1886, will be required, after he has been one year a Captain, and before he has been eight years in that rank, to join the School of Military Engineering at Chatham, with a view to becoming acquainted with the progress made in military science and engineering, and to qualify himself for promotion in his corps.

The course of instruction will last about eight months, commencing on the 1st April.

The number of such officers who will be appointed to the School of Military Engineering in any one year will not exceed 15. They will be selected by the Government of India.

If in India when appointed, the officer will travel at the public expense, and be provided with passage to England by troopship, and if he return to India on the completion of the course, he will be provided with a

return passage. He will also receive travelling expenses as from port of debarkation to Chatham, and again as from Chatham to port of embarkation.

2. From the date of relief of his departmental or staff duties to date of embarkation, he will be entitled to the Indian pay and allowances of his rank, and he will be entitled to the same allowances on his return from date of debarkation to the date of joining his appointment.

3. From date of embarking from India to date of return as above, he will receive English pay and Engineer pay of rank. Servant's allowance will also be granted from date of arrival in England to date of embarkation on return, and also for the period of the voyage, except in a troopship, provided that the officer is accompanied by his civilian servant. He will, in addition, while at the school, be entitled to quarters or the usual allowance in lieu, and to fuel and light allowance.

4. The Indian pay and allowances of an officer in civil employ will be borne by the Department in which he is employed, from the date of relief of his duties to the date of embarkation, and, on his return, from date of debarkation to the date of joining his appointment.

5. In the case of an officer appointed to the school while on leave, who does not elect to draw pay and allowances under para. 6, the period of duty will commence from the date on which he joins at Chatham, and he will receive the above allowances, &c., from that date. He will have no claim to travelling allowances prior to joining, but if he return to India at the earliest opportunity after completing the course, he will be granted travelling expenses to port of embarkation, and a free passage, and be considered on duty up to the date of his arrival in that country.

6. Royal Engineer Officers, who have elected for continuous service in India, if appointed while on fur-

lough to the School of Military Engineering at Chatham under article 7 of the Royal Warrant of 20th February 1886, may, if they desire it, draw furlough pay and allowances in lieu of English pay and allowances while going through the Chatham course, but in this case the period spent at the school must count as furlough, and the officers will not be entitled to travelling expenses or a free passage.

The only allowance that can be drawn with furlough pay is lodging allowance* at the Indian rate when the officer is not provided with quarters.

7. An officer may, on obtaining the assent of his Government, be granted leave on the termination of the course of instruction, or, if on leave when appointed, be allowed to avail himself of any unexpired portion of that leave, but in either case his duty will terminate at the date of quitting the school, and he will forfeit his claim to a free passage back to India.

8. The whole period passed on duty will reckon as service for pension, and also, in the case of an officer under the Civil Service Regulations, for furlough.

9. Every officer is expected, while at Chatham, to pass the examination qualifying him for promotion to the rank of Major, as under no circumstances will an officer be ordered there for a second time.

* *Extract, para. 6, of the India Office Memorandum relating to the various classes of instruction which officers of the Indian Army are permitted to attend while on leave in England.*

6. Lodging allowance, when quarters are not provided, will be issued after the termination of a class of instruction to each officer who obtains a certificate of qualification.

The daily rates are as follows: —

	Shillings.
For a field officer	8
,, Captain	6
,, Subaltern	4

To enable an officer to receive the lodging allowance, he must send to the India Office a certificate that he was not provided with quarters. The certificate must be signed by some competent authority, and must state the dates from and to which the officer was under instruction. The certificate of qualification must also be produced.

* * * *

Study for Promotion—Continuous Service Officers.

10. It is to be distinctly understood that an officer, who chooses to pass in India the prescribed examination for promotion to the rank of Major, will still be required to do duty at Chatham for eight months, in order to make himself acquainted with the progress made in military science and engineering.

11. If, under special circumstances, it is found inexpedient to order home a continuous Indian Service Captain of Royal Engineers previous to his promotion to the rank of regimental Major, the officer will be directed to join the School of Military Engineering for the purpose of going through the prescribed course of instruction as soon after his promotion as his services can be spared.

12. Any Royal Engineer Officer, who has passed in subjects *a* and *b* for promotion before appointment to the Indian class at Chatham, need not join for the first month of the course. On arrival in England he should report himself to the Commandant of the School of Military Engineering for the purpose of ascertaining the exact date on which he should join.

13. Privilege leave to Royal Engineer Officers serving in the Public Works or Military Works Departments who have elected for continuous service, when they proceed to Chatham to study for promotion, is governed by the following rules:—

I.—The period passed at Chatham does not interrupt privilege leave previously earned, but it does not count for further privilege leave.

II.—Privilege leave may be taken either—

(*a*) between the date of giving over charge in India and joining at Chatham; or

(*b*) between the date of leaving Chatham and embarking in England for India.

III.—In case (*a*) the officer will pay the expenses of his journey to England; and in case (*b*) from England.

Study for Promotion.

Other Officers.

14. Lieutenants and Captains of Royal Engineers, other than Captains who have elected for continuous service in India, when on furlough in England, will be allowed to spend a certain time on duty at the School of Military Engineering at Chatham.

15. The time to be passed on such duty is to be limited to a maximum of six months after the first eight years of service in India qualifying for furlough, and three months after the second period of six years.

16. Officers will be called upon to pass the required examination on the termination of the period of instruction, and prior to quitting the School of Military Engineering.

17. Officers who wish to study for promotion must join at Chatham for the course commencing on 1st April.

Special Instruction.

18. In addition to those studying for promotion, a limited number of Royal Engineer Officers on the Indian Establishment, whether they have elected for continuous service or not, while on furlough in England, will be allowed to go through special courses of instruction at the School of Military Engineering in the following subjects:—

1. Field works.
2. Surveying.
3. Construction.
4. Telegraphy.
5. Photography.
6. Chemistry.
7. Submarine mining.

Special Instruction—General Regulations.

19. The number of officers to whom this privilege shall be granted shall not at any one time exceed four.

20. The period spent at the school shall ordinarily be limited to six months, but it may be extended to nine months in special cases where officers may desire to go through complete courses of submarine mining, and may exhibit special aptitude for that subject.

21. As far as possible all applications should be made three months prior to the time at which the officers propose joining at the School of Military Engineering, and the officers should specify the subject or subjects which they wish to take up, in order that the Commandant may make the necessary arrangements for their instruction.

22. Officers on furlough on medical certificate will only be allowed to go through special courses of instruction when the courses can be completed within the period of their leave.

23. In addition to the above, short classes for instruction in field works and military sketching commence on 1st April and 1st August in each year, and last three months.

General Regulations.

24. Officers who join the school during their leave, whether they have elected for continuous service or not, will not be allowed thereafter to resume such unexpired portion of their leave as will carry them over an aggregate absence from India of two years, without the sanction of the Government under which they are employed.

25. The prior sanction of the Local Government will also be required before such officers are allowed to undergo courses of instruction during their leave, when their doing so will necessitate a total absence of more than two years, or to enter on such duty at the expiration of their ordinary furlough of two years or leave of one year in the case of an officer under the leave rules

for the Staff Corps. This rule will be relaxed only when the officers, permitted to join the school of Military Engineering to study prior to examination for promotion, are unable, from any cause beyond their control, to complete the required examination within the period of two years' furlough, in which case such short extension of that period may be allowed without reference to India as will enable them to pass the examination before returning to India.

26. Officers on furlough or leave may reckon the time passed at Chatham either as part of their furlough or leave, or as in addition to their furlough or leave, subject to the provisions of paras. 24, 25 and 31.

27. In the former case they will receive furlough or leave pay during the period, with lodging allowance at the rates fixed under Indian Regulations, provided they do not occupy public quarters; and in the latter case they will receive English pay, and, the allowances and other advantages fixed under Royal Warrant for officers of the Imperial Establishment under similar conditions.

28. In no case will the pay admissible under the leave rules of the Staff Corps, the Civil Service Regulations, or the Furlough Regulations of 1868, be issued after an officer, whether he has elected for continuous Indian service or not, has completed two years' absence from India, or after his leave on medical certificate has expired.

29. Officers on furlough on private affairs are expected to reserve a sufficient amount of the leave granted to them in India to enable them to return to their duty before the expiration of such leave; in cases in which the balance of furlough remaining available at the expiration of the term of study is only sufficient to allow for the return voyage to India, they will be allowed one month's leave, previous to embarkation, on English furlough pay. Officers on furlough on medical

certificate, whose leave may expire while they are studying for promotion, will also be allowed, on being reported fit to return to duty, a month's leave on English furlough pay after quitting the school.

30. A certificate of proficiency will be required in all cases to authorise the period passed in study to count as service in India. It will not reckon as service for furlough.

31. The time passed at Chatham at the classes referred to in para. 18 is not allowed to reckon as in addition to furlough, or as service in India.

APPENDIX I.

(*Expunged.*)

APPENDIX J.

Rules for regulating the purchase of books and newspapers or other periodical publications at the public expense.

(*Vide Chapter VI, Para. 11.*)

General Rules.

RESOLUTION—By the Government of India, Department of Finance and Commerce, No. 2980 $\frac{\text{Accounts and Finance}}{\text{Stores}}$, dated 25th August 1884.

RESOLUTION.—The rules for regulating the purchase of books and newspapers or other periodical publications at the public expense are now contained in various orders and circulars, some of which are of old date and apt to be overlooked. It has, therefore, been considered desirable to consolidate them, and the rules in the succeeding paragraphs should in future guide all such purchases.

2. These rules apply to books or newspapers purchased at the cost of the Imperial and Provincial Revenues and of Incorporated Local Funds, but not to those purchased on account of excluded Local Funds.

3. Books and newspapers * or other periodical publications, whether published in or out of India, shall not be purchased or subscribed for at the public expense by any public Officer without the previous sanction of the Local Government, or, in the case of Officers under the Government of India, of the Department to which the Officer is subordinate.

4. Books for regimental schools, regimental and prison libraries, and military offices will, so far as the requisitions are in accordance with the rules in force in

* NOTE.—The supply, for official use, of newspapers and other periodical publications, whether published in or out of India, is regulated by the orders contained in Resolution by the Government of India in the Department of Finance and Commerce, No. 5967, dated 1st November 1888, printed further on.

the Military Department, be brought under the orders of the Government of India in the Military Department for the Bengal Army, and of the Governments of Madras and Bombay for the armies in those Presidencies.

5. Books for the Educational Department should be obtained under the present rules and usage of the several Local Governments concerned.

6. The Officers of the Account Department are enjoined to require proof of such sanction before admitting charges of this character.

7. Government does not undertake to supply books and newspapers indiscriminately, and supplies must be confined to what is found actually necessary for the public service independently of the desire of Officers for improvement on subjects connected with their duties. Purchases of hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive Officers, but mainly for Officers charged, among other duties, with important deliberative duties of advising Government on special or important subjects.

8. Local Governments may sanction the purchase at the public expense of commentaries or annotations on Acts of the Legislature when they consider such purchase desirable in the interests of good administration. They should, however, carefully consider, in each case, whether such works should be purchased at the cost of the State, or whether they are not such as an Officer should provide at his own expense in order to maintain his efficiency.

9. Directories and works of a cognate character can only be allowed under special circumstances where there may be evident inconvenience to the public service if they are not at hand for reference.

10. Official publications issued in India, such as the Postal Guide, the Civil Lists, the Codes of the Financial or Public Works Departments, the Army

General Rules.

Lists, &c., are to be supplied only under instructions from the Local Governments or Departments of the Government of India. No payment should be required for books of this class.

11. Official publications* (other than Parliamentary papers) published in England should be procured by the Departments of the Government of India, and by the Local Governments and Administrations requiring them for their own use and for the use of the Officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

* The following are not to be considered official publications:—
Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply).
London Gazette.
War Office Army List.
British Postal Guide.
Navy List.

12. Parliamentary papers required for Departments and Officers elsewhere than in the Presidencies of Madras and Bombay will be supplied, as published by the Secretary of State to the Home Department of the Government of India, under the terms of his Despatch No. 5, dated 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

13. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

14. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

15. Payments for books, newspapers, and periodicals procured from abroad should, by preference, be made in

General Rules.

India, either through an agent or a bank on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the Local Accountant General and the accounting Officers of the Military and Public Works Departments, who should be responsible for the purchase of bills.

RESOLUTION—By the Government of India, Department of Finance and Commerce, No. 5967, dated 1st November 1888.

Read again Financial Resolution No. 2980, dated the 25th August 1884, regulating the purchase of books and newspapers or other periodical publications at the public expense.

Read also the following papers regarding a proposal to entrust the Superintenent of Stationery with the duty of supplying books and newspapers required for public officers in each Presidency :—

* * * *

* * * *

Under the Resolution of 25th August 1884 read above, books and newspapers or other periodical publications, whether published in or out of India, cannot be purchased or subscribed for at the public expense by any public officer without the previous sanction of the Local Government, or, in the case of officers under the Government of India, of the Department to which the officer is subordinate. It has been ascertained that the control exercised by the sanctioning authorities under the existing rules over expenditure on this account might be improved by an annual review of sanctions once given under a system by which information of the expenditure annually incurred can be periodically placed before the sanctioning authority. As the amount annually expended upon periodicals is large, it was considered that it would be advantageous if a single officer, namely, the Superintendent of Stationery in each Presidency, were charged with the duty of—

(*a*) ordering newspapers and other periodical publications required ;

(*b*) paying for them ; and

General Rules.

(*c*) forwarding returns to the controlling authority shewing the expenditure incurred.

2. It was not proposed by this arrangement to interfere with the powers possessed by the authorities sanctioning expenditure, as the duty of the Superintendent would be merely to carry out orders conveyed to him; but it was considered that the new system would enable them to exercise a real and effective control over the expenditure.

3. The Departments of the Government of India and the Local Governments and Administrations were consulted on the subject, and from the replies received it appears that the Home, Revenue and Agricultural, Foreign, Public Works and Military Departments, the Governments of Bengal and the Punjab, and the Chief Commissioner of Assam agree to the proposal. The Legislative Department accepts it so far as the supply of ordinary publications is concerned, existing arrangements being allowed to continue in respect to English law reports and other legal periodicals, which are not generally subscribed for. The Government of the North-Western Provinces and Oudh, the Chief Commissioners of Burma and the Central Provinces, and the Resident at Hyderabad desire to assign the proposed duties to their own officers, and the Chief Commissioner of Coorg to the Superintendent of Stationery, Madras. The Government of Madras accepts the principle, but desires that the work should be entrusted to the Financial Department of the Secretariat and not to the Superintendent of Stationery. The Government of Bombay and the Chief Commissioner of Ajmere raise objections to adopting the system proposed.

RESOLUTION.—The Governor General in Council will not interfere with any arrangements which the Governments of Madras and Bombay may prefer; and indeed that suggested by Madras is practically identical with

the one originally proposed. It is immaterial what officer is required to do the work as long as there is an assurance that it is done. It seems, however, desirable to introduce the proposed arrangements in all the other Provinces and in the Departments of the Government of India, the objections which have been stated being due to misapprehension of the effect of the proposed change. It is hoped that the recital given above of the objects aimed at will remove any such misapprehension, and convince Local Governments that the change of system is adopted only to secure more efficient administration. His Excellency in Council accordingly directs that the system proposed shall be brought into operation from the 1st January 1889, and that, except in the case of English law reports and other legal publications required by the Legislative Department, no officer shall after that date subscribe or pay for any newspaper or periodical otherwise than through the Superintendent of Stationery, Calcutta, and that no such charges shall be passed by any account officers in any office contingent bills, save under the special orders of Government, which will be required and passed only under exceptional circumstances. The Audit Office will, of course, admit charges appearing after 1st January 1889 for a period of subscription contracted for before 1st January 1889.

2. If the Government of Madras adopts the system and entrusts the duties to the Financial Department of its Secretariat, the Chief Commissioner of Coorg should employ that agency under such rules as the Government of Madras may prescribe.

3. The Superintendent of Stationery, Calcutta, will discharge the duties in accordance with the following rules, which are also suggested for adoption by the other Governments :—

(i) Newspapers or other periodicals, whether published in or out of India, required for public officers may not be procured otherwise than through the agency of the

General Rules.

Superintendent of Stationery, Calcutta. Every order for them should be sent to him, and he will comply with the indent if it has been duly sanctioned by competent authority, causing the publications to be sent direct from the place of publication to the address of the indenting officer.

(ii) The Superintendent of Stationery will carry out at once all orders received direct from Local Governments and from Departments of the Government of India. In all other cases a copy of the sanction of the Local Government, or, in the case of officers under the Government of India, of the Department to which the officer is subordinate, must be sent to the Superintendent before the indent can be complied with. Except that the Superintendent will require such sanction, he will exercise no control, direct or indirect, over indents, for the necessity or propriety of which the sanctioning authority is alone responsible.

(iii) The Superintendent of Stationery will furnish to each sanctioning authority, about September of each year, a statement of the names and number of copies of the publications supplied to each officer under its sanction shewing the expenditure incurred. Unless he receives orders to discontinue any of the copies supplied, he will assume that the authority is continued for another year.

(iv) All charges will be paid by the Superintendent. He should be careful in subscribing for periodical publications to secure advance rates He will also, under the orders of the Comptroller General, make arrangements for the distribution of the charges to the various sanctioning authorities concerned.

(v) In order to ascertain that the newspapers and periodicals paid for have reached their proper destination, the Superintendent of Stationery will issue an annual Circular enquiring from each office concerned whether the publications paid for have been duly and regularly received throughout the period subscribed for; and irregularities in supply should be brought to the notice of the Superintendent in due course.

(vi) The Superintendent will arrange as far as possible that the subscriptions paid by him should be for the

General Rules.

calendar year. When a periodical or newspaper is ordered for the first time after the commencement of the year, the subscription should be arranged to be for the rest of the year, and be renewed from the 1st of January.

(vii) The Comptroller General will arrange for a half-yearly audit of the Superintendent's purchase account, and prescribe the form in which it shall be maintained.

ORDER.—Ordered, that the foregoing Resolution be communicated to the Departments of the Government of India; to the Local Governments and Administrations; to the Comptroller and Auditor General; to the Comptroller of India Treasuries; to all Accountants General and Comptrollers; to the Heads of Departments under the Department of Finance and Commerce; and to the Superintendent of Stationery, Calcutta.

APPENDIX K.

Instructions for the preparation of drawings for reproduction by Photozincography.

(*Vide Chapter VI, Para. 49.*)

General Rules.

1. The drawings should be made on white smooth-surfaced paper, fresh tracing cloth, or best of all, fine Bristol board. When practicable, the drawing should remain stretched on the drawing board, and in any case should be kept as clean as possible, and free from pencil marks, creases, and wrinkles. Little defects which may scarcely be noticed on the original frequently attain undue prominence in the photograph.

2. The best ink to use is Indian ink; it should be freshly and evenly rubbed down, and be sufficiently thick to give a good full black line. A little yellow pigment such as gamboge, or preferably, burnt sienna, is sometimes added, or the ink may be rubbed down in a very weak solution of bichromate of potash. In adding yellow to the ink care must be taken to use some substance which will not spread beyond the lines, specially when drawning on tracing cloth.

3. The lines should be firmly and clearly drawn, not too fine or too close together. Even the finest lines must be quite black. Light effects must be produced by making the lines thinner, and increasing their distance apart, and not by the use of pale ink. In removing pencil marks after the drawing has been inked in, great care must be taken not to destroy the blackness and firmness of the lines by too much rubbing; otherwise they will appear quite rotten and broken when reproduced. The pencilled outline should be drawn in very lightly so as to avoid the necessity for cleaning up

after inking as far as possible. Should any cleaning up be necessary, nothing should be used but bread crumb; any form of Indian rubber or eraser being most injurious.

4. Cross-hatching and shading should be open, and in firm clear lines, not too close together or confused by fine lines. Intensity of shade should be shown by an increase in the thickness of the lines rather than by their being placed close together. It must be borne in mind that throughout the process there is a tendency for the lines to thicken, so that if they are too close they are liable to block up in the printing, and the work will appear heavy and unsightly. This rule also applies to hill shading, the darker portions of which should be drawn in thick distinct lines, but not crossed and re-crossed with fine lines.

5. In drawing maps, it is better to leave river courses, coast lines, lakes, ponds, or tanks, blank, and not filled in with fine lines. They may be indicated on the original by a pale wash of blue without detriment to their reproduction.

6. Similarly in mechanical or architectural drawings, ruled tints and shades are better left blank on the original, or shown by light tints of blue, violet, or aniline red. Engraved tints in lines or dots can be transferred on the stone or zinc afterwards, and will have a much neater effect than tint lines reproduced directly from the original.

7. Washes of any colour, except pale blue, violet, aniline red, or other colours which will not reproduce, are absolutely inadmissible in drawing for reproduction by photozincography. If necessary, outlines may be drawn in some pigment which will reproduce black, such as strong red, brown, yellow, orange, or green. Details required to be shown in the original, but not in the copy, may be drawn in pale cobalt blue, aniline violet,

or magenta. Spots, stains, and details not required to be reproduced, can be painted out with Chinese white.

8. Whenever possible, the original drawing should be on a larger scale than the reproduced copy. Defects in drawing are lessened by reduction, and the result generally is finer and sharper than a reproduction to scale would be.

9. In preparing drawings for reduction, care must be taken that the lines, lettering, and detail are drawn of sufficient thickness and size relatively to the scale of reduction, so that they may be clear and distinct, and in proper proportion together when reduced, and not be so small as to be either quite lost or illegible. Thus, if it be required to reduce a drawing to one-fourth the scale of the original, every line must be drawn four times as thick, and the writing and details four times as large as required in the reduced copy. Sufficient space must also be left between lines of shading or cross-hatching to prevent their blocking up and running together in transferring and printing. Practically, it is sufficient to draw the original from about one-and-a-half to twice as large as the copy to secure all the advantages of reduction, and the originals will also serve for reproduction if necessary. The annexed* specimens will serve as a guide to the thickness of lines required on drawing for reduction to $\frac{1}{4}$, $\frac{1}{3}$, & $\frac{1}{2}$, and reproduction to scale.

10. It will save confusion and mistakes if the scale on drawings intended for reduction is shown in terms of a single unit of measurement as a scale of inches, feet, miles, &c., and not as relative to any second unit, as inches to a foot, mile, &c. On drawings intended only for reproduction to same scale, it is immaterial how the scale is shown.

* See Government of India, Public Works Department, Circular No. I of 1885.

General Rules.

11. Drawings or tracings intended for reproduction should not be folded, but kept flat or rolled. Folding causes creases, which give shadows on the negative in reproduction, and these may obscure and spoil other details. It is a good plan to pass a creased drawing through a copper-plate or lithographic press before copying.

12. When type is used for lettering drawings for reproduction, care should be taken to get a fine, clear, black impression by the use of good clean type, the best black printing ink, and a hard bed for the drawing to rest upon. In drawings for reduction the type should not have the hair lines too fine. The paper should be indented as little as possible by the type, otherwise the hollows cause shadows which thicken out the letters when reproduced. It is advisable, if possible, to pass typed drawings through a lithographic or copper-plate press before they are copied.

13. Typing is often done on little slips of paper cut out and pasted in position on the drawing. This saves the denting of the drawing paper; but unless the typed slips are of very thin paper, shadow lines will be thrown round the edges of the slip, and require touching out on the negative. Special care must be taken to keep the slips of paper clean and free from paste marks.

14. It must be borne in mind throughout that photography will only produce a *facsimile*, and that, as a rule, the original will not be in any way improved upon. Rough, coarsely-drawn work will not appear like fine engraving, or bad writing like letter press or copper-plate, and therefore in making drawings for publication, care must be taken to give them the requisite degree of neatness and finish before they are copied, so that the result may be fit for immediate issue, and not require alteration and touching up, which cause delay and expense besides deteriorating the work before it is printed.

General Rules.

15. The essence of these rules may be given in a few words:—WHITE SMOOTH PAPER—BLACK INK—FIRM, OPEN DRAWING. Success in the after processes depends entirely upon the perfection of the original drawing and its capability of giving a negative with clear, transparent lines on a perfectly opaque ground; and this cannot be done unless these essentials are carefully observed.

APPENDIX L.

Calendar of Returns submitted by Local Governments, &c., to the Government of India.

(Vide Chapter VI, Para. 62.)

Month.	Day.	GENERAL.		IRRIGATION.		BUILDINGS AND ROADS.		ACCOUNTS.		RAILWAY.	
		Name of Return.	Authority.	Name of Return.	Authority.	Name of return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.
January .	1st	Return of Chief and Superintending Engineers recommended for promotion, and of Executive Engineers recommended for promotion to Superintending Engineers.	P. W. D. Code, Chap. I, 71.	Half-yearly statement of Traffic on Canals.	...	.	..	.	...		
,, .	,,	Roll of Non-Commissioned Officers recommended for promotion to the Warrant Grade.	P. W. D. Code, Chap. V, 35.	...	.	..	...	.	.	...	..
,, .	,,	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 95.	...	...	...	..	...	.	...	...
,, .	,,	Quarterly nominal roll of Executive and Assistant Engineers available for transfer.	P. W. D. Code, Chap I, 55.	..	...	...	...	...	...	...	...

„	...	First week	...	...	...	...	...	...	...	Return of Examiners, Deputy and Assistant Examiners recommended for promotion.	P. W. D. Code, Chap. I, 86.	...	...
„	...	15th	...	...	...	...	...	...	...	* Revised and Preliminary Budget Estimates, Imperial, Provincial and Local (Incorporated), General, Irrigation and Railway Branches.	P. W. D. Code, Chap. XV, 65, 66.	...	...
„	...	—	Abstract of Proceedings.	...	Abstract of Proceedings.	P. W. D. Nos. 227—58 M of 1879.	Abstract of Proceedings.	...	..	Abstract of Proceedings.	...	Abstract of Proceedings.	...
„	...	—	...	...	Statement of Irrigation operations.	Ditto.	...	..	..	...	...	...	...
February ...		1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 82.	...	...	..	...	Excluded Local Funds Budget Estimates.	P. W. D. Code, Chap. XV 70.	...	...	
„	...	28th	Return o me mbersf of the Engineer Establis h m e n t of Local Admin s-trations recommended for promotion.	P. W. D. Code, Chap. I, 71.	...	...	...	...	...	...	Promotion Rolls for Engineer and Superior Revenue Establishments.	P. W. D. Code, Chap. I, 71.	
„	...	—	...	...	Statement of Irrigation operations.	P. W. D. Nos. 227-58 M of 1879	...	...	...	...	...	...	
„	...	—	Abstract of Proceedings.	...	Abstract of Proceedings.	P. W D. Nos. 227-58 M of 1879.	Abstract of Proceedings.	...	Abstract of Proceedings.		...	Abstract of Proceedings.	...

Calendar of Returns submitted by Local Governments, &c., &c.—(*continued*).

Month.	Day	GENERAL.		IRRIGATION.		BUILDINGS AND ROADS.		ACCOUNTS.		RAILWAY.	
		Name of Return.	Authority.	Name of Return.	Authority	Name of Return.	Authority	Name of Return.	Authority.	Name of Return.	Authority.
March ...	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap I, 95.	Statement of irrigation operations, Kharif.	P. W. D, Nos. 721 and 145 I. of 1882.	.	..	...	...	...	...
,, ..	—	.		Statement of Irrigation operations.	P W D Nos 227—28 M of 1879	...	..		...	...	...
,, ...	—	Abstract of Proceedings.		Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	...
April ...	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap I, 95	.		.			...	...	...
,,	—	Quarterly nominal roll of Executive and Assistant Engineers available for transfer.	P. W. D Code, Chap. I, 55.	.		.	.	.	...	...	...
,, ...	15th	...		Kharif Statement for Punjab Inundation Canals.	P. W. D No. 177 I of 1883.	..	.	...	...	...	...

		—	..	...	Statement of Irrigation operations.	P. W. D Nos. 227—52 M of 1879.	...		...			..
,,	.	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto .	Abstract of Proceedings.	.	Abstract of Proceedings.	...	Abstract of Proceedings.	...
May	...	1st	Annual Report on Apprentices under training as Foremen Mechanics.	P. W. D. No. 25 G. of 1884.	...	.	...	...	Final issue of Revised and Budget Estimates, Imperial, Provincial and Local (all Branches of Department).	P. W. D Code, Chap. XV, 66.	..	...
,,	...	,,	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 95.	..	...	.	...	...	...		...
,,	...	15th	...	..	...	..	...	..	...	...	Administration Report, Part I.	P. W. D. Code, Chap. XV, 209.
,,	...	—	...	...	Statement of Irrigation operations.	P. W. D. Nos. 227—58 M of 1879.	...	...	...	...		...
,,	...	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	...
June	..	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 95.	...	...	...	...	...	...	.	.
,,	...	15th	Classified List and Distribution Return.	P. W. D. Code, Chap. I, 63.	Progress Report of Productive Public Works.	P. W. D. Nos. 151—61, of 1879.	...	...	...	...	...	...
,,	...	—	...	...	Statement of Irrigation operations.	P. W. D. Nos. 227-58 M of 1879.	...	...	...	...	...	...
,,	...	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	...

* The Revised and Budget Estimates of the Military Works Branch are submitted to the Government of India in the Military Department.

Calendar of Returns submitted by Local Governments, &c., &c.—(*continued*).

Month.	Day.	GENERAL.		IRRIGATION.		BUILDINGS AND ROADS.		ACCOUNTS.		RAILWAY.	
		Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.
July ..	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 95.	Half-yearly Statement of Traffic on Canals.	...	..	.	..	...	...	...
,, ...	,,	Quarterly nominal roll of Executive and Assistant Engineers available for transfer.	P. W. D. Code, Chap I, 55.	...	...	..	...	..	...	...	..
,, ...	31st	...	...	Statement of Irrigation operations, rabi.	P. W. D. Nos. 72 I. & 145 of 1882.	.	...	...	...	...	..
,, ...	—	...	...	Statement of Irrigation operations.	P. W. D. Nos. 227 58 M of 1879.	..	..	...	...	...	
..	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	..	Abstract of Proceedings.	...	Abstract of Proceedings.	...
August ..	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 82.	Administration Report of Irrigation Works.	P. W. D. Cir. No. VI P.W. of 1880.	Administration Report of Public Works.	P. W. D. Code, Chap. XV, 209.	...	...	dministration Report, Part II.	P. W. D. Code, Chap. XV, 209.
,, .	,,	...	...	Annual statement of Irrigation and Rainfal.	P. W. D Nos 227—58 M of 1879.	..	..	...	...	...	...

,, ..	15th	...	..	Rabi statement for Punjab Inundation Canals.	P. W. D. No. 177 I of 1883.	...	..		...	...	...
,, .	31st	Return of members of the Engineer Establishment of Local Administrations recommended for promotion.	P. W. D. Code, Chap. I, 71.	Annual statement of Irrigation and Rainfall, Punjab.			...	Annual estimates and returns of expenditure on Stores.	P. W. D Code, Appendix O.	Promotion Rolls for Engineer and Superior Revenue Establishments	P. W. D Code, Chap. I, 71.
,,	—	...		Statement of Irrigation operations.	P. W. D. Nos. 227 —58 of 1879.	...	..	...	...	Annual estimates and returns of expenditure on Stores.	P. W. D. Code, Appendix O.
,, ...	—	Abstract of Proceedings.	.	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	...
September	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D Code, Chap I, 95.	...		...	...	...	. .	...	...
,, ..	15th	...	...	...	...		...	Financial results of Irrigation operations.	P. W. D. Code, Chap. XV, 214.*	...	...
,, ..	—	...	...	Statement of Irrigation operations.	P. W. D Nos 217 58 M. of 1879.	...	.	...	...	...	...
,, ...	—	Abstract of Proceedings.	...	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	...

Calendar of Returns submitted by Local Governments, &c., &c.—(*concluded*).

Month.	Day.	GENERAL.		IRRIGATION.		BUILDINGS AND ROADS.		ACCOUNTS.		RAILWAY.	
		Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.	Name of Return.	Authority.
October ...	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 95.	...	...		...	.	...	...	. .
,, ..	,,	Quarterly nominal roll of Executive and Assistant Engineers available for transfer.	P. W. D. Code, Chap. I, 55.	...	...	..	...	...	...	...	...
,, ...	10th	...	.	...	.	..	...	Schedule of Demands, Imperial:— Military Works, Civil Buildings, Roads and Services, and Irrigation.	P. W. D. Code, Chap. XV, 63.	...	.
,, ...	—	...	...	Statement of Irrigation opertions.	P. W. D. Nos. 227—58M of 1879.	...	. .	...	...	...	...
,, ...	—	Abstract of Proceedings.	..	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	..
November...	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W. D. Code, Chap. I, 95.	Irrigation Administration Report, Bengal.	P. W. D. No. 358 I of 1881.	.	...	Six-months' Estimate, Imperial,† Provincial and Local Incorporated, General, Irrigation and Railway Branches.	P. W. D. Code, Chap. XV, 71.	..	.

,, ...	15th	.	..	Revenue Report of Irrigation Works.	P. W. D Nos. 227 —58 M of 1879.	.	..	...	...	...	.
,, ...	,,	...	.	Canal Plantation Report, N. W. P.	P. W. D. No. 158 I of 1883.		...	..	...	. .	..
,, ...	,,	...	...	Madras Irrigation Administration Report.			...	...	...	.	...
,, ...	—	.	...	Statement of irrigation operations.	P W D. Nos. 227-58 M of 1879.		...	...	...	...	...
,, ...	—	Abstract of Proceedings.	.	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	.	Abstract of Proceedings.	...	Abstract of Proceedings,	...
December ..	1st	Return of changes in the Upper Subordinate and Accounts Establishments.	P. W D. Code, Chap. I, 95.			.	...	...	...	...	...
,, ...	15th	Classified List and Distribution Return.	P. W. D. Code, Chap. I, 63.	...	...	...	...	...	...	..	...
,, ...	—	...	.	Statement of irrigation operations.	P. W. D. Nos. 227 —58 M. of 1879.	.	...	...		...	...
,, ...	—	Abstract of Proceedings.	. .	Abstract of Proceedings.	Ditto	Abstract of Proceedings.	...	Abstract of Proceedings.	...	Abstract of Proceedings.	...
		N.B.—The following Returns have no fixed date of submission.									
		Casualty Returns.	P. W. D. Code, Chap. IV, 120.	...	...	...	..	...	...	...	...

* See also P. W. D. Cir. No. XXIII of 1881.

† The estimates relating to Military Works are submitted through the Accountant General, Public Works Department.

APPENDIX M.

Cemeteries and Churches.

(Vide Chapters IX, Paras. 80, 83, and XI, Para. 11).

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(NOTIFICATION,—By the Government of India, Home Department, No. 103, dated Simla, 20th June 1885.)

I—Care and use of Government Cemeteries throughout India except those in the Presidency Town of the Diocese of Calcutta.

Charge of the Cemetery.

RULE I.—(1) The Resident Chaplain of a station has charge of the general Cemetery, and frames an estimate of the expenditure connected therewith in accordance with the directions contained in paragraph 1, Home Department Resolution No. 6—370-382, dated 9th November 1876.—See Annexure A.

(2) The term "Resident Chaplain" includes a Clergyman of the Additional Clergy Society so far as concerns the stations to which he stands appointed, or other Clergyman of the Church of England placed in charge by the Bishop.

(3) During the temporary absence of the Chaplain, and at stations where there is no Resident Chaplain, the charge of the Cemetery belongs to the Chief Magistrate on the spot, or the sénior Military Officer if the Cemetery is attached to a military cantonment.

(4) At out-stations where there is a Church Committee, the charge of the Cemetery will belong to the senior member of Committee, and where there is no such Committee, to such person as may be nominated thereto from time to time by the Magistrate or Deputy Commissioner of the District, but subject to the control of such Magistrate or Deputy Commissioner.

RULE II.—Each Cemetery is allowed a mali-chowkidar or chowkidars in accordance with the scale prescribed in paragraph 2, Home Department Resolution No. 6—370-382, dated 9th November 1876.—See Annexure A. These chowkidars are paid by Government through the Resident Chaplain, by whom they are appointed and dismissed. In stations where there is no Resident Chaplain, the chowkidars are paid, appointed, and dismissed by the other Officers named in Rule I.

RULE III.—Every reasonable effort should be made by the Resident Chaplain or other Officer in charge under Rule I, not only to keep the Cemetery in decent order, but to preserve its character as the resting-place of the remains of departed friends by providing for the necessary repairs and by planting the ground with suitable trees.

NOTE.—To meet the expenditure under this Rule, see Rule I, and para. 1, of Home Department Resolution No. 6—370-382, dated 9th November 1876—Annexure A.

RULE IV.—The chowkidar will keep the key of the Cemetery under the direction of the Officer in charge.

RULE V.—The Officer who has charge of the Cemetery under the operation of Rule I will perform all the duties assigned to the Chaplain by Rules VII, VIII, IX, X and XI, with the exception of the approval of designs of tombstones and of inscriptions to be cut on them. In the case of a tombstone in that part of the Cemetery

which is reserved for the Church of England, the proposed design and inscription must be forwarded to the Resident or Visiting Chaplain, or, if there be none, to the Archdeacon, and no action, taken to erect the monument till his sanction has been obtained. In all other cases the design and inscription must be approved by the Minister of the particular denomination to which the deceased belonged. Should there be no Resident or Visiting Minister of that denomination, the inscription and design must be approved by the Senior Minister belonging to it in the province, or, if there be none, then by the Local Government or Administration. Should a design or inscription be disapproved, it may be referred, if those who are interested desire this, through the Ecclesiastical superior of the denomination concerned, to the Local Government or Administration for decision.

**Interments by whom to be conducted.*

RULE VI—(1) The Chaplain will bury Christians of all denominations whose friends desire his services as laid down in the orders of the Government of India in the Home Department No. 159, dated the 6th June 1877, using always the service of the Church of England, and the consecrated portion of the Cemetery,—See Annexure B.

(2) A portion of every Cemetery will be set apart by the orders of Government for the use of Roman Catholic congregations, and another portion will be appropriated for the joint use of other Christians whose friends desire that they should be interred otherwise than according

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* I am directed to acknowledge the receipt of your No. 1835 B (Buildings—Ecclesiastical), dated the 26th May 1885, asking for a definite ruling relative to the interment of corpses within the precincts of a garrison Church or Chapel.

2. In reply, I am to say, for the information of the Commander-in-Chief, that the Government of India are of opinion that such a proceeding is for sanitary reasons highly undesirable, and should be distinctly disallowed. * * (No. 4680, dated Simla, 20th June 1885, from the Government of India, Military Department, to the Quarter Master General in India).

to the ritual of either the Church of England or of the Church of Rome, or who cannot legally be so interred.

(3) The unconsecrated portions thus set apart are not to be fenced or walled off from the rest of the Cemetery, but simply divided off by a pathway, and they must be added to the existing Cemetery or reserved from it. If the existing Cemetery be large enough for the wants of the whole Christian community, such portions will be reserved without reference to the fact that the whole enclosure has or has not been consecrated according to the rites of the Church of England. If the Cemetery be only large enough for the wants of Christians desiring to be buried with the service of the Church of England, such portions will be added. The whole Cemetery thus divided is to be surrounded by a wall, to have but one gate of entrance, and to be under the care of the Officer specified in Rule I.

RULE VII.—(1) Ministers of all denominations have a right to conduct the service of burial over the body of any deceased member of their respective congregations who may be buried in any fitting portion of the ground set apart for the denomination to which the deceased belonged. At least six hours' previous notice of the burial should be given to the Chaplain in charge of the Burial-ground or, in the absence of the Chaplain, to the Officer who may be in actual charge. The period herein prescribed may, for special reasons, be shortened with the permission of the Chaplain or Officer in charge of the Cemetery. Such Chaplain or Officer will, if he thinks the circumstances of the case demand it, bring the facts to the notice of the local Magisterial authorities in time to admit of an order stopping the burial being passed if necessary.

(2) A certificate of burial drawn up according to the required form must be sent to the Chaplain or to

the Registrar of Births, Marriages, and Deaths, to be entered in the register kept up by him.

RULE VIII.—(1) No burial can, as a general rule, take place in that part of a Government Cemetery which has been set apart for the use of members of the Church of England, unless the service prescribed by that Church is read by the Chaplain, if there be one, or, in his absence, by the layman who officiates, at the funeral. But a person may be interred in the other portions of a Government Cemetery with or without the use of any services of religion.

(2) Where in that part of a Government Cemetery which has been set apart for the use of members of the Church of England there is a family vault or grave, or a reserved plot of ground purchased by a member of the family, or a masonry grave prepared in immediate contiguity to such family vault or grave or reserved plot, any deceased member of a family may, if the relative, friend, or legal representative having charge of the funeral arrangements shall so desire, be interred in such family vault, grave, or reserved plot without the performance of the service for the burial of the dead according to the rites of the Church of England.

(3) The burial may take place at the option of the person having charge of the same either without any religious service or with such Christian and orderly religious service at the grave as such person shall think fit; and any person or persons who shall be thereunto invited, or be authorised by the person having charge of such burial, may conduct such service or take part in any religious act thereat.

(4) Notice of any burial, which it is intended to conduct under the provisions of clauses (2) and (3), shall be given to the Chaplain or other Officer in charge of the Burial-ground in the manner prescribed by Rule VII.

I—Care and use of Government Cemeteries.

Arrangements for Burying.

RULE IX.—The arrangements for making the necessary preparations for digging graves, preparing coffins and the like, will rest in military stations upon the senior military Officer, and in civil stations upon the chief local Magistrate. These Officers are authorised to direct any local Public Works Officer to supply all that is necessary. The local Public Works Officer would usually be the Executive Engineer of Military Works in military stations and the Civil Executive Engineer in other stations. The expenditure incurred by the Executive Engineer will be held in his Miscellaneous Advance Account until repaid by the Officer authorising the expenditure. But in cases of necessity or emergency, either Officer may be called upon to do what is required.

RULE X.—The Officer in charge of the Cemetery shall keep a plan of the entire Cemetery to be provided by the Public Works Department, with references written upon it, in a book, in which the names of parties interred are recorded; this plan and book being kept with the Church registers.

NOTE.—The Executive Engineer prepares a plan of the Cemetery showing on it all the existing graves and the spaces allotted for future graves, and giving them all consecutive numbers.

RULE X-A.—The Officer in charge of the Cemetery may reserve grave space, as limited by Rule XI below, on the application of near relatives of persons already buried on the Cemetery and for the burial of persons named in the application. A double ground fee shall be levied in advance before granting any such application, and each grant shall be registered in a book to be kept for the purpose and indicated on the plan. The ground will then be reserved for 10 years. Before the expiry of that period, a fresh application should be made and a further double fee paid; failing which the ground will be resumed.

I—Care and use of Government Cemeteries.

RULE XI.—The size of each grave, whether of masonry or not, is limited to 9′×4′, and the area of ground to be enclosed must not exceed 11′×7′ by external measurement.

RULE XII.—(1) All graves must be at least 6 feet in depth.

(2) No body shall be buried in any vault or masonry grave which it is intended at any after time within 14 years to re-open unless the coffin be separately entombed in an air-tight manner by properly cemented stone or brick work, which shall never be disturbed.

(3) One body only shall be buried in a grave at one time, unless the bodies be those of members of the same family.

(4) No non-masonry grave or masonry grave unprovided with the separate air-tight compartment prescribed in clause (2) shall be re-opened within 14 years after the burial of a person above 12 years of age, or within 8 years after the burial of a child under 12 years of age unless to bury another member of the same family, in which case a layer of earth not less than one foot thick shall be left undisturbed over the previously buried coffin. If on re-opening the grave any soil is found to be offensive, such soil shall be left undisturbed.

(5) There shall never be less than 3 feet of earth between the topmost coffin in a grave and the surface of the ground.

Erection and repair of Monuments.

RULE XIII.—Monuments may be erected by any interested person. The inscription before being cut, and the design, when the monument is other than a simple headstone, must be first approved of as laid down in Rule V.

I—Care and use of Government Cemeteries.

RULE XIV.—When a grave is not of masonry throughout, the only monument ordinarily allowed over it is a simple cross or headstone on an adequate masonry foundation, not exceeding 3′ × 2′; and the whole structure must not stand higher than 3′ 6″ from the ground-level. But with the permission of the Officer in charge of the Cemetery a monument, such as may be erected over a masonry grave, may be placed over a non-masonry grave when adequate masonry foundations are provided on which the monument may rest.

RULE XV.—No monument, of whatever material constructed, shall exceed 8′ × 4′ at the base without the previous sanction of the Local Government.

RULE XVI.—No monument of *masonry* shall stand higher than 3 feet from the ground-level.

RULE XVII.—No cenotaph shall be more than 6 feet square at the base.

RULE XVIII.—The enclosure of ground round a grave must be by a metal railing, or by chains or bars of metal supported on masonry or metal pillars. Wooden or masonry enclosures are not permitted. The previous sanction of the Archdeacon, or, in his absence, of the Bishop, is necessary to the enclosure of a non-masonry grave: and no such sanction will be given unless the fee required by Rule 1 of Part II (as interpreted in the Government of India's Memorandum No. 3—129, dated the 17th May 1886, Home Department, Ecclesiastical) has been paid.

RULE XIX.—When a monument needs repairing, the Officer in charge of the Cemetery should communicate with the friends of the deceased or, when such communication is not possible, advertise three times in the *Gazette of India* and the gazette of the Province; and if it falls into a ruinous condition, and no person will undertake to restore it, the ruined monument shall be

made level with the ground during the next repairs, and any slab it contained will be placed over the grave in simple masonry, or be inserted in the wall of the cemetery.

NOTE.—(1) This rule does not apply to monuments of historical or archæological interest. Lists of such tombs should be obtained by Local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

(2) The cost of the advertisements in the Gazette is met by the Government.

(3) A person, other than a British soldier, or a non-commissioned Officer, desiring to erect a monument over a grave is required to pay into the treasury a sufficient sum of money to be invested in Government securities, so that the interest on it will be sufficient to cover the cost of repairs annually. A British soldier or a non-commissioned Officer is not compelled to make a deposit; but in the event of money for repairs not being forthcoming, Rule XIX is held to apply. The foregoing rules shall apply, *mutatis mutandis*, to railings round graves, which shall not be constructed until the requisite sum has been paid to cover the cost of repairs.

RULE XX.—All works connected with monuments must, as far as possible, be carried on outside the Cemetery, and any undertaker not removing the debris of his work immediately upon its completion is liable to a fine of Rs. 5.

Inspection of Cemeteries.

RULE XXI.—The Cemetery should be inspected once in a half-year by the Chaplain in company with the Executive Engineer, the plan and book kept under Rule X being also examined, and a report made to the Archdeacon, and recorded in the Ecclesiastical record-book of the station, and also in the Engineer's office.

RULE XXII.—(1) Commissioners of Divisions should inspect Cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours, and should bring to the notice of the Local Government any instances of Cemeteries which are negligently kept, or which the Officers in charge may have allowed to fall into a state of bad repair or

disorder. All Cemeteries are equally subject to the visitation and supervision of the Bishop and Archdeacon.

(2) Sanitary Officers in cantonments are invited to inspect Cemeteries within their respective cantonments, and to report to Local Governments any matter calling for notice.

Miscellaneous Rules.

RULE XXIII.—It is desirable that Officers commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on march, that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities.

RULE XXIV.—The above rules do not apply to Presidency Cemeteries, which are regulated by special rules.

II—Fees on Graves and Monuments in Cemeteries and Churches throughout India.

RULE I.—The following are the rates of fee chargeable : —

	Rs.	A.	P.
(1) For every square foot of ground occupied by a grave (* whether masonry or not)	0	8	0

NOTE (1).—This fee is independent of the actual charge for making a grave.

(2).—By the terms *ground occupied* in this rule is meant in the case of an unenclosed grave, the area actually occupied by the grave; and in the case of enclosed graves; graves with monuments, or graves partly covered by monuments and partly enclosed, the area actually occupied by the grave *plus* all additional space either enclosed or occupied by a monument.

The fee of eight annas in question is, irrespective of all charges, leviable under Articles (2) to (5) of the same rule.

Government of India, Home Department, Nos. 3—184, dated 30th September 1885.

II—Fees on Graves and Monuments.

		Rs.	A.	P.
(2)	For a masonry monument, per square foot	1	0	0
(3)	For a cut-stone or marble monument, per square foot	0	8	0
	Provided that no fee under (2) or (3) shall be less than	5	0	0
(4)	Additional fee when a cut-stone or marble monument stands higher than 3 feet from the ground level	16	0	0
(5)	For a head-stone or cross over a non-masonry grave	5	0	0
(6)	For a faculty for the erection of a monument in a Church	75	0	0

NOTE.—(1) A tablet on the wall of a Cemetery shall be regarded as a monument.

(2) The term "stone or marble" does not include "slate."

(3) The fee of Rs. 75 levied on a faculty is in all cases to be spent in charity.

(7)	For a cenotaph, in addition to the ground fee, a special fee of	50	0	0

RULE II.—Fees are leviable over the whole Cemetery, including those portions which are used by Roman Catholics and Non-Conformists.

NOTE.—(1) The same rules in regard to fees apply to all graves, whether of Roman Catholics, of Non-Conformists, or members of the Established Church.

(2) Where a parcel of ground, used for burial by a Christian community of any particular denomination other than the Established Church of England, forms no part of the general Cemetery but is separate from it, or where, although not so separate, it is clearly distinguishable and was not originally acquired, and has not been kept up at the expense of the State, then, if the community by which the ground is used so desire, the Government will give up all claims to fees, on the distinct understanding that it is divested of all responsibility for the maintenance of the Cemetery in proper order. On the other hand, where such parcels of ground form part of a Cemetery of the Established Church or the general Christian community, provided and maintained by the Government, no distinction can be made as to keeping up any one part of the Cemetery, nor should any exemption from fees be permitted.

Exemption from fees in Government Cemeteries.

RULE III.—British soldiers, Non-Commissioned Officers and Regimental Warrant Officers are exempted,

with retrospective effect, from the payment of any fee for the construction of graves, or for the erection of monuments in Burial-grounds to the memory of their comrades, wives, or children; but not from the fees prescribed under Rule I (6) and (7). The widows and children of British soldiers, Non-Commissioned Officers and Regimental Warrant Officers are also exempted from payment of the former class of fees in the case of their deceased husbands and parents. No monument, either regimental or private, shall exceed the dimensions prescribed in Part I of these rules.

NOTE.—(1) This rule is applicable to British soldiers and Non-Commissioned Officers, whether in military or civil employ. Native Christians belonging to Her Majesty's Army are British soldiers within the meaning of this rule.

(2) Monuments erected under this rule subscribed for partly by Non-Commissioned Officers and men, and partly by Officers, are likewise exempted from the prescribed fee.

(3) Departmental Warrant Officers, and Volunteers are not exempted from payment of ecclesiastical fees.

RULE IV.—The Chunar pensioners being more or less under military control come under the category of soldiers, and are therefore entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

RULE V.—The Chaplain may at his discretion reduce, or in cases of extreme poverty altogether remit, the fee leviable on the construction of graves but not for the erection of monuments.

NOTE.—The Bishop on special occasions may sanction a reduction or remission of fees for the erection of monuments.

Fees by whom to be collected.

RULE VI.—The Chaplain or other Officer in charge of a Cemetery may appoint an official mason, who may be granted a monopoly of the whole or any portion of the masonry work beneath the surface within the cemetery, subject to such conditions as may be agreed upon

at the time of making the appointment; and may, subject to the same conditions, discharge him at his discretion. When an official mason has been appointed, he shall be responsible for the collection and payment to the Chaplain or other Officer as aforesaid of the requisite fees in respect of all work executed by him. Fees in respect of work in the cemetery not executed by an official mason must be paid in advance.

Fees to whom to be paid.

RULE VII.—The fees prescribed in Rule I should be paid to the Chaplain or, in the absence of the Chaplain, to the Officer in charge of the Cemetery and remitted at once to the Civil Treasury, except fees for monuments in churches which should be paid over by the Chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

Cemetery receipts and charges.

RULE VIII.—All Cemetery receipts and charges are to be regulated as laid down in paragraph 4 of Home Department Resolution No. 6—370-382, dated the 9th November 1876.—See Annexure A.

Miscellaneous Rules.

RULE IX.*—(1) A person may not purchase a portion of a Government Cemetery as a burial-place for himself and his family so as to have a right to fence

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* From MR. JAMES SUTHERLAND, to the Officiating Secretary to the Government of India, dated 10, Clive Row, Calcutta, the 20th December 1877.

A Mr. Joseph Gill came out to this country with letters of introduction to me—and died very suddenly at the General Hospital, Calcutta. On a reference from the hospital authorities I had his body interred in the Catholic portion of the military Burial-ground at Bhowanipur. His widow, now resident in Paris, writes to me to have his body exhumed and buried in a family vault in the Roman Catholic Church at Dhurrumtolla: but I am advised that the Garrison Chaplain, under whose care the Burial-ground is, requires the sanction of Government (Home Department) before permitting this to be carried out; and I would be much obliged if you would be good enough to give me the necessary sanction.

As the body will be interred in another grave without loss of time, I would also be obliged if you would dispense with the necessity of a zinc coffin, which, from its imperishable nature, is likely to form a serious obstruction in a family vault.

it with a rail or fence and thus make it the private property of himself and family. But when such rights already exist, they are not without reason to be interfered with, and special cases as they arise may require exceptional treatment. In such special cases the Archdeacon may exercise his discretion with the sanction of the Local Government.

(2) All private rights must, however, cease if, for sanitary or other public reasons, the Cemetery is closed against burials, or even that portion of it in which the

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From F. C. DAUKES, Esq., Under-Secretary to the Government of India, to the Secretary to the Government of Bengal, No. 1, dated Fort William, the 3rd January 1878.

I am directed to forward the accompanying letter, dated the 20th ultimo, from Mr. James Sutherland, asking for permission to remove the body of one Joseph Gill from the military Burial-ground at Bhowanipur for re-interment in a family vault in the Dhurrumtolla Roman Catholic Church, and to enquire what is the rule or practice in such cases, and whether there is any objection to permission being granted to remove the body for re-interment.

From H. H. RISLEY, Esq., Under-Secretary to the Government of Bengal, General Department, to the Officiating Secretary to the Government of India, No. 377, dated Calcutta, the 25th January 1878.

With reference to your office letter No. 1 of the 3rd instant, and its enclosure, on the subject of the removal of the body of Joseph Gill from the military Burial-ground at Bhowanipur for re-interment in a family vault in the Dhurrumtolla Roman Catholic Church, I am directed to submit herewith a copy of a letter (*a*) from the Venerable the Archdeacon of Calcutta, and to say that, under the conditions specified therein, the Lieutenant-Governor thinks that permission to remove the body may unobjectionably be granted.

(*a*) No. 702, dated 18th January 1878.

From the Venerable J. BALY, Archdeacon, Calcutta, to the Secretary to the Government of Bengal, No. 702, dated Mozufferpore, the 18th January 1878.

With reference to your note No. 122 of 8th January 1878, forwarding copy of letters relating to the removal of a body from the Bhowanipur Cemetery to the Roman Catholic Church in Dhurrumtolla, I have the honour to say that there is no Government order bearing exactly on such a case, but that there is a regulation recently passed that no cutcha grave should be opened for the purpose of converting it into a masonry grave or vault without previous reference to the Archdeacon and the certificate of the Principal Medical Officer that no risk would be incurred thereby to the public health.

If this is certified with respect to the removal of the body referred to, and the Roman Catholic authorities make no objection to its re-interment in the Dhurrumtolla Church, I see no particular reason why the removal should not be sanctioned. I think, however, that the coffin should certainly be cased with a zinc covering while it is being removed, which could be taken away, if necessary, when the coffin is finally deposited in the vault.

private ground is situated; but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No cutcha grave can be opened in any Cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon, which must be accompanied by a certificate from the Principal Medical Officer that this may be done without risk to public health.

RULE X.—(1) When a piece of ground is granted by Government as a Cemetery to a Railway Company for the interment of its own servants, which afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing are left to the decision of the Railway Company which maintains the Cemetery in good order and repair.

(2) The Commissioner, or District or Judical Officer, and in military stations, the Officer Commanding, should inspect such Cemeteries and report to Government if they find them negligently kept.

III.—Other Ecclesiastical Fees.

RULE I.—No fees are charged for the performance of the rite of baptism or burial, or for the registration of the performance of these offices.

From J. O'KINEALY, Esq., Officiating Secretary to the Government of India, to Mr. James Sutherland, 10, Clive Row, Calcutta, No. 44, dated Fort William, the 31st January 1878.

In reply to your letter dated the 20th ultimo, I am directed to say that the Governor General in Council is pleased to grant permission for the removal of the body of Joseph Gill from the military Burial-ground at Bhowanipur for re-interment in a family vault in the Dhurrumtolla Roman Catholic Church on the following conditions:—

(1) that you obtain a certificate from the Principal Medical Officer at the Presidency that no risk to the public health will be incurred by the removal of the body;

(2) that the Roman Catholic authorities have no objection to the re-interment of the body in the Dhurrumtolla Church; and

III—Other Ecclesiastical Fees.

RULE II.—In addition to the fee for the Surrogate's license, a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of Officers and others in the Military or Naval Service of Her Majesty.

RULE III.—The fee for a Surrogate's license shall be Rs. 50 both at the Presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE IV.*—When registers are searched and a copy of any entry given, a fee of one rupee shall be charged for the first year,† and four annas for every additional year over which the search may extend; as well as a fee of one rupee for

† The first year shall be taken to mean any one year indicated by the applicant.

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(3) that the coffin be encased in a zinc covering while it is being removed, which covering may be taken off when the coffin is finally deposited in the vault.

* Government of India, Finance Department, Notification No. 1603, dated the 9th June 1882.

In exercise of the powers conferred by Section 8 of the Indian Stamp Act (I of 1879), the Governor General in Council is pleased to remit the stamp duty (if any) chargeable on copies of, or extracts from, baptismal, marriage, or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars and granted to—

(1) soldiers, sailors, or non-commissioned or petty Officers;

(2) or persons in needy circumstances, in whose favour Chaplains may exercise the discretionary power vested in them by Rule IX (*a*) of the Ecclesiastical Fee Rules published on the 29th September 1869, and may grant exemption from the payment of fees under Rule IV (*b*) of those rules.

(*a*) Rule IV, Note (2) above.

(*b*) Same as Rule IV, above.

Government of India, Finance Department, Notification No. 2036, dated the 30th June 1882.

Whereas copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates, granted by Ministers and Marriage Registrars, are generally furnished on printed forms for which impressed sheets of stamp paper cannot be used without inconvenience; therefore in exercise of the powers conferred by Section 9 of the Indian Stamp Act, 1879, the Governor General in Council is pleased to make the following rule:—

The stamp duty payable under Article 22 of Schedule I of the Indian Stamp Act, 1879, on copies of extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates shall be denoted by means of adhesive court-fee labels.

the certificate. Soldiers, sailors, and non-commissioned and petty Officers are exempted from payment.

NOTE.—(1) The amount of fees payable for marriages performed and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act), is fixed by each Local Government.

(2)—The Chaplain may at his discretion reduce or altogether remit in cases of extreme poverty the fee for searching registers.

IV—Grants for the buildings of Churches; compensation for accommodation for Soldiers in Chapels neither belonging to, nor rented by, Government; and for the supply of Church furniture.

RULE I.—All State charges for Churches are provided from Public Works Funds. In Civil or Military

Government of India, Home Department, Resolution No. 3—173-187, dated the 11th September 1882.

Read again—

Financial Department Notification No. 2036, dated the 30th June 1882, ruling that the stamp duty payable under the Indian Stamp Act, 1879, on copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates should be denoted by means of adhesive court-fee labels.

Financial Department Notification No. 1603, dated 9th June 1882, remitting the stamp duty (if any) chargeable on copies of, or extracts from, baptismal marriage, and burial registers certified by Government Chaplains, subsidised, or unsubsidised Clergymen or Diocesan Registrars and granted to certain classes of persons therein specified.

Read also—

A letter from the Officiating Senior Chaplain of the Church of Scotland, No. 58 A., dated the 5th July 1882, on the same subject.

RESOLUTION.—In connection with the orders contained in the above-mentioned Notification issued by the Department of Finance and Commerce, the following questions have now been raised by the Officiating Senior Chaplain of the Church of Scotland.—

(1) In what way the adhesive court-fee labels prescribed by the Notification, dated the 30th June last, should be defaced; and

(2) whether in a case of a certificate granted to a person belonging to any of the classes exempted by the Notification, dated the 9th June last, anything should be written on the certificate to show why it has been granted without the payment of stamp duty.

2. As regards the first question, the Governor General in Council is pleased to direct that the Officer issuing the certificate shall cancel the adhesive court-fee label affixed thereto by writing his name across it; and with regard to the second question, His Excellency in Council considers it desirable that a statement signed by the Officer issuing the certificate should be made thereon, showing the grounds on which such certificate is issued without the payment of stamp duty.

Stations, such charges are to be dealt with under the general head "Civil Buildings." In the case of Churches in stations where there are Military Cantonments and the Military Works are under the charge of the Director General, and in the case of Churches in Provinces to which the Provincial Service arrangements do not apply, the necessary funds should be provided from the ordinary grant for Imperial Works under "Civil Buildings, Roads, and Services." In other cases the funds should be provided for from the allotment for Provincial Services.

RULE II.—The provision of Churches from Public Works Funds is authorised under the limitations given in the following rules.

Churches in Military Stations.

RULE III.—At all permanent Military Stations, Churches will be provided by the Government for its Protestant and Roman Catholic European British-born soldiers on the scale laid down in Rule VI.

NOTE.—The term "Protestant" includes members of the Church of England and of the Established Church of Scotland, Presbyterians, Wesleyans, and such other denominations of Christians as may from time to time be included by the Government of India.

RULE IV.—The amount of the Government grant for a Protestant Church will in no case exceed such a sum as will suffice to provide a plain substantial building of the simplest ecclesiastical design, together with such plain furniture as is essentially necessary for the proper performance of the service according to the ritual of the Church of England. It will rest with private individuals to furnish the means of imparting architectural decorations to the building, should they desire to do so, and also of supplying additional furniture, including apparatus for lighting, of a more costly description.

RULE V.—The same principles will regulate the grant for Roman Catholic Churches.

IV—Grants for building Churches, etc.

RULE VI.—The number of sittings to be provided will be calculated on the following scale:—

Details.	Protestants.	Roman Catholics.
Regiment of British Infantry	450	340
Wing of British Infantry	220	170
Regiment of Cavalry	340	200
Wing of Cavalry	200	130
Troop of Horse Artillery or Light Field Battery .	100	50
Heavy Field Battery	80	25
Garrison Battery	50	30

NOTE.—These numbers include soldiers' families.

RULE VII.—Any provision that may be necessary may also be made for Staff Officers, Officers of Native Regiments, and, where no Civil Church exists, for European British-born subjects in the service of Government or for Railway servants, in accordance with the scale and terms hereinafter prescribed for Civil and Railway stations respectively.

RULE VIII.—As a rule, only one Protestant and one Roman Catholic Church will be provided; and where the number of sittings required for the troops according to the scale above given is very large, the size of the Church may be regulated so as to allow of at least one-half of the troops attending service at one time.

RULE IX.—The Government grants for Churches will be calculated on the following basis. The Executive Engineer shall prepare a ground plan which shall afford—

(*a*) accommodation for the total congregation to be provided for according to the scale laid down in Rules VI and VII, allowing six superficial feet per sitting;

(*b*) passages, chancel, vestry, porch of such moderate dimensions as may be reasonable in each case;

(*c*) tower or belfry, as may be required according to the dimensions, general design, and locality of the building.

The Government grant will be at a rate per superficial feet of the area of (*a*) and (*b*), 25 per cent. in excess of that which prevails at the station for ordinary single-storied buildings. Where a tower is admissible, a further grant, at the above rate, may be made for it calculated on an area not exceeding three times the area occupied by its base.

Churches in Civil Stations.

RULE X.—At the chief Civil Station of a District where there are at least 25 European British-born subjects, Protestants or Roman Catholics, as the case may be, in the general service of Government, and where no suitable Church provision for them exists already, the Government will contribute towards Church accommodation upon the following terms:—

of sittings required.	*Maximum Government grant.* Rs.
25	2,000
50	3,500
100	
150	6,000
200	7,000
250	8,000
300	9,000
350	10,500
400	12,000
For any excess over 400	Rs. 30 per seat in excess.

NOTE.—(1) When the number of seats to be provided lies between any two numbers given in the table, the grant for the portion of the whole number of seats represented by the lower numerical figure in the table will be the grant shown against that figure, the rate per sitting for the excess number of seats over such lower figure being arrived at

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by dividing the difference between the maximum grant shown against the next higher figure and the said lower figure by the difference between the higher and lower figure. Thus, for 110 seats, the Government grant for 100 seats will be Rs. 5,000, and for the remaining 10 at the rate of $\frac{6,000-5,000}{150-100}$ = Rs. 20 per seat.

(2) As a rule, only one Protestant and one Roman Catholic Church will be provided. In the case of Protestant Churches, accommodation will ordinarily only be provided for the number willing to attend the Church of England service.

(3) In ascertaining the number of seats to be provided, women and children belonging to the families of European British-born subjects in the general service of Government, and pensioned soldiers and their families may be taken into account, two children being counted as one adult.

(4) In cases of stations where abnormal rates prevail, special application may be made to the Government of India for an increase to the grant given by the State; but no grant for more than 200 sittings will be made except at seats of Local Governments and Administrations, or at Hill Sanataria. In the latter case, the number of European British-born subjects in Government service must exceed (without their families) 120 to warrant the grant for a Church of greater accommodation than 200 sittings.

RULE XI.—No Government grant for a Church in a Civil Station will be made until private subscriptions have been obtained, and then the grant will not exceed double the amount thus actually realised, the maximum figure in column 2 of the Table above being in any case the extreme limit of the grant towards the scale of accommodation which stands opposite in column 1. And in no case will the Government grant be allowed until these contributions, together with the grant, amount to the estimated cost of the Church.

Churches for Railway Stations.

RULE XI-A.—Whenever there are, at any State Railway station or depôt so situated that other Church accommodation does not exist or is not available with reasonable convenience, at least 25 persons in the Railway service of Government who are of European descent, pure and mixed, retaining European habits and modes of life and professing the Christian religion, whether Protestant or Catholic, Churches will be provided by the Government for them in accordance with Rules IV, V,

and VIII, the number of sittings being calculated on the principle, *mutatis mutandis*, of Rule X, notes (2) and (3), and the grant being in conformity with Rule IX.

RULE XI-B.—Whenever such separate Churches are not required, Church accommodation for any such persons may be provided in the plans of any Church which is about to be erected at a military or civil station; but in the case of a Church at a Civil Station, the restrictions in Rule X, note (4), and in Rule XI, shall not apply in respect of the numbers of, and grants for, such persons.

RULE XI-C.—In cases where a State Railway station or depôt is considered by the Railway administration to be likely to increase, such addition may be made to the number of sittings, calculated as above provided, as the Government of India in the Public Works Department may, in each case, sanction.

RULE XI-D.—The Rules in this section relating to Churches and Church accommodation for State Railway servants shall apply to persons in the service of any Railway Company assisted by the Government by guarantee or otherwise, provided that the consent of the Board of Directors or other duly empowered representative of such Company be previously obtained.

General Rules.

RULE XII.—It is desirable, whenever such a course will not be attended by inconvenience, to combine the Civil or Railway with the Military Church of a station, the grant allowed for the Church accommodation of the British troops or State Railway servants before given being supplemented by a grant according to the scale shown in Rules X and XI, or XI-A to D, as the case may be. In special cases, buildings may be rented for Divine Service, with the previous sanction of the Gov-

ernment of India, or of the Local Government or Administration, according to whether the charge is Imperial or Provincial.

RULE XIII.—In addition to Church accommodation as above prescribed, a house for the chowkidar or resident bearer may be provided. In cases, however, where the Church is distant from the bazar and where special grounds are shown, accommodation may be provided for other duly authorised servants; but such further accommodation will be limited to shelter for day use only. These houses should, when practicable, be adjoining to, and not within, the Church compounds; but when within them, they should be erected in keeping with the other Church buildings.

RULE XIV.—Grants from Imperial Funds will be sanctioned by the Government of India in the Public Works Department only. Grants from Provincial Funds will be sanctioned by the Local Governments and Administrations, subject to the limitations contained in these Rules.

RULE XIV-A.—The scales of accommodation and expense for all Churches above laid down are in no case to be exceeded without a reference to the Government of India, even though the proposed expenditure from Public Funds may be within the powers of sanction vested in the Local Government or Administration.

RULE XV.—Church accommodation for non-official residents, either British-born Europeans or others, or for official residents other than British-born or State Railway servants, should not be sanctioned by the Local Governments or Administrations without reference to the Government of India.

RULE XVI.—When private contributions are combined with a Government grant towards building a Church, the procedure to be adopted is as follows:—

(*a*) Under ordinary circumstances, the amount of

private contributions being known, a definite design and estimate will be prepared by the Executive Engineer and submitted for sanction in the usual way, the limit by which the Executive Engineer will be guided in his designs being the aggregate of the Government grant according to the scales given in the preceding Rules, and the amount of private contributions actually realised.

(2) Before the work is commenced, the amount of the private contributions must be paid into a Government Treasury, or guaranteed by sufficient security, and carried to credit of Deposits in the accounts of the Department.

NOTE.—In the case of a grant from the Church building fund for the Diocese of Calcutta, a certificate instead of a cash payment in advance may be accepted, showing the amount of the contribution to be allowed. The conditions on which this certificate may be accepted are that in every case definite arrangements must be made with the Local Government or Administration concerned respecting the precise dates on which the contributions will be paid, and that, until the payment is made, the Government shall have a primary lien on the funds of the Society. In case of any failure in paying up the stipulated payment on due date the privilege herein allowed is to cease.

(3) In dealing with cases of this nature, the private contribution is to be looked upon as an addition to the Government grant, instead of the money allowed from public funds being considered as grant-in-aid of private contributions, and the responsibility of Public Works Officers with respect to the preparation of estimates, and the construction of such buildings with reference to excess of expenditure over the estimate, will be as strictly enforced as where only public funds are expended.

NOTE.—In the case of State Railways, the functions assigned in this and succeeding Rules to the Executive Engineer will devolve on the Manager.

(*b*) In special cases, however, the Government grant for a Church at a Civil or Railway station may, with the sanction of the Gov-

ernment of India or of the Local Government or Administration, as the case may be, be treated as a grant-in-aid of private contributions raised for a Church intended either as a Civil or Railway Church within the meaning of these Rules, or partly for the use of non-official residents or others for whom grants are not admissible under these Rules.

(2) In such cases, the plans and specifications shall be submitted to the Executive Engineer for the approval of the proper Officers in the Public Works Department, who shall sanction them on satisfying themselves that they are safe and suitable and can be executed for the estimated amount. The construction of the building may then be left to the managers or trustees of the private contributions raised, with whom must rest the responsibility for excess, if any, over the amount of this sanctioned estimate.

(3) In such cases the grant will ordinarily not be paid in full until the Executive Engineer has certified that the building has been completed in accordance with the sanctioned plans and specifications; but the Executive Engineer may make advances out of the sanctioned grant on receiving sufficient proof that the building is proceeding satisfactorily, and on the managers or trustees certifying that all subscriptions relied on in support of the application for the grant have been paid up in full or guaranteed by sufficient security.

(4) When a grant is made under clause (*b*)* of this rule for a Church intended partly for the use of non-official residents and others for whom grants are not admissible under these Rules, there shall be a trust deed duly registered—(1) declaring that the building is

* Was entered as (*a*) in original Resolution, altered to (*b*) by P. W. D. Circular No. 16 of 25th September 1885.

granted in trust for Church purposes only; (2) giving to Government a prior lien on the building for the recovery of the grant in the event of the former being diverted to other purposes; (3) providing for the legal ownership of the building; and (4) indicating sufficient sources for its proper maintenance.

RULE XVII.—The preceding Rules shall apply, as far as may be, to the enlargement of existing Churches.

ly of Church Furniture.

RULE XVIII.—The supply of Church furniture will be regulated by the following Rules. All expenditure connected with the articles to be supplied by the Public Works Department will be provided for under the Rules laid down for that purpose :—

(1) Each Protestant Church, Civil, Railway or Military (Cathedrals excepted), will be supplied by the Public Works Department with the following articles, the cost of which will be allowed in addition to the grant for the building :

		Maximum cost.
(*a*)	Appliances to seat the congregation, and to allow them to kneel in decent comfort—	
	Officers, per seat	5
	,, ,, stool or hassock . .	2
	Soldiers, per seat	4
	,, ,, stool or hassook . .	1
(*b*)	Communion table, each	45
	,, rails, per running foot . .	4
(*c*)	Pulpit, each	200
(*d*)	Reading desk and stool	60
(*e*)	Font and cover	60
(*f*)	Vestry : almirah	45
	,, table	12
	Two Vestry chairs, per pair . . .	10
(*g*)	Two Altar chairs	24
(*h*)	Punkahs, complete, per running foot . .	2
	Thermantidotes when necessary, each . .	200

IV.—Grants for building Churches, etc.

	Maximum cost. Rs.
(*i*) Lighting apparatus, per 100 seats	100
Candlesticks for pulpits, per set	40
,, for lectern	30
,, for reading desk	30
(*j*) Lectern	50
(*k*) One bell of reasonable size to summon the congregation to Church, at a cost not exceeding Rs. 300 for a first class Church (*viz.*, those containing more than 400 sittings), and Rs. 200 for a second class Church (*viz.*, those containing not more than 400 sittings).	
(*l*) Chicks or bamboo blinds for doors and windows where absolutely necessary	At market rates.
(*m*) Matting where absolutely necessary for Churches with terraced floors.	

The "reading desk" should be simply a desk (however appropriately shaped), and not an enclosure expensive from its size and occupying needless space.

(2) The Civil Department will provide the following articles on the Executive Engineer's certificates of the necessity of supply or renewal, as the case may be:—

	Rs.
* Suitable set of Communion plate	150
A strong box, to be made in India, and which may be locally purchased for custody of Communion plate, which is also to be used for records	150
* Altar cover of red embroidered cloth	150
* Bibles and prayer-book for the clergyman	50
* Fair linen cloth and napkins for Communion service	35
* Two service books for the Communion table	30

* NOTE.—Where the congregation chose to contribute in order to procure any of these articles (or those mentioned in clause 1) of a richer design or material, the fixed grant may, if so desired, be paid to the Chaplain, and the purchase of the articles left to his and their joint discretion.

NOTE 2.—The cost of re-gilding articles of plate supplied under clause 2, Rule XVIII, will be met by the Civil Department on the production of the Executive Engineer's certificate as to the necessity for the expenditure.

IV.—Grants for building Churches, etc.

(3) In Cathedrals of the Church of England, the renewal and repair of furniture shall be provided out of the fixed monthly grants made by the Civil Department towards the maintenance of service, supplemented, if necessary, by contributions from the congregation.

(4) Each Roman Catholic Church built by Government, Civil, Railway or Military, will be supplied by the Public Works Department with the following articles, the cost of which will be allowed in addition to the grant for the building :—

	Maximum cost. Rs.
(*a*) One bookstand	8
(*b*) One almirah for Altar vestments, etc., at least 4 feet long by 2 feet 5 inches broad	45
(*c*) Three Altar chairs for officiant and assistants	36
(*d*) One table and three chairs for the Vestry	27
(*e*) One Font and cover	60
(*f*) Seats and kneeling accommodation for the congregation—	
Officers, per seat	5
,, ,, stool	2
Soldiers, ,, seat	
,, ,, stool	1
(*g*) Altar table	45
(*h*) Communion rail, per running foot	4
(*i*) Pulpit, each	200
(*j*) Punkahs where required, complete, per running foot	2
(*k*) Thermantidotes, where necessary	200
(*l*) Apparatus for lighting, per 100 seats	100
(*m*) One bell as in (*k*), Rule I.	
(*n*) Chicks or bamboo blinds for doors and windows where absolutely necessary.	At market rates.
(*o*) Matting where absolutely necessary for Churches with terraced floors.	

A second Altar table may be supplied to Churches intended to accommodate more than 500 persons.

IV.—Grants for building Churches, etc.

(5) The following articles will be supplied to Roman Catholic Churches by the Military Department on the Executive Engineer's certificates of the necessity of original supply or renewal, as the case may be :—

		Rs.
(1)	One Tabernacle, inside covered with silk	150
(2)	One Pyx with silver cup, inside gilt	100
(3)	One Chalice	100
(4)	One Monstrance	180
(5)	Six Altar candlesticks and Crucifix	180
(6)	Two cruets and one plate	10
(7)	One Altar lamp	30
(8)	One Missal	25
(9)	Altar Canons (one set of three)	8
(10)	Altar Vestments of silk (five sets of the five colours)	300
(11)	Two Copes, one white and one black, of silk	120
2)	Humeral for Benediction	30
3)	Altar linen, comprising Albs, Altar covers, Communion cloth, &c.	80

NOTE.—The cost of re-gilding articles of plate supplied under the foregoing rule will be met by the Military Department on the production of the Executive Engineer's certificate as to the necessity for the expenditure.

(6) All applications for funds for the supply to Roman Catholic Churches of the articles mentioned above should be submitted through the Roman Catholic Bishop of the diocese in which the Church is situated.

(7)* The following articles of furniture will be supplied by the Public Works Department for lych gates of Government Cemeteries :—

	Maximum cost. Rs.
2 benches, at Rs. 9 each	18
1 small table	12
2 chairs, at Rs. 5 each	10
Total	40

* New clause entered by Public Works Department Circular No. 1 of 20th January 1886.

IV.—Grants for building Churches, etc.

RULE XIX.—The Executive Engineer will be guided, in granting the certificates above alluded to, by the following principles :—

Class I, Churches built by Government.—The certificate should state that the Church was built by Government for the use of European troops or European British-born subjects in the service of Government, or of State Railway servants, and is still maintained for the same purpose.

Class II, Churches which have received building grants from Government.—The certificates should state that the Church received a building grant of Rs. _____ equal to the _____ part of the total cost of the building, and that the grant was made on account of European troops or European British-born subjects in the service of Government or of State Railway servants, and that the building is still used by them. For this class of Churches a proportion of the standard cost of the articles will be sanctioned equal to the proportion of the grant-in-aid to the total cost of the building itself.

Class III, Churches rented by Government.—The certificate should state that the Church is wholly rented by Government for the use of European troops or European British-born subjects in the service of Government, or of State Railway servants. In this class the articles necessary for service will be given by the Military Department, but returned into store if the building ceases to be rented for the performance of Divine Service to a Military congregation.

NOTE.—In none of the classes described above should any article of furniture be allowed with retrospective effect, and the required certificates should afford information as to when the article was originally supplied, and by whom, and the reason for recommending its renewal. When, however, the Government pay for the use of a certain varying number of seats in a Church, the hire of the seats should include everything necessary for the performance of the service.

RULE XX.—When a Church, whether Protestant or Roman Catholic, is to be furnished, the Executive Engineer should communicate with the Ecclesiastical

authorities concerned, with a view to afford the congregation an opportunity of furnishing the Church by private subscriptions in more costly style, should they wish to do so. It is to be understood, however, that any article of furniture to which any public funds may have been applied will remain the sole property of Government, even though a portion of its cost may have been contributed by private persons. And in cases where articles of furniture are procured from England, they should be purchased through the Secretary of State in the ordinary way, with the exception of articles to which the note to clause (2) of Rule XVIII applies, which may be purchased as therein allowed.

RULE XXI.—Where pew rents are charged, the renewal and repair of furniture will be met from that fund, and not be allowed to be brought forward as a public charge. In cases where a portion of the seats are reserved by Government and the remainder rented out, the cost of renewals and repairs should be apportioned accordingly between Government and the pew rent fund.

RULE XXII.—In cases in which articles of furniture belonging to a Government Church are stolen, an immediate enquiry should be held in view to ascertaining whether the loss was caused through the negligence of the person responsible for the custody of such furniture. In the case of Protestant Churches at Civil or Railway stations, the enquiry should be conducted by the Chaplain and the members of the Church Committee; and in the case of Roman Catholic Churches at such stations, by the Chaplain in charge and the chief Civil Officer of the place, or such other person or persons as the chief Civil Officer may nominate for that purpose. As regards Protestant and Roman Catholic Churches in cantonments, the investigation should be made by a Committee assembled under the orders of the Officer

Commanding, as is the case in respect of all other enquiries into loss of Government property, the Chaplain in charge being invited either to be a member of the Committee or to give evidence before it.

(2) If the result of the enquiry should be to show that the loss was occasioned by negligence on the part of the person responsible for the custody of the furniture, such person should, if possible, be required to make good the loss; or, if it should appear that the loss was due to circumstances beyond the control of the responsible Officer, then the Government of India will be prepared to consider an application for the replacement, at the public expense, of the articles stolen. Such application should be submitted through the ordinary channels and should be accompanied by a full report of the enquiry.

RULE XXIII.—The care of Church clocks is to be charged against the pew rent fund, where it exists.

RULE XXIV.—The pay of chowkidars of Churches will be disbursed through Chaplains.

RULE XXV.—Churches are under the control of the Bishop of the Diocese in respect to the erection of tablets, ornaments, &c., while in course of construction, as well as after completion and consecration.

Ownership and repair of Churches.

RULE XXVI.—All Churches built under these Rules, except Rule XVI, clause (*b*), shall be considered the property of the Government. As a general rule, all Churches, whether Protestant or Roman Catholic, which have in past times been built by the Government, are the property of the Government. Churches, whether built wholly by private contributions or by such contributions jointly with State grants, which have been borne for a series of years on the books of the Public Works Department and have been repaired and other-

wise dealt with, unchallenged, as Government buildings, shall be deemed to be the property of Government. Churches built wholly or in part by private contributions which have not been so borne, repaired or dealt with, but which may be taken over on behalf of Government, under sanction of competent authority, shall be brought on the books of the Public Works Department as the property of Government.

RULE XXVII.—All Churches which are the property of Government shall be in charge of the Executive Engineer, and shall be repaired under the ordinary rules of the Public Works Department. In every case in which any alteration in a Church belonging to the Government, which affects its structure or its permanent fittings, may be desired by the Chaplain or other Clergy, the Executive Engineer must be consulted and his consent obtained in writing before the alteration is carried out.

Compensation for Accommodation in Churches neither belonging to, nor rented by, Government.

RULE XXVIII.—The rate of compensation for sittings for Protestant and Roman Catholic soldiers shall be determined by the Public Works Department with reference to the value and description of the accommodation provided, subject to a limit of Rs. 3 per seat per annum, broken periods within a year counting as a year; but when sittings are occupied consecutively for any period exceeding twelve months, payment will be made for the number of months in excess of the year for which the sittings are so occupied, at the rate fixed for the year.

RULE XXIX.—The number of sittings for which compensation is allowed will be regulated by the highest attendance at a parade service during the year of soldiers and their families (two children up to the age of 16 being counted as one adult) actually quartered in the station, subject to the following maximum limits in the case of Roman Catholics and each denomination of

IV.—Grants for building Churches, etc.

Protestants recognised by the Government of India (*vide* note to Rule III) :—

	Numbers, including soldiers' families.
Regiment of British Infantry .	340 or 38 per Company.
Wing of British Infantry . .	170
Regiment of Cavalry . . .	200
Wing of Cavalry . . .	130
Troop of Horse Artillery or Light Field Battery . . .	50
Heavy Field Battery . . .	25
Garrison Battery . . .	30

RULE XXX.—Compensation may be charged for sittings provided for British-born commissioned and non-commissioned officers (including families) employed on the Staff or with Native Regiments, in addition to the number of sittings for which compensation is admissible under Rule XXIX.

RULE XXXI.—Compensation may, under the conditions of Rule XXVIII, be paid for Protestant or Roman Catholic State Railway servants for whom Church accommodation has not been provided by the Government; the number of sittings for which compensation may be allowed being regulated by the highest attendance on any one occasion during the year of Railway servants and their families (two children up to 16 being taken as one adult) who are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion.

RULE XXXII.—Charges for compensation require the previous sanction of the Government of India, and must be supported by a certificate from the Officer Commanding the Station or the Manager of the Railway of the numbers of soldiers or State Railway servants and their families for whom accommodation has been obtained under Rules XXIX, XXX and XXXI, and by a receipt for the money paid.

Such charges as have once been approved by the Government of India need not be resubmitted annually

Annexure A.

for sanction, but may be paid on the authority of the Local Government or Administration, or Director General of Railways, as the case may be, subject to the conditions under which the original sanction was obtained.

RULE XXXIII.—The outlay will appear in the Departmental Budget Estimates and Accounts under the head of Civil Buildings—Repairs.

Annexure A.

Extract from the Proceedings of the Government of India in the Home Department,—No. 6—370-382 (Ecclesiastical), dated Simla, the 9th November 1876.

Read Home Department Resolution Nos. 314 to 318, dated 6th October 1875, appointing a Committee to report upon the following matters connected with ecclesiastical administration :—

(1) The framing of joint estimates for expenditure on Cemeteries or Churches by the Executive Engineer and Clergyman in charge.
(2) A revision of establishments for Cemeteries according to their area.
(3) The size of monuments and amount of ground that may be enclosed.
(4) Provision for planting Cemeteries and preserving them in decent order.
(5) Mode of supply of certain articles of Church furniture.
(6) The substitution of three for two classes of Churches with respect to the expenditure allowed for them by Government.

Read—

The Report of the Committee, dated 29th October 1875.

RESOLUTION.—The Report of the Committee has been considered by the Governor General in Council, who desires to express to the Committee his satisfaction at the result of their labours.

* The words "not belonging to the Church of England" after "servants" which were in the original Resolution, omitted by Public Works Department Circular No. 16 of 25th September 1885.

Annexure A.

The following rules have been approved relative to the subjects referred to the Committee for report :—

1. Churches and Cemeteries have already been divided into two classes : (1) those in stations where there are military cantonments and the military works in which are under the charge of the Inspector* General of Military Works, and (2) those in other military cantonments and civil stations.

Public Works Department No. 486 A.—G., dated 13th July 1874.

In both classes of stations joint estimates† of expenditure should be framed annually by the undermentioned Officers :—

(*a*) In the case of all expenditure connected with establishments, *e.g.*, pay of servants, alterations in their pay or number, etc. ; also all expenditure by Government connected with the provision of articles of Church furniture supplied by the Civil Department.

See Financial Department Resolution No. 87, dated 9th January 1875.

(*b*) In the case of all expenditure connected with repairs and additions to Church fabric, to Church compound or Cemetery walls, to Cemetery gates, walks, wells, chowkidars or other Church servants' houses, provision of necessary appliances for graves or for the repair of tombs or for the planting of trees and shrubs in Cemeteries and keeping the same in decent order ; also all expenditure by Government connected with the provision of articles of Church furniture supplied by the Public Works Department.

See Financial Department Resolution No. 87, dated 9th January 1875 ; No. 2024, dated 31st March 1875 ; and No. 675, dated 9th February 1876.

* Now Director General.

† The estimates should be for the financial year, and should be prepared in advance as is prescribed for other budget estimates.

Annexure A.

The estimates of expenditure to be prepared by the Executive Engineer and the Chaplain should show distinctly the probable charge under each of the following heads :—

(i) New works connected with additions to existing Churches and improvements to Church compounds.

(ii) New supplies of furniture for Churches and sanctioned articles for Church use.

(iii) New works connected with additions to existing Burial-grounds.

(iv) Repairs to Churches and Church furniture and maintenance of Church compounds.

(v) Repairs to Burial-grounds to be executed by Public Works Officers.

(vi) Repairs to Burial-grounds, including planting and cleaning, to be entrusted to the Chaplain or Chief Civil or Military Officer of the Station or Cantonment under para. 4.

It would be convenient if distinct estimates were prepared for each of these classes of expenditure.

The provision of funds to meet the charges above enumerated will be made in the Budget Estimate of the Public Works Department. The estimates for the same will be subject to the scrutiny of, and be passed by, the Superintending or Chief Engineer or Local Government or Administration, according to the rules in force in the Public Works Department.

In stations in which the Churches and Burial-grounds are under the Local Governments and Administrations in which the Provincial Service arrangements are in force, the charges debitable to the Public Works Department will be provided for in the Provincial Public Works Budget Estimate. In other Provinces and in the Military Works Branch the charge will be provided for in the Imperial Public Works Budget Estimate under Civil Buildings.

Annexure A.

2. The following scale of establishments should be maintained at all Cemeteries :—

(i) for a Cemetery of which the area is 5 acres or less, one mali-chowkidar ;

(ii) for a Cemetery of which the area is more than 5 and less than 10 acres, one mali-chowkikar and one assistant coolie ;

(iii) for a Cemetery of which the area is more than 10 and less than 15 acres, one mali-chowkidar and two assistant coolies ; and

(iv) for a Cemetery of which the area is more than 15 acres one mali-chowkidar and three assistant coolies.

It is left to the Local Governments and Administrations to determine the proper wages to be given to each servant. The cost of this establishment will be charged to Provincial Services in the case of those Local Governments and Administrations in which the Provincial Service arrangements are in force, and in the case of other Local Governments and Administrations and the Military Works Branch of the Public Works Department to Imperial Funds. In either case the charge will be included in the Civil Budget Estimate.

* * * *

4. No portion of the receipts from Cemeteries and Church compounds should be retained by any Government Officer to be directly expended by himself : all such receipts should be paid into the Civil Treasury to the credit of the Public Works Department. In the case of receipts from Cemeteries and Church compounds in charge of the Military Works Branch, and under those Governments and Administrations in which the Provincial Service arrangements are not in force, the credit will be treated in the Public Works accounts as a receipt under Imperial Public Works Revenue. In the case of the other Governments and Administrations, the credit will be raised to Provincial Service Public Works Revenue. But the amount passed upon the joint estimate framed by the Executive Engineer and Chaplain

to provide for planting a Cemetery and preserving it in decent order should be entrusted to the Chaplain where there is one.* Where there is no resident Chaplain, the amount should be placed at the disposal of the Chief Magistrate on the spot, or of the Senior Military Officer if the Cemetery is attached to a military cantonment. The necessary funds for the purpose will be advanced by the Executive Engineer concerned to the Chaplain or Civil or Military Officer. Bills for the expenditure should be rendered by the Officer to whom the advance has been made, either monthly or otherwise to the Executive Engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off, the advance will be placed in the Miscellaneous Advance Account of the Executive Engineer. All planting of shrubs and trees by private persons in Cemeteries should be under the control of the Chaplain, if resident, otherwise under that of the Magistrate or Senior Military Officer, as the case may be. When practicable, a well should be sunk in or near every Cemetery.

* * * *

5. It should be understood that the Government

* In regard to Churches and Cemeteries situated within the limits of a military cantonment, the Government of India have decided—

Home Department letter to the Ven'ble the Officiating Archdeacon of Calcutta, No. 110, dated the 22nd May 1883.

(1) that the Chaplain is required to obtain the permission of the Officer Commanding the station before ordering a tree to be cut down in a Cemetery or Church compound situated within the limits of a cantonment;

(2) that the Officer Commanding the station may order a tree to be cut down in the Cemetery or Church compound without the Chaplain's consent;

(3) that it rests with the Chaplain to sell the trees cut down in the Cemetery or Church compound, the proceeds being paid in, as required by the standing rules, to the Civil Treasury to the credit of the Public Works Department; and

(4) that the consent of the Commanding Officer should be obtained in respect of all repairs or alterations over which he or the Cantonment Committee may exercise control under the Cantonment Rules and Regulations, *e.g.*, Rules 13 and 26 of Chapter IV.

These orders, however, do not interfere with the duty of the Chaplain to see that the Cemetery is kept clean of rank vegetation, shrubs and undergrowth which are not included under the designation of trees.

Home Department letter to the Ven'ble the Officiating Archdeacon of Calcutta, No. 148, dated the 26th June 1883.

cannot provide Cemeteries at the public expense for Native Christian communities.

NOTE.—Where their number is small, the question is of little importance and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for His Lordship's (Bishop's) consideration whether if the necessity of dealing at the present time with this matter of Native Christian interment be in his judgment unavoidably established, it should not be carefully examined in consultation with the several Local Governments, having regard to the diverse needs and circumstances of the population in each separate Province.

Proceedings, November 1877,

* * * *

Extract from the Proceedings of the Government of India in the Financial Department,—No. 2202 (Expenditure), dated Simla, the 15th August 1876.

Read the undermentioned papers relative to the reduction of minor charges on account of Church establishments in India:—

* * * *

RESOLUTION.—After consultation with the several Local Governments and Administrations, it was decided in February 1875 to reduce the cost of Church establishments in India. To carry out this decision, the scale of charges (shown in the margin) was fixed for general adoption, with the reservation that in some places somewhat higher charges might be allowed under exceptional circumstances; and that in the case of third class (non-military) Churches, with fluctuating and very limited congregations, a moderate fixed allowance might be granted for lighting and sacramental elements. In accordance with

First class (Churches, the property of Government, containing more than 400 sittings at stations where there are European troops):—

	Rs.
1 Clerk . .	12
1 Chowkidar-bearer	6
1 Water-carrier	5
1 Sweeper .	4
Lighting . .	20
Total	47 a month.

Second class (Churches, the property of Government, containing less than 400 sittings at stations where there are European troops):—

	Rs.
1 Chowkidar-bearer	5
1 Sweeper .	4
Lighting . .	10
Total	19 a month.

Third class (Churches, the property of Government, at stations with no troops, or with only Native troops):—

	Rs.
1 Chowkidar-bearer .	5 a month.

Annexure A.

this decision the several Local Governments and Administrations were requested to submit a fresh classification of military Churches, and a scale of charges in accordance with the principles thus laid down.

2. After consideration of the reports called for, the Governor General in Council is pleased to pass the following orders.

3. If a clerk is now employed in any second class military Church he need not be dismissed; the full reduction of the establishment must await the occurrence of a vacancy.

4. In Madras, including Mysore, but excluding Berar, there are 56 Churches,* and the cost of establishments on the scale laid down by the Government of India would amount to Rs. 700 a month as against a present charge of Rs. 1,917¼. The Government of Madras recommends, however, that the pay of chowkidar-bearers be fixed at Rs. 7 instead of Rs. 5 each a month; that an establishment of Rs. 47 a month be allowed to the Church at Black Town; and that to 5 of the remaining 36 third class non-military Churches, the marginally noted† special allowances be allowed. These proposals are approved with effect from 1st April 1877. A tabular statement showing the financial results of the measure, and including, as a temporary charge, the pay of such clerks as are now on the establishments of the 2nd class military Churches, should be forwarded for formal sanction.

	Number of Churches.
* 1st class (military) .	8
2nd do. (do.) .	6
3rd do. (non-military)	42
Total .	56

	Rs.
† 1 Bearer . . .	7
1 Sweeper . .	5
Lighting allowance .	18
Total .	30 each.

5. The Government of Bombay proposes (1) to raise the pay of chowkidar-bearers; (2) to allow a peon to each Chaplain; (3) to retain clerks for 2nd class military Churches; (4) to do away with water-carriers

Annexure A.

and sweepers, and provide for their duties from the contingent allowance of Rs. 20 a month for lighting for 1st class Churches; and (5) to allow a small contingent allowance to poor 3rd class non-military Churches. The tabular statement submitted by the Bombay Government also shows other variations from the standard scale fixed in 1875. The Governor General in Council regrets that he is unable to sanction peons for Chaplains in Bombay; but he is pleased to sanction the following scale for adoption in the Bombay Presidency from 1st April 1877, with a request that a tabular statement showing the charges now made may be forwarded to Government for communication to the Audit Department:—

	1st class military Churches.	2nd class military Churches.	3rd class non-military Churches.	
1 Clerk	A.			
1 Chowkidar-bearer	7			
Contingent allowance to cover lighting, and sweepers' and water-carriers' wages	20	10		B.

A.—On the pay proposed by the Archdeacon of Bombay.
B.—A list of the poorer Churches, for which a special contingent allowance is asked, should be entered in the tabular statement.

The proposal of the Government of Bengal in respect to the six military (1st class) Churches, including the two within the Fort William, for which the authorised allowance of Rs. 47 a month is considered to be sufficient, is sanctioned with effect from the 1st April 1876; Rs. 100 a month is also allowed for each of the four (3rd class) non-military Presidency Churches* from 1st April 1877, for two years, subject to reconsideration at the end of that period; and an allowance of Rs. 55 a

* St. John's.
Old Church.
St. James'.
St. Thomas'.

Annexure A.

month is sanctioned for St. Stephen's Church, Kidderpore, and the Church at Howrah, on the same terms. Considering the peculiar character of St. Andrew's Kirk in Calcutta, and its use by the military, the recommendation of the Reverend Mr. Thomson, for an allowance of Rs. 100 when there are two Chaplains and Rs. 185 a month when there is one, is approved from the same date. The necessity for so large an allowance as* Rs. 32 a month for the care of the clock must be further established. The entire services of a competent Native artisan could probably be secured for a much smaller sum.

7. In respect to the non-military (3rd class) Churches in Bengal, the Governor General in Council considers that the scale laid down in February 1875 should be more closely adhered to than is proposed by the Government of Bengal. The exceptional allowances there contemplated were intended only for Churches with "*fluctuating and limited congregations*," and not for general adoption. The Churches at Dacca, Cuttack, Berhampur, and other places do not appear to be of this class. His Excellency in Council desires, therefore, that the Government of Bengal will submit a tabular statement more in accordance with the scale laid down in February 1875, and showing the financial results of the arrangements now sanctioned for Church establishments in Bengal.

8. The classification of Churches, submitted by the Government of the North-Western Provinces, shows that there are 36† Churches, the proposed cost for the establishments of which is Rs. 670. But it appears doubtful if this classification includes the Epis-

† 7 (1st class) military, including 3 Roman Catholic Churches;
14 (2nd class) military, including 3 Roman Catholic Churches; and
15 (3rd class) non-military Churches.

* This charge was subsequently accepted by the Government of India as an Ecclesiastical charge and as part of the Church allowance, which is given in consideration of the benefit derived by the public from the use of the clock.—Letter to Government of Bengal, No. 316, dated the 27th September 1877.

Annexure A.

copalian and Presbyterian Churches at Allahabad. This should now be made clear; and the Church at Chunar should be ranked as a 3rd class (non-military) Church, and not as a 2nd class military Church. The usual tabular statement should also be submitted, showing the financial result of the charges now authorised with effect from the beginning of the next financial year.

9. There are 48 Churches in the Punjab, and the cost of the establishments proposed for them is Rs. 878 a month. It is also recommended that Rs. 50 a month may be placed at the disposal of the Government of the Punjab for allotments when necessary to the poorer 3rd class (non-military) Churches. The proposals of the Government of the Punjab are sanctioned with effect from 1st April 1877. The usual tabular statement should be submitted.

10. There are 15 Churches in the Central Provinces, the cost of the establishments of which is Rs. 205 a month. Revised establishments as shown below are sanctioned for these Churches, resulting in an increase of Rs. 17 a month over the existing charge :—

	Existing cost per mensem.	Now sanctioned per mensem.	
	Rs.	Rs.	
1st class Church at Kamptee . .	71	47	A.
Ditto at Sagar . . .	39	47	A.
2nd class Church at Jubbulpore . .	38	31	B.
Ditto at Sitabuldi, Nagpur .	40	31	B.
3rd class Church at Nursingpur, Nimar and Seoni . .	17	18	
Ditto at 1 Chanda, 2 Wardha, 3 Bhandar, 4 Raipur, 5 Hoshangabad, 6 Damoh, 7 Betul, and 8 Chindwara . .	...	48	
TOTAL .	205		
Increase .	...	17	

A.—As detailed in paragraph 1 of this Resolution.
B.— Ditto, plus the pay of a clerk temporarily, as sanctioned in paragraph 3.

Annexure A.

11. The Chief Commissioner of British Burma submits a list of Church establishments in that Province, and recommends "that the establishments should be restricted to the scale fixed by the Government of India; but that the rates of pay should be in accordance with those which are customary throughout Burma, where the cost of living is greatly in excess of that of India." He also recommends that an allowance of Rs. 30 a month may be granted to the Roman Catholic Church at Thayetmayo. In accordance with these recommendations the establishments noted below, which are in conformity with the scale laid down in February 1875, are sanctioned for the Churches in British Burma with effect from 1st April 1877 :—

	1st class Rangoon Church.	1st class Rangoon Town.	1st class Thayetmayo Protestant Church.	2nd class Thayetmayo Roman Catholic Church.	1st class Toungho	3RD CLASS.				TOTAL.
						Bassein.	Moulmein.	Akyab.	Kyouk Phyoo.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Clerk . .	12	12	12	...	12		..	..	...	48
1 Chowkidar-bearer	10	10	10	10	10	10	10	8	8	86
1 Water-carrier .	9	...	10	...	8	..		.	..	27
1 Sweeper . .	6	6	5	5	6	.	...	. .	...	28
Lighting, etc. .	30	15	30	15	15	...		.	5	110
	67	43	67	30	51	10	10	8	13	299
Present cost .	95-8	67-10	80	.	55	10	114	15		437-2
									Decrease	138-2

12. In addition to the higher rates of pay for chowkidar-bearers on account of the prevalent wages in the Hyderabad Assigned Districts, the Resident at Hyderabad proposes to add eight peons at a cost of Rs. 56 a month to the authorised scale of Church establishments. The Governor General in Council regrets that he is unable to depart from the scale already fixed, but is

Annexure A.

pleased to sanction the other proposals, as shown below, from the beginning of the next financial year :—

	Clerk	Chowkidar-bearer.	Water-carrier.	Sweeper.	Lighting, &c.	Total	Existing cost.	Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 t class Church at Secunderabad . .	12	6	5	4	20	47	64	17
Ditto at Trimulgherry . .	12	6	5	4	20	47	47	...
2nd class Church at Bolaram . . .	8*	6	..	4	10	28	51	23
3rd class Church at Auranghabad . .		8		..	...	8	33	25
Ditto at Jalna	..	8	...	...	...	8	7	1
Ditto at Hinghali . . .	...	8	.	...	...	8	20	12
Paid from Berar Revenues.								
3rd class Church at Akola	...	8	. .	...	...	8	48	40
Ditto at Ellichpore . . .	.	8	...	...	...	8	27	19
Ditto at Amraoti . . .		8	...	...	...	8	48	40
Total .	32	64	10	12	50	170	305	175

* Till vacancy occurs.

13. The list submitted by the Chief Commissioner of Oudh shows that there are only six Churches in Oudh —three of the first and three of the 2nd class. The proposed classification of these Churches is approved with effect from 1st April 1877, with a request that a tabular statement may now be forwarded.

14. The Chief Commissioner of Assam states that there are in Assam six 3rd class non-military Churches, and proposes to pay the chowkidar-bearers at Rs. 10 each a month, remarking that "this is the lowest salary on which a servant can be entertained to perform the above duties in this Province." The Governor General in Council sanctions a chowkidar-bearer for each of the Churches in Assam on the pay of Rs. 6 each a month from 1st April 1877, and requests that the usual tabular statement may now be forwarded.

Annexure A.

Extract from the Proceedings of the Government of India, Department of Finance and Commerce,—No. 3874, dated Simla, the 3rd November 1881.

Read again—

(1) Resolution of the Government of India in the Financial Department, No. 2202, dated the 15th August 1876, directing a reduction of minor charges on account of Church establishments in India, and fixing the scale of charges shown below for general adoption, with effect from the 1st April 1876 in some and from the 1st April 1877 in other cases.

FIRST CLASS.—(Churches, the property of Government, containing more than 400 sittings at stations where there are European troops)—

	Rs.
1 Clerk	12
1 Chowkidar-bearer . .	6
1 Water-carrier . . .	5
1 Sweeper	4
1 Lighting	20
	47 a month.

SECOND CLASS.—(Churches, the property of Government, containing less than 400 sittings at stations where there are European troops)—

	Rs.
1 Chowkidar-bearer ...	5
1 Sweeper	4
Lighting	10
	19 a month.

THIRD CLASS.—(Churches, the property of Government, at stations with no troops or with only Native troops)—

1 Chowkidar-bearer ... Rs. 5 a month.

(2) Order No. 572, dated the 12th May 1881, forwarding a copy of the above-mentioned Resolution to the Military Department for information and guidance, with the intimation that the scale of charges mentioned above (which are debitable to the Military Department on account of Roman Catholic Churches) should have effect from the 1st April

Annexure A.

Read also—

(3) A letter from the Military Department, to the Controller of Military Accounts, Bengal, No. 1246 S.-D., dated the 26th August 1881, sanctioning, as a very special case, the grant to the Roman Catholic Chaplain, Fort William, of the difference of lighting allowance between Rs. 33 and Rs. 47 a month, with arrears from the 15th August 1876 up to the 1st January 1881, and intimating that final orders in regard to the allowances admissible to Roman Catholic Churches generally will be shortly passed.

RESOLUTION.—On reconsideration the Governor General in Council is pleased to declare that the Resolution of the 15th August 1876 read in the 1st section of the preamble is inapplicable to Roman Catholic Churches. Those Churches are mostly not the property of Government, and it is only to Churches owned by Government that the Resolution applies. Moreover, the application of the Resolution to Roman Catholic Churches would have the effect in the majority of cases of largely reducing the allowances now given to them, and the Governor General in Council does not consider that their reduction would be expedient.

2. Under this decision the increased grant passed in the Military Department for the Roman Catholic Church of St. Patrick, Fort William, should be discontinued.

No. 7, dated Fort William, the 9th January 1878.

From—J. O'KINEALY, Esq., Offg. Secy. to the Govt. of India,
To—The Secretary to the Government of Madras.

I am directed to acknowledge your letter, dated the 2nd January 1877, No. 2, submitting for approval the Proceedings of the Madras Government determining the proposed scale of establishment for the Cathedral.

2. In reply, I am to say that the Governor General in Council is pleased to fix a limit of Rs. 400 per mensem as the maximum grant towards the maintenance of the establishment of the Cathedral with effect from the 1st April 1878.

Annexure A.

No. 9, dated Fort William, tbe 9th January 1878.

From—J. O'KINEALY, Esq., Offg. Secy. to the Govt. of India,
To—The Secretary to the Government of Bengal.

With reference to paragraph 8 of your letter, dated the 5th February 1877, No. 376, regarding the establishment at St. Paul's Cathedral, Calcutta, I am directed to say that the Governor General in Council is pleased to comply with the recommendation of His Honor the Lieutenant-Governor, and sanctions the continuance of the Government grant of Rs. 400 per mensem at present made towards the maintenance of the Cathedral establishment.

No. 11, dated Fort William, the 9th January 1878.

From—J. O'KINEALY, Esq., Offg. Secy. to the Govt. of India,
To—The Secy. to the Govt. of Bombay, Ecclesiastical Dept.

With reference to the correspondence ending with your letter, dated the 29th November last, No. 249, regarding the establishment at St. Thomas' Cathedral, Bombay, I am directed to observe that it appears from the papers submitted that the cost of the Cathedral establishment and contingent charges amounts to Rs. 1,084 per mensem, and that the Trustees of the Cathedral object to any reduction being made, holding that under the trust deed they have an indefeasible right to claim from Government both establishment and contingent charges on the existing scale.

2. The Governor General in Council does not admit that the Trustees alone have the power to decide the question at issue, but His Excellency in Council does not desire to press the matter, and leaves it to be settled by the Bombay Government on the most favourable terms which may be found possible.

3. I am to add that a maximum grant of Rs. 400 per mensem has been fixed for the Cathedrals at Calcutta and Madras.

Annexure A.

Extract from the Proceedings of the Government of India, in the Department of Finance and Commerce,—No. 4016, dated Simla, the 9th November 1881.

Read—

Office Memorandum from the Military to the Home Department (Ecclesiastical), No. 1618 S.-D., dated the 17th October 1881, proposing a general rule to regulate the incidence of charges on account of clerical and menial establishments for religious services in connection with the troops.

The undersigned is desired to acknowledge the receipt of the docket from the Home Department, No. 75, dated 5th May 1881, on the subject of the provision of a clerical and menial establishment for Presbyterian religious services in connection with the troops. The case in point is that of the 72nd Highlanders.

Original enclosures returned.

2. In reply, he is to forward the correspondence marginally noted, and to suggest that as (in regard to the general question) there would seem to be some doubt as to the proper incidence of charges on account of such establishments, the present opportunity be taken to settle the question finally.

From Adjutant General in India, No. 2795B., dated the 29th June 1881.
From Controller of Military Accounts, Bengal, No. 10642. Return requested.

3. The present rule as regards Chaplains is understood to be as follows, *viz.* :—

The Church of England Chaplains and the Church establishments are paid in the Civil Department, even though employed in a cantonment solely for the use of the troops.

The pay of Roman Catholic Chaplains and of the Chapel establishment engaged in the service of the troop is borne by the Military Department.

The pay of the Presbyterian Chaplains and of the Church establishments at ordinary stations is borne by the Civil Department, but the pay of Presbyterian Chaplains with Highland regiments is a Military charge.

Annexure B.

4. It seems, therefore, to the Military Department right that the charge on account of establishments for the Church services of Highland regiments should also be a Military charge, when the Chaplain employed in the services is paid by the Military Department, and that in all other cases where there is a service performed for Presbyterian troops by a Civil Presbyterian, Wesleyan, or other Chaplain, the charge for his services and any temporary establishment should be borne by the Civil Department.

5. The Military Department consider that the above would be a clearly defined rule which would prevent the mistakes which appear to have been made on more than one occasion in regard to the debit of such charges, and the undersigned is to recommend its adoption to the Home Department.

* * * * * *

RESOLUTION.—The rule proposed in paragraph 4 is sanctioned.

Annexure B.

Extract from the Proceedings of the Government of India, in the Home Department, Nos. 2—275 to 287 (Ecclesiastical),—under date Simla, the 8th September 1875.

Read the undermentioned correspondence relative to a proposed revision of the rules at present in force for the guidance of Chaplains of the Church of England in regard to the burial of such persons as have laid violent hands upon themselves; and of those who, having been members of the Roman Catholic Church, have been refused burial by the Priests of that Church—

* * * * * *

RESOLUTION.—The first question was raised by the refusal of the Reverend C. H. Deane, Chaplain of Bangalore, to read the funeral service over a person who was found by a Court of Inquest to have committed suicide while in a state of temporary insanity.

Annexure B.

2. The subjoined letter* from the Reverend C. H. Deane sets forth the ground of his refusal:—

* To Mr. Knox, dated 2nd January 1874.

"When I answered your memorandum about the interment of the remains of the late Sergeant Spiers, of the 18th Hussars, I was not aware that he had committed suicide. If, as I understand, there is no doubt that he poisoned himself, I regret to say that I shall not be able to officiate at his funeral. The Rubric before the burial service distinctly forbids it to be used for any that 'have laid violent hands upon themselves,' so that I have no option in the matter. The grave will be ready at 5 P.M., but no service can be used."

† To the Acting Chief Secretary to the Govt. of Fort St. George, No. 483, dated 24th March 1874.

3. The view taken of the question by the Right Reverend the Bishop of Madras is stated in the subjoined letter:†

"I am directed by the Right Reverend the Bishop of Madras to acknowledge your communication of the 17th ultimo, forwarding copy of a letter from the Deputy Adjutant General, transmitting correspondence relative to the Reverend C. H. Deane's refusal to read the funeral service over the late Sergeant Spiers, 18th Hussars, who committed suicide.

"2. In reply, I am desired to state that Mr. Deane seems to have been requested to perform the funeral without having been furnished with the customary death-report or any intimation that it was a case of suicide.

"3. The Coroner's warrant in itself appears to be 'no more than a certificate that the body is not demanded by the law, and that therefore the relations may dispose of it as they please.'—(Wheatley on the Book of Common Prayer.) It does not, therefore, indicate the duty of a Clergymen, or place him under legal obligation to give to a body Christian burial.

"4. In keeping with this view, the Government Notification in *Fort St. George Gazette*, June 11th,

1850, page 623, when it intimates that 'the Reverend Chaplains will in future consider the warrant of the Coroner for the interment of a body on which an inquest has been held to be a sufficient authority for their performance of the burial service over it,' adds, 'if it would be their duty, under ordinary circumstances, to perform that service.'

"5. What is the duty of a Clergyman when requested to bury a person who has committed suicide is to be ascertained partly from the Rubrics of our Church, which are binding upon the Clergy and have the force of law; and partly from the limitations of recognised legal commentators.

"6. The Rubric at the opening of 'the Order for the Burial of the Dead' forbids a Clergyman 'to use that service for any that have laid violent hands upon themselves.'

"7. In Burn's 'Ecclesiastical Law' it is laid down: 'Of this sort [suicide] are to be understood not all who have procured death unto themselves, but who have done it voluntarily, and consequently have died in the commission of a mortal sin; and not idiots, lunatics, or persons otherwise of insane mind.'

"8. In the same book it is also stated that 'the proper judges whether persons who died of their own hands were out of their senses are doubtless the Coroner's jury.'

"9. In the case under consideration it appears that the Reverend Mr. Deane, having regard only to the Rubric and *foro conscientiæ* accounting himself responsible for the interpretation of it, refused to bury the corpse even when he knew that the Coroner's jury had returned a verdict of 'temporary insanity.'

"10. In this refusal, I am instructed to state that Mr. Deane has not, so far as the Bishop can ascertain, violated any law, but he has departed from a recognised

Annexure B.

custom in not accepting the verdict of the Coroner's jury as a justification for the using of the Church's Service over the remains of Sergeant Spiers.

"11. Mr. Cripps, in his 'Practical Treatise on the Law relating to the Church and the Clergy' [ed. 1869],* 793. states 'No case appears ever to have occurred in which a Clergyman who has refused to bury the corpse of one who has committed suicide in insanity has been punished by the ecclesiastical law.' At the same time he adds: 'It must be doubtful whether a departure from a custom of such acknowledged propriety would not be visited with ecclesiastical punishment.'

"12. In the absence of any Court competent to visit with ecclesiastical punishment, the Bishop desires me to point out that it is very painful to a laborious and conscientious Clergyman, such as Mr. Deane is, to deny the last offices of the Church to one who has been under his spiritual charge, and it must, the Bishop thinks, be allowed that there was much in the circumstances of the present case to support the conclusion at which Mr. Deane arrived. I am, therefore, directed to say that His Lordship is disposed to take a lenient view of Mr. Deane's action, and the more so as those who are endeavouring to check the prevalence of intemperance in the army can ill afford to lose any aid which a Clergyman in the honest discharge of his duty can lawfully render."

4. The Government of Madras referred the whole correspondence for the information and orders of the Government of India.

5. The following brief statement of the English Law will be found sufficient for the present purpose: By Common Law Christian persons are entitled to burial with the rites of the Church. The statutes passed from time to time for the uniformity of public worship have proceeded upon, though not expressly dealing with,

this state of things. The 68th of the Canons of 1603 recognises it, and enjoins the Clergy to act upon it. In that Canon occurs the exception of persons excommunicated for some grievous and notorious crime, and of whose repentance no testimoney could be given. The Canons of 1603 are no part of the Statute Law, and it is only in a qualified sense that they are part of the law at all. But this Canon has been taken as truly expressing the ancient Common Law of the Church. The Books of Common Prayer have been embodied into the Statute Law by the various Acts of Uniformity, and Rubrics are authoritative guides when they speak on the question when the services are or are not to be used.

6. Down to the year 1661 there was no Rubric forbidding the performance of the Burial Service over any persons except persons excommunicated. The Rubric now in force was framed in the year 1661, and received the force of law from the Uniformity Act of 1662. It prescribes that " the office is not to be used for persons unbaptised or excommunicated or who have laid violent hands on themselves."

7. The question now is whether the expression "have laid violent hands on themselves" includes all who have committed the overt act of suicide, or only those who have done so deliberately being in their sound senses and in a state in which moral responsibility attaches to them.

8. In Mr. Cripp's* Treatise the following statement is made :—

* Page 793.

The uniform practice, however, so far as it has been able to be ascertained, is in accordance with the reasoning and opinion of Dr. Burn, and it must be doubtful whether a departure from a custom of such acknowledged propriety would not be visited with ecclesiastical punishment.

Annexure B.

9. The opinion of Dr. Burn will be found in his work on Ecclesiastical Law, Vol. I, page 265. After referring to the ancient Canon which forbade Christian burial to those who violently put themselves to death, and stating that this rule was understood to apply to those who did the act voluntarily, Dr. Burn intimates that the Rubric should not be construed as severer than the preceding ecclesiastical law, and therefore should not apply to persons of insane mind.

10. In the year 1809 the Court of Arches, speaking of the treatment of suicides, puts it on the ground that they are supposed to die in the commission of mortal sin, and to have renounced Christianity. *Kemp* versus *Wickes*, 3 Phillimore, pages 272, 273.

11. The Government of India have not been referred to, and do not know of, any authority for holding that the words of the Rubric apply to persons who are not responsible for their actions. It is certain that the practice has not been to apply these words in that way.

12. Under the circumstances the Governor General in Council comes to the following conclusions:—

(*a*) It is reasonable in this matter to regulate the conduct of Clergymen of the Church of England, who serve the Government of India, by the law and practice of the Church of England.

(*b*) There is no authority for holding that the Rubric under consideration applies to those who have caused their own death when in a state of mental insanity. For holding the contrary there is the authority of commentators and of judicial *dicta*. There is also the much greater authority derived from a usage which is very widespread and long continued, if indeed it is not quite unbroken.

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Testing the question by reason, it is only reasonable to hold that the framers of this Rubric did not intend as regards the burial of suicides to alter the law and practice that they found in existence, or to visit with what must be considered as an ecclesiastical penalty, an act for which the doer is not responsible.

(*c*) Sincere respect is due to the scruples felt by conscientious men in performing a service of extreme solemnity. Nevertheless, it would not be reasonable that such scruples should prevail against the ancient law and practice of the Church of England which has been handed down to the present time, and which plainly authorises the use of the burial service over persons who have caused their own death while in a state of insanity.

13. The Governor General in Council must therefore require from all Clergymen connected with the Government their conformity to this ruling.

14. The next point for consideration is the rule requiring Chaplains to read the funeral service over the bodies of persons who, having died in the profession of the Roman Catholic faith, have been refused burial by the Priests of that Church. It is stated by the Bishops of Calcutta and Madras that the Clergy of the Church of England look upon the rule as bearing hardly upon them, and they desire to have it reconsidered.

15. This rule was laid down in the year 1855 under the belief that the case was governed by positive law, *viz.*, the 68th of the Canons of 1603. But on reconsideration of the matter the Governor General in Council is of opinion —1st, that the Canon in question, which is founded on the English parochial system, cannot, for the purpose now under consideration, be

applied to the very different circumstances of an Indian station ; and 2ndly, that even if it were applicable, it would not prevent the Government from establishing a different rule of conduct for Indian Chaplains if found expedient.

16. The Governor General in Council further thinks that for the case now uuder review a different rule is expedient. The Chaplain of an Indian station does not stand to the residents in the station in the relation which the Parson of an English parish bears to his parishioners. It was expressly so ruled by the Court of Directors in their Despatch on this subject, bearing date the 30th October 1844. Chaplains have been ordered to abstain from endeavours to influence the religious tenets of Roman Catholic soldiers, and in one case a Chaplain was compelled to resign the service for persisting in such endeavours.

17. As regards the Chaplains themselves, it does not seem consistent that they should be compelled to perform duties towards the corpse of a man whom when living they were forbidden to approach in any pastoral relation, and the Governor General in Council admits that the dissatisfaction which the Chaplains have felt with the order of 1855 rests on reasonable grounds.

18. As regards other persons, it can hardly be agreeable to the feelings of either Protestants or Roman Catholics that the Chaplain should be called in to supply a service which the Priest has refused. To Protestants it must seem that in so acting their Church is lax and careless about the performance of its solemn rites. To Roman Catholics it can hardly be otherwise than offensive that a stranger, who in their eyes has no authority, should affect to give to a member of their Church what the recognised authority of that Church has thought fit to withhold. And neither community can wish it on account of any advantage to the dead

man: not Protestants, because the whole notion of such an advantage is contrary to their tenets; and not Roman Catholics, because they do not attribute any spiritual character to the Chaplain.

19. For the above reasons the Governor General in Council is pleased to revoke the order issued in the year 1855, and he will request the Military authorities to make arrangements for the decent burial of Roman Catholic soldiers to whom the rites of their Church have been refused by the Priests.

Extract from the Proceedings of the Government of India, in the Home Department (Ecclesiastical),—No. 159, under date Simla, the 6th June 1877.

Read again—

Home Department Resolution No. 275—287, dated the 8th September 1875, laying down certain rules for the guidance of Chaplains of the Church of England in regard to the burial of suicides, &c.

Read also—

Office memorandum from the Military Department, No. 810, dated the 16th November 1875, forwarding, for an expression of opinion, a draft General Order which His Excellency the Commander-in-Chief proposes to issue on the subject in accordance with the above rules.

RESOLUTION.—On a reconsideration of the subject the Government of India think it necessary to modify the rules contained in the Resolution of 8th September 1875, so far as regards the burial of deceased Roman Catholics. The Government of India have now decided—

1st, that at stations where there is a Roman Catholic Priest drawing an allowance from Government, he shall be held bound to read the burial service over the body of every deceased Roman Catholic soldier brought for burial, unless he be excused from doing

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so by the Rubrics and Canons of the Roman Catholic Church : and that when the Roman Catholic Priest refuses to read the burial service over the body of a deceased Roman Catholic soldier, the Military authorities shall make proper arrangements for the decent interment of the corpse ;

2ndly, that where there is no Roman Catholic Priest paid by the State, the Protestant Chaplain shall, if requested by the friends of the deceased, or by the Officer Commanding, be bound to bury the deceased according to the rites and ritual of the Church of England, except in either of the three cases in which Protestant Chaplains in India are excused from burying a deceased Protestant, *viz.*, dying unbaptised even by lay baptism ; excommunicated by the major excommunication ; or declared to be *felo de se ;* and that when a Protestant Chaplain refuses to officiate at the burial of a deceased Roman Catholic soldier, on either of the three abovementioned grounds, the Military authorities shall, as in the case of refusal by a Roman Catholic Priest, make proper arrangements for the decent interment of the corpse ;

3rdly, that whenever, with or without furnishing any explanation of his reasons, a Roman Catholic Priest paid by the State or a Protestant Chaplain refuses to perform the funeral rites of his Church over the body of a deceased Roman Catholic soldier, the circumstances of the case should be fully reported by the Military authorities for the consideration and orders of the Government.

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2. The Governor General in Council is accordingly pleased to direct the modification in the above sense of the provisions of paragraphs 15 to 19 inclusive of the Resolution, 8th September 1875.

NOTES.—(1) The expression "proper arrangements for the decent interment of the corpse" in Rules 1 and 2 means that when both the Roman Catholic and Protestant Chaplains refuse burial in a case of suicide by a Roman Catholic soldier whilst of unsound mind, the burial service should be read over the body by the Officer Commanding the deceased's Company.

Letter to Government of Madras, No. 347, dated the 31st October 1877.

(2) The intention of the passage "bound to bury the deceased according to the rites and ritual of the Church of England" in Rule 2 is, that the service of the Church of England should be read over the body, if the Protestant Chaplain is requested by the friends of the deceased to do so; but the rule does not in any way re-impose on Protestant Chaplains the burden of reading the burial service over either soldiers or civilians to whom a Roman Catholic Chaplain has refused burial. There is nothing to prevent a Chaplain burying any one if he chooses to do so, provided they are not unbaptised 'even by lay baptism,' excommunicated by the major excommunication, or declared to be *felo de se*, only the Protestant Chaplain is no longer bound to do so.

Letter to Government of Madras, No. 347, dated the 31st October 1877.

(3) The expression "unbaptised even by lay baptism" in Rule 2 is equivalent to "unbaptised by either clerical or lay baptism." The meaning intended to be conveyed is that baptism, either by lay or clerical, is sufficient to prevent a person from being regarded as "unbaptized" for the purposes of the rule.

Letter to Chief Commissioner of British Burma, No. 194, dated the 2nd June 1879.

APPENDIX N.

Rules for the issue and receipt of Instruments from the Calcutta Government Mathematical Instrument Department.

(*Vide Chapter X, Para. 69.*)

General Rules.

1. The Calcutta Government Mathematical Instrument Department supplies new and serviceable instruments, etc., and repairs, examines and adjusts, etc., old ones, on book debit on the public service. As a general rule new instruments are not supplied if serviceable instruments of the class required are available for issue.

2. All applications for instruments on the public service must be submitted in the following indent form, the specification of instruments and particular purposes for which required being made as full as possible :—

Form No. 5M] SURVEY OF INDIA DEPARTMENT.

Indent No. *on the Government Mathematical Instrument Office, Calcutta, for instruments, etc., required for the use of the* *, dated*

Description of Instruments, etc.	Quantity or number in use or Store.	Quantity or number now indented for.	Purpose for which required.	Whether required on Government Service or for private purposes.	Average cost as per printed List.	* Name of Account Office of P. W. D. to which cost is to be charged.	How and where to be despatched.
					Rs. A.		

I hereby certify that the articles specified in this indent are indispensably necessary for the purposes set forth, to the best of my knowledge and belief, after the most careful examination.

Recommended.

NOTE.—The cost of supplies which exceeds R50 is adjusted by book-debit for Government Departments.

When the cost does not exceed R50 the payment must be made in cash in all cases.

* For P. W. D. and Railways only.

Indents in duplicate are not required.

Countersignature of approving authority.

Signature of Indenting Officer.

NOTE.—Indent Forms may be had on application being made to the Mathematical Instrument Office.

General Rules.

3. All Officers, to whom instruments and other stores are issued on public service, have to account for them to the Accountant General, to whom their accounts are rendered, in such manner as may be by him directed.

4. All instruments, and component parts of instruments, when no longer required, should be at once returned to the Mathematical Instrument Department, *except when the Officer in charge considers that their transit charges may nearly equal, or exceed, their actual value as material;* in which case he should refer to the Superintendent, Mathematical Instrument Department, for instructions as to their disposal.

5. When instruments are considered unserviceable by any Officer, a survey should be held on them by a committee of Government Officers, whose report should be forwarded to the Superintendent, Mathematical Instrument Department, who will issue instructions as to which of the articles are to be forwarded to the Depôt, Calcutta, and which should be sold by public auction to the best advantage. The proceeds of all articles sold by auction must be deposited in the nearest treasury, and the treasury receipt, with auction account sale, should be forwarded to the Accountant General, to whom the accounts of such articles are rendered.

6. When instruments are received for final deposit in store, a receipt will be granted for them by the Superintendent, Mathematical Instrument Department, to enable Officers from whom received to remove them from their debit by forwarding their receipt to the Accountant General concerned, with half-yearly or other returns of stores submitted to him.

7. All Government instruments, etc., requiring repair, etc., should be forwarded with an official letter or repair indent. If no longer required and intended to be deposited in store, it should be specifically mentioned.

General Rules.

8. All instruments, etc., received from England and issued on book debit on the public service, will be charged at their invoice cost *plus* charges incurred in landing, storing, and examining and despatching them, etc., or when this cost cannot be ascertained, rate book prices will be charged. These are based on average rates.

9. Instruments made in the Department and those purchased locally will be charged at the actual cost. Instruments purchased locally for Officers not entitled to receive them on book debit will be charged at cost price, *plus* 10 per cent. for incidental charges.

10. Instruments, when they can be spared, are sometimes issued to Officers and others on payment of the cost-value, *plus* 10 per cent., and instruments, the private property of Officers, are repaired, if necessary, on like terms. In such cases the amount must be remitted to the Superintendent, Mathematical Instrument Department, before the instruments can be despatched from the Office of the Superintendent.

11. Instruments returned into store will be valued according to their condition.

12. To enable the Indenting Officer, as well as the Officer who countersigns and finally passes an indent, to know the cost involved thereby, the average ordinary price of each description of instrument is also given in the annexed* list. Indenting Officers must invariably enter the value of all instruments required by them in column of Indent allotted to the purpose.

13. The supply should be regulated, not according to what an Officer would like to have, but by what is absolutely necessary.

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* *Vide* lists published in Part II of *Gazette of India*, dated 30th July 1881.

APPENDIX O.

Supply of European Stores for the public service in India.

(*Vide Chapter X, Para. 85.*)

	Page		Page
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Articles of European Manufacture . . .	530		
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List of articles in ordinary use in the Public Works Department made in India . .	550	Rules for the purchase in India of articles of iron and steel	564

General Remarks.

(Government of India, Public Works Department, Circular No. XI P. W., dated 21st June 1883.)

1. Copy of the following Resolution No. 185, dated 10th January 1883, is forwarded to the Local Governments and Administrations and Officers noted in the margin,* for information and guidance, in continuation of Public Works Department Resolution Nos. 7—30 A.—G., dated 8th January 1881.

* See Circular.

2. The nomenclature and classification of Stores issued by the Director General of Railways for State Railway Stores should be strictly adhered to by all Public Works Officers when preparing the Annual Estimates of Stores required from England, and the Annual Returns of expenditure on Stores referred to in paragraphs 20 and 23 respectively of the Resolution. These

General Remarks.

Estimates and Returns will be submitted in P. W. D. Forms Nos. 140 and 141 respectively. Separate Returns in P. W. D. Form No. 319 are required from the several Branches of the Department and State Railways to reach the Government of India on the 1st August of each year; a combined Return only in P. W. D. Form No. 141 is required from each Province and State Railway, which should reach the Government of India not later than 31st August. In the General and Irrigation Branches, the Examiners of the several Provinces will see that the Returns received from the Divisional Officers are properly compiled under the headings now laid down.

3. All articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be grouped together under each class, as shown in the forms.

4. The Lists M and N appended to this Appendix show: (M—page 550), the List of Public Works Stores which are ordinarily manufactured in India; and (N—page 552), those stores which, though not regularly manufactured on a large scale in India, are procurable in certain localities on special order, and which would probably be regularly manufactured were such articles to become in frequent demand.

RESOLUTION—By the Government of India, Department of Finance and Commerce, No. 185, dated 10th January 1883.

Read again the undermentioned papers regarding the procedure to be employed in obtaining for the public service supplies of stores of other than Indian origin or manufacture:—

Financial Resolution	No.	3574,	dated	3rd	November 1880.
,,	,,	,, 953,	,,	10th	June 1881.
,,	Circular	,, 1470,	,,	15th	March 1882.
,,	,,	,, 1620,	,,	21st ,,	,,

Articles of European Manufacture.

RESOLUTION.—The Governor General in Council having had under consideration the existing orders regarding the supply of articles of European manufacture required for the public service in India, and the preparation of the Annual Returns of Expenditure on Stores, required for transmission to Her Majesty's Secretary of State for India, is pleased to direct the publication, in a consolidated form, of the existing rules on the subject, and at the same time to prescribe modified forms for the submission of the Annual Statements required by the Secretary of State. Accordingly, in supersession of the orders cited above, the Governor General in Council prescribes the following rules. These rules apply to Stores required for Imperial and Provincial Services and Incorporated Local Funds and Contributional works, but not those required for Excluded Local Funds.

Articles of European Manufacture.

2. All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State. The Store Department at the India Office constitutes a special agency, which is maintained for the express purpose of purchasing Stores in England on account of the Government of India, and, save in the special cases hereafter mentioned, Stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India Office.—See also Revised Rules at end of Appendix—page 555.

3. The special cases in which, with the previous sanction of the Government of India or of the Local Government, as the case may be, stores of European manufacture may be obtained in India are—

1st, when for any special reason it may be more economical to do so;

Articles of European Manufacture.

2nd, when stores indented for from England have not arrived, or when a sudden emergency has arisen, and, in either case, only if serious inconvenience to the public service would be caused by waiting for the stores from England.

3rd, when the articles are perishable.

NOTE.—It should be clearly understood that orders must not be given to agents or firms in India for stores to be procured from England, and that local purchases of European stores are to be restricted to articles which are actually procurable in India, and can be delivered promptly.

NOTE—(I).—The Government of India, having considered the question of the source from which it is desirable to obtain explosives for use in India, has decided that it is, on the whole, preferable to purchase them, as necessity arises, in this country.

4th, the sanction of Government is not necessary in the case of petty purchases in the local market not exceeding Rs. 10 in value. The previous sanction of Government should only be obtained in cases in which the cost of the article required exceeds Rs. 10.

NOTE.—The sanction of Government is not necessary in the case of petty purchases of European stores in the local market when the value of any one article, or of any number of articles of one and the same description required for the same work, does not exceed fifty rupees.

(For the Public Works Department this order supersedes clause 4).

4. Indents must be prepared in the following form and transmitted to England in duplicate, accompanied by a letter from the Secretary to Government direct to the address of the Assistant Under Secretary of State for India or of the Departmental Secretary at the India Office, with an intimation that the supply has been authorised by the responsible Government. All indents for Military and Marine stores, etc., are, however, to be transmitted through the Government of India in the Military Department (see para. 5). The grant to which the cost of Stores required for Imperial Service is chargeable should be specified in the indent,

and all necessary particulars should be inserted in the proper columns; if in any case a column is left blank, the reasons for not filling it up should be stated.—See also Revised Rules on page 555.

Column 1.—Name of article.
" 2.—Revenues to which cost is chargeable (Imperial, Provincial, Local, or Berar).
" 3.—Imperial head of account or grant to which chargeable.*
" 4.—Established proportion.
" 5.—How established proportion is calculated.
" 6.—Number or quantity in store on———.
" 7.—Number or quantity due on previous indents.
" 8.—Number of quantity now indented for.
" 9.—Rate.
" 10.—Value { of number or quantity due on previous indents. " " now indented for
" 11.—Remarks.
" 12.—Shipped or under provision.
" 13.—Proposed to be provided.
" 14.—Remarks by the Director General of Stores. } †

5. This form is not applicable to Departments, such as the Ordnance Department, for which a special form has been prescribed by the Secretary of State or the Government of India, or to indents for stamps and currency note forms. All indents for Military, Marine, and Medical stores (whether Provincial or Imperial) must be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State for compliance.—See also Resolution on page 564.

6. The established proportion is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years'

* This column will be left blank if the charge is not debitable to the Imperial Revenues.

† These are to be left blank for the Director General of Stores to fill up.

consumption. Demands in excess of the established proportion should be explained. In the column "Remarks" should be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in column 6.

7. Patterns or samples of articles required should accompany the indent in cases where the description of the article given in the indent is unavoidably vague or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing or printing.

8. Indents for stores required for Provincial Services, with the exception mentioned in paragraph 5, or for Incorporated Local Funds, should be forwarded to England direct by the Local Government concerned, a copy of each indent being simultaneously transmitted to the Government of India in the Financial Department and to the Local Accountant General. But in the case of stores required for Provincial Public Works, indents should be forwarded in triplicate through the Director General of Railways, who will retain the triplicate copy and forward it to the Government of India in the Financial Department for perusal. Indents for chemicals and scientific apparatus, etc., required for Colleges and Schools will continue as heretofore to be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State.—See also Resolution on page 564 and Revised Rules at end of Appendix—page 555.

9. Indents for stores required for Imperial Services should be forwarded as follows :—See also Revised Rules at end of Appendix—page 555.

Nature of Stores.	*To be forwarded to England by the*
Military, Marine and Medical .	Military Department.
Public Works, including Railway and Telegraph . . .	Public Works Department.

Books, Newspapers, etc.

Stamps, Post Office, Mint, and Paper Currency Departments.	Finance and Commerce Department.
Other Civil Stores for use in Bombay	Government of Bombay.
Other Civil Stores for use in Madras	,, of Madras.
Other Civil Stores for use in Hyderabad . . .	Foreign Department.
Other Civil Stores for use elsewhere	The Department of the Supreme Government concerned.

10. The Governments of Madras and Bombay, and the several Departments of the Supreme Government, will furnish a copy of each indent to the Government of India in the Department of Finance simultaneously with the transmission of the original indents to the India Office; in the case of Military and Public Works Stores, the Governments of Madras and Bombay will forward a copy of each indent to the Government of India in the Military and Public Works Departments, respectively, and not direct to the Department of Finance. In the case of the Departments of the Supreme Government, the Department of Finance will return the copies of the indents after perusal with any remarks that may seem called for.—See also Revised Rules at end of Appendix—page 555.

11. With each indent, whether for Imperial or Provincial Services, an explanatory memorandum or statement should be transmitted to the India Office when practicable, in the form published with this Department Circular No. 1620, dated 21st March 1882, giving the reasons for retaining in the indent any articles included in Appendix C to this Resolution, or such articles as are to any extent manufactured in India, instead of substituting for them articles procurable locally.

Books, Newspapers, etc.

12. Books and newspapers are exempted from the

general rule requiring all articles of European manufacture to be obtained by indenting on the Secretary of State, and in regard to them the rules given in Appendix J to this volume must be observed.

13 to **19.**—See Appendix J.

Estimates of Stores required from England.

20. In order to facilitate the preparation by the India Office of the estimates of expenditure on stores, the Secretary of State has desired that forecasts shall be annually forwarded by the various indenting departments of the value of their probable requirements in respect of stores from England during the ensuing financial year. The Governor General in Council accordingly directs that all Officers submitting indents for stores from England shall prepare and forward to the Local Government, or the Department of the Supreme Government concerned, as the case may be, for transmission to the Secretary of State, statements in the annexed form (Appendix A, page 543), showing in groups of principal articles the estimated gross quantities, rates, and value of stores required for the ensuing financial year.

21. Separate estimates should be prepared of stores required for Imperial Services and for Provincial Services or Incorporated Local Funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the service for the year which they may represent; those relating to Imperial Services should be sent to the Government of India in the Department concerned, and those relating to Provincial Services to the Local Government; and all should be despatched so as to reach the Local Government or the Government of India not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India Office so as to arrive there not later than

the 1st of October in each year. The Public Works and Military Departments of the Government of India will arrange for the submission of the estimates by indenting Officers in those Departments.—See also Revised Rules at end of Appendix—page 555.

The following additional instructions, communicated by the Secretary of State, should be attended to in framing these forecasts:—

No. 100 Financial, dated 31st March 1887.

From—The Secretary of State for India,

To—The Government of India.

In the preparation of the estimates of expenditure in this country, much difficulty is found in arriving at the probable outlay on stores during the ensuing year. It was in order to ensure as much accuracy as was practicable in this respect that, in a Despatch dated the 23rd December 1867, No. 461, it was requested that forecasts of their probable annual requirements in respect of stores from England might be regularly transmitted to this country by the various indenting departments in India.

2. From an examination of the forecasts recently received, it is, however, manifest that they are not prepared on a uniform principle, and the estimates based on them are consequently less accurate than is to be desired.

3. I have therefore to request that the following instructions may be brought to the notice of the various indenting departments for their guidance in the preparations of these forecasts:—

(*a*).—The forecasts are intended to show the probable amount to be expended in England in the next ensuing financial year, *i.e.*, from the 1st April to the 31st of March following the date of their receipt. As an interval must of necessity elapse between the receipt of an indent and the payment for the stores therein demanded, it may, as a general rule, be assumed that stores for which the indents are received in this Office between the 1st of January and the 31st of March will not be paid for until the following financial year.

(*b*).—The cost of the stores only should be estimated, as an addition will be made in this Office to cover cost of freight.

(*c*).—A forecast of the annual indent may not always be sufficient. An addition, based on the experience of former years, should be made, when necessary, to cover supplementary demands.

(*d*).—The forecasts should not contain a number of unpriced items. As far as circumstances will allow, the probable cost of the stores should be given.

(*e*).—No elaborate details are required, the essential point being the total amount of contemplated expenditure. This should be clearly shown, and any sub-division or explanation that is necessary may be appended. Attention should be specially drawn to any large and exceptional anticipated expenditure.

(*f*).—The amount should be given in English currency, so that there may be no misunderstanding as to the cost in sterling money in this country,

on which the estimate is based. (In some cases they have been made out in rupees at 2*s.* each, in others apparently, in rupees at current rates, while in a few no clue is given as to what the figures represent).

—Each forecast should show clearly the head of service to which the stores are to be charged in the Home accounts.

(*h*).—The forecasts for the financial year (which should be written on foolscap paper) should arrive in this country not later than the first week in November of the preceding year.

4. These instructions have reference to the annual forecasts only. But it is further desirable, for the same reasons as are given above in paragraph 3 (*f*), that indenting officers should be instructed to state the estimated prices in their indents in English currency. The detailed prices should be exclusive of freight, but it appears desirable, for guidance as to the provision to be made in the Budget in India for the total cost of stores sent from England, that, when practicable, a lump sum should be added to that estimate on account of freight.

Annual Returns of Expenditure on Stores.

22. The existing system provides for the proper accounting for stores received from Europe and for the audit of stores expenditure. For the Civil Departments of Government, instructions as to the account procedure are contained in Rule 15 of Chapter 72 and Rule 29 of Chapter 73 of the Civil Account Code; the latter rule refers to the annual report of the expenditure on stores prescribed in the Resolutions of this Department, No. 1267, dated 21st July 1871, and No. 5487, dated 10th September 1874 (for the Military and Marine Departments), and reproduces the form of the annual statement prescribed in the Resolution of this Department, No. 3574, dated 3rd November 1880, for transmission to the Secretary of State through the Government of India in the Department of Finance, showing to what extent and in what respects the intervention of the Store Department of the India Office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted.

23. It is of great importance that the Secretary of State and the Government of India should have the means of observing the financial effect of the change

which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information should be supplied to the Secretary of State to admit of a comparison between the rates of India Office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities. The Governor General in Council accordingly requests that returns for each Province and Department (including Military and Public Works) may be prepared commencing from the year 1882-83, in the form annexed as Appendix B to this Resolution, and submitted to the Government of India in the Department of Finance for transmission to the Secretary of State. The statements, it should be observed, are intended merely to be returns of stores received or purchased, as the case may be, and it is not necessary that they should be agreed with the books of the Departmental Account Officers, but each statement should be complete for the Province or Department to which it relates.

24. In future similar returns should be submitted by the 31st August in each year, and all returns, including those of the Military and Public Works Departments, should be forwarded to the Government of India in the Finance Department, in order that, before transmission to the India Office, an abstract statement may be compiled showing the total value of stores procured of local manufacture and of stores imported, so as to set forth in a convenient form the progress made during the year in substituting local manufactures for imported articles.

25. A few remarks are offered in explanation of the form in which the statements are to be submitted and of which a specimen is annexed (Appendix B, page 544). The statement should be prepared in three parts, *viz.* :—

(1) European stores obtained through the Secretary of State.

(2) European stores specially purchased in India.

Annual Returns of Expenditure on Stores.

(3) Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the Secretary of State.

In the second and third parts the average price or rate for each class of articles, as well as all incidental charges, should be shown as far as possible in the prescribed columns, and also the estimated cost as far as can be given of similar articles if obtained through the India Office, and the gain or loss, being the difference between the actual and the estimated cost, such observations as may seem necessary in regard to variations in quality being noted in a column of Remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

26. In the case of stores manufactured in Europe and obtained through the Secretary of State, no details are required; the articles should be grouped under a few main headings, in the manner indicated in the first column of the form, and the total value only should be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated in paragraph 3 of this Resolution, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles included under each major heading. The purchases of European articles in the local market being restricted to special cases, the items should not be numerous, and therefore no separate major headings need be laid down for them. They should be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly, a list has been prepared of the articles which can be procured

Annual Returns of Expenditure on Stores.

of Indian manufacture, and is annexed as Appendix C—page 545. In this list the articles have been arranged under appropriate major headings which have been shown in alphabetical order; it is important that, in furnishing details in the prescribed column of Appendix B of the classes of articles of Indian manufacture substituted for articles hitherto imported, Officers should follow as closely as possible the classification given in Appendix C. This classification as now published is, however, intended principally for the guidance of Officers in the Civil Departments of Government; it is not in all respects applicable in its present form to the Public Works and Military Departments, and in re-issuing this Resolution the Government of India in those Departments will circulate a revised Appendix C for the guidance of Public Works and Military Officers in the preparation of the annual statements. Those Departments will also prescribe the major headings to be adopted on the principle above stated, in classifying in Appendix B the expenditure on European stores obtained through the Secretary of State.

27. The statement should include articles of importance only, that is to say, articles of which the consumption is considerable; petty articles, as well as all stores which have been invariably obtained in India, should be excluded. The major headings should invariably be placed in alphabetical order. Any articles not falling under one of the prescribed major headings, but which may have been received from England or purchased in the local market in considerable quantity, should be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be so entered. The Governor General in Council requests that the necessary steps may be taken in the Public Works and Military Departments to ensure a uniform classification by Officers in those Departments in the preparation of

the statements now prescribed, and that instructions may be issued in those Departments on the principles laid down in this Resolution as to the limits of values, which should be observed in determining what articles should be included in the returns.

28. The orders of the Secretary of State make it incumbent on all Officers of Government requiring stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned in paragraph 3 of this Resolution. The Governor General in Council therefore desires again to invite the special attention of Local Governments to the expediency of supplying the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and the Governor General in Council desires to remind all Officers of Government that there is no reason why articles manufactured in India should not be obtained locally, even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately

obtained in the local market, but which can be made in the event of Government encouraging the manufacture. —See Finance Department Resolution No. 2650, dated the 25th June 1891 at end of Appendix. See also Revised Rules at end of Appendix—page 555.

29. The list (Appendix C) appended to this Resolution is not to be understood to enumerate all the articles which should be obtained of Indian manufacture. It merely contains, for the information of the Officers concerned, a list of the articles which, so far as has been yet ascertained by the Government of India, can be manufactured in India, and specifies the various sources, so far as at present known, from which the articles can be obtained of local nanufacture; some of the articles named in the list, though they can be manufactured in India, are at present only made on a small scale on special order, but the Governor General in Council believes that, in the event of a constant demand arising for them, there is no reason why they should not become articles of regular manufacture in India. The list is also intended to serve as a guide to ensure that uniformity of classification which is necessary to serve as a guide for the compilation ultimately of a single annual statement. Other articles which may be procurable of *bonâ fide* local manufacture should be included under the appropriate headings or separately, in preparing the annual statement.

Enclosure No. 1 to Public Works Department Circular No. XI P. W., dated 21st June 1883.

RESOLUTION—By the Government of India, Department of Finance and Commerce,—No. 300, dated 16th April 1883.

Read again—

Financial Resolution No. 185, dated 10th January 1883, prescribing the procedure to be adopted for the supply of European stores required for the public service in India.

Form of Estimate of Stores.

RESOLUTION.—In modification of the orders contained in paragraphs 5 and 8 of the Resolution read above, the Governor General in Council is pleased to direct that indents for chemicals and scientific apparatus required for Colleges and Schools shall be forwarded by the Local Government direct to the India Office, a copy of each indent being simultaneously transmitted to the Government of India in the Financial Department.

Appendix A to Public Works Department Circular No. XI P. W., dated 21st June 1883.

See para. 20 of the Resolution of the Government of India in the Department of Finance and Commerce,—No. 185, dated 10th January 1883.)

Form of Estimate of the probable quantity and value of Stores required from England for the use of during the official year 1884-85.

Description or class of Stores.	Actual expenditure for three years.			Probable estimated requirements for 1884-85.		
	1880-81.	1881-82.	1882-83.	Quantity.	Rate.	Value.
	₹	₹	₹		₹	₹
Iron						
Copper						
Machinery						
Canvas						
Ironmongery						
Ordnance						
Shot and Shell						
Anchors						
Cable, etc.						
Stationery						
etc., etc.						

N. B.—In the estimates for 1884-85 and 1885-86 for Public Works stores, the actual expenditure for one and two years respectively may be given if the figures for three years are not easily obtainable.

Appendix B to Public Works Department Circular No. XI P. W., dated 21st June 1883.

(See para. 23 of the Resolution of the Government of India in the Department of Finance and Commerce,—No. 185, dated 10th January 1883.)

Annual Statement of Expenditure on Stores *in the [here enter Presidency, Province, or Department] for the official year 189 .*

(1) Stores manufactured in Europe and obtained through the Secretary of State.							(2) Stores manufactured in Europe but purchased in India under para. 3 of Government of India Financial Resolution, No. 185, dated 10th January 1883.							(3) Stores manufactured in India and substituted for Stores formerly imported through Secretary of State.											
				Actual Cost in India.			Estimated cost if obtained through India Office									Actual cost in India.				Estimated cost if obtained through India Office.		Difference.		
Description or class of stores.*	Total cost, including charges.	Description or class of Stores.	Number or quantity.	Average price or rate.	Incidental charges, carriage, etc.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, etc.	Total cost.	Description or class of stores.*	Number or quantity.	Average price or rate.	Incidental charges, carriage, etc.	Total cost of goods obtained from Government Factories.	Total cost of goods obtained from private dealers.	Average price or rate.	Incidental charges, freight, exchange, etc.	Total cost.	Gain.	Loss.
	Rs.				Rs.	Rs.		Rs.	Rs.				Rs.	Rs.	Rs.		Rs.	Rs.	Rs	Rs.
Chemicals . .										AGRICULTURAL IMPLEMENTS—										
Coal . . .										Axes . . .										
Machinery . .										Bill hooks . .										
Mint Stores . .										*(as in Appendix C).*										
Printing Materials										BUILDING AND ENGINEERING MATERIALS—										
Stationery . .										Portland cement . .										
Other articles should be grouped under appropriate headings.										*and so on as in Appendix C).*										

* Any stores imported from England or purchased in the local market in considerable quantities which do not fall under any of the headings given in this column or in Appendix C should be separately entered under appropriate headings.

Annual Statement of Expenditure on Stores.

List of Articles procurable of Indian manufacture.

Appendix C to Public Works Department Circular No. XI P. W., dated 21st June 1883.

(See para. 26 of the Resolution of the Government of India, Department of Finance and Commerce,—No. 185, dated 10th January 1883.)

List of articles which can be procured of Indian manufacture

Names of articles.	Source from which obtainable of local manufacture, so far as known.
AGRICULTURAL IMPLEMENTS.	
Axes	Canal Foundry and Workshops, Roorkee; Jessop and Co., Calcutta.
Baskets, wire	
Bill hooks	
Buckets	
Forks	
Harrows	
Knives	
Kodalies	
Pick-axes	
Pots, watering	
Rakes	
Rollers	
Scythes	
Shears	
Shovels	
Spades	
APPAREL.	
Badges	Largely made at Delhi, Agra, and Lucknow, and in Calcutta.
Buttons*	
Caps, forage (for police)	
Coats and capes, waterproof	
Lace, gold	
„ silver	
ARMS.	
Scabbards	Extensively manufactured in the North-Western Provinces and Punjab.
Swords	
B	
BUILDING AND ENGINEERING MATERIALS.	
Compasses	Canal Foundry and Workshops, Roorkee.
Gypsum	Indian Portland Cement Company, Calcutta (Messrs. Burn & Co.).
Portland cement	

Names of articles.	Source from which obtainable of local manufacture, so far as known.
CABINET WARE AND FURNITURE.	
Envelope stands	
Stationery cabinets	
Brooms	
CANVAS.	
Canvas	United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES.	
Acid, boracic	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie.
„ hydrochloric, pure	
„ „ commercial.	
„ „ Purvis, tested	
„ nitric, pure	
„ „ commercial	
„ sulphuric, pure	
„ „ common	
Aloe, socotorina	
Alum	
Ammoniacum	
Ammonia chloride, salammoniac.	
Ammonia liquor	
„ „ acetatis	
„ „ fortissimus	
Antimony, black	
„ metal	
„ oxide	
„ sulphide	
„ sulphuric	
Arsenic	
Blistering flies (mylabris cichorii).	
Borax	
Calcium, chloride of	
Columba root	
Camphor	
„ oxide black	
Cardamom seeds	

* These articles are not at present regularly manufactured in India, but can be made to order and probably would be manufactured were there any regular demand for them.

List of Articles procurable of Indian manufacture.

Names of articles.	Source from which obtainable of local manufacture, so far as known.
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—*contd.*	
Caraway seeds.	
Cassia pulv.	
Castor oil	
Catechu	
Chloroform, methylated	
Cinchona.	
Cinnamon bark	
Cloves	
Copper, black oxide of	
,, nitrate of	
,, oxide of pure	
,, ,, granulated	
,, sulphate*	
Coriander seed.	
Cubebs	
Ether, rectified	
,, sulphuric	
Ferri, sulphas	
Gamboge.	
Ginger, dry	
Gold, chloride of	
Gum, acacia	
,, benzoni	
,, mastick	
,, myrrh	
,, tragacanth	
Hyoscyamus, extract of	
,, leaves.	
Iron, oxide of	
,, perchloride (crystallized)	
,, peroxide of	
,, persulphate	
,, sulphate	
Jalap	Hyoscyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ganeshkhind, Poona.
Kameyla	
Kousso	
Liquorice root	
Morphia acetas	
,, hydrochloras	
Narcotine	
Nitre	
Nutmegs	
Nux vomica	
Oak bark	
Oil, cajeputi	
,, poppy	
,, chualmugra	
,, croton	
Opium, cake, medical	Jalap and peppermint can be procured from the Government Gardens at Ootacamund.
,, powder.	
Peppermint	
Petroleum	
Plaster of Paris	
Rose confect	
Rose-water	
Saltpetre	
Senna leaves	
Silver, cyanide of	
,, nitrate of, crystal	
,, ,, common	
,, ,, fused	
Spirit ether nitrosi	
Ununtmul	
Wax [vegetable], white	
Zinc, chloride of	

Names of articles.	Source from which obtainable of local manufacture, so far as known.
COAL AND COKE, ETC.	
Coal†	
Coke†	
Charcoal, animal	
,, pure	
,, wood	
CORDAGE AND ROPE OF VEGETABLE FIBRE.	
Cord	
Fishing line	
House ,,	
Long ,,	
Rat ,,	
Oakum	Messrs. Ahmuty & Co. and W. H. Harton & Co., of Calcutta.
Rope	
,, Coir	
,, Hemp, tarred	
,, Manilla	
Roping twine	
Twine	
COTTON AND LINEN GOODS.	
Braids	
Calico	
Chintz	
Cloth, cotton, of sorts	
Coats (drill, blue and khaki	
Cord, cotton	
,, shoulder	
Cotton thread for sewing	
,, packing	
,, twist	
Dhoties, grey, cotton	
Drills, unbleached and dyed	
Duck	
Dungri cloth	
Dusters	
Jumpers, drill	The Cotton Mills in Bombay and Cawnpore.
Khaki cloth	
Longcloths	
Mule twist thread	
Mulmul	
Muslin	
Putsoes or dhoties	
Rumals	
Saloo, red	
Sheetings	
Shirtings	
Tape	
Towels	
Turbans	
Wick for lamps of all descriptions	

E.

EARTHENWARE AND PORCELAIN.	
Basins, porcelain	Ranigunj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).
Cups	
Dishes	
Filters	
Jugs	
Pans	
Pots, earthen	
Saucers, colour	
Slabs, ,,	

* These articles are not at present regularly manufactured in India, but can be made to order and probably would be manufactured were there any regular demand for them.

† Applicable at present only to places where it is advantageous to obtain supplies from the

List of Articles procurable of Indian manufacture.

Names of articles.	Source from which obtainable of local manufacture, so far as known.
GLASS AND GLASSWARE.	
bottles	
Ink pots .	
Retorts .	
H.	
HARDWARE AND CUTLERY.	
Adzes	
Anvils, small, watchmakers'	
Badges . . .	
Balances . . .	
Bayonets . . .	
Bells. . . .	
Blocks, single and double	
Bodkins . . .	
Bolts, brass and iron	
Bradawls* . .	
Brass hands, punkah	
,, lamps . .	
Call bells . . .	
Candlesticks . .	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apcar & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas of Bombay.
Coach screws for brackets	
Cocks, brass (delivery)	
Crucibles . . .	
Hammers (all kinds).	
Handles, brass .	
Hatchets . .	
Hinges . .	
Hooks for carbines	
Knives . .	
Lamps of sorts	
Lanterns . .	
Locks* . .	
,, pad .	
Nippers . .	
Nuts* . .	
Oil-feeders .	
Pestles and mortars	
Pincers . .	Bull's-eye lanterns are made at Delhi.
Planes . .	
Pliers, assorted	
Rings, iron and brass	
,, for keys.	
Rules, foot* .	
Safes, iron* .	
Scales and weights (all siz	Good locks are made by A. Sankaralingam, Achari, Dindig, Madura district, Madras, and by Dass & Co., Chitpore Lock Manufactory, Calcutta.
Scissors . .	
Screw-drivers .	
Sieves (assorted)	
Spatula . .	
Stoves . .	
Taps and dies* .	
Trowels . .	
Tweezers . .	
Vices, bench* .	
,, hand .	
,, pin, with screw	
Weighing machines for letters and parcels.	
Weights . . .	
Wheels, punkah, brass	
Wrenches. . .	

Names of articles.	Source from which obtainable of local manufacture, so far as known.
HEMP.	
Spun yarn . . .	See Cordage.
,, tarred . .	
HIDES AND SKINS.	
Hides	See Leather.
Skins	
LEATHER AND LEATHER GOODS.	
Ball bags . . .	Messrs. Tuck, Harvey & Co., Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland of Bombay; Messrs. Maurice, Fielman & Co., Tangra Tannery, Calcutta.
Batons frog . .	
Bellows . . .	
Belting for driving machine	
Belts of sorts . .	
Covers, leather . .	
Delivery hose, leather	
Havresacks . .	
Laces, leather . .	
Leather . . .	
Pads	
Patees . . .	
Petaras . . .	
Postal bags . .	
Pouches, ammunition	
,, cap . .	
Saddlery, camel . .	
,, horse . .	
Slings for carbines .	
,, muskets .	
Talwar frog . .	
Writing cases, leather	
LIQUORS.	
Beer .	The several Indian breweries.
Rum.	Messrs. Ahmuty & Co., Calcutta; Rosa Factory (Messrs. Carew & Co.), Shajahanpore; Aska Distillery, Ganjam.
Spirits, methylated . .	
,, of wine, rectified .	
M	
METALS, BRASS.	
Hoops, brass . .	See Hardware, etc.
Pipes ,, . .	
Taps ,, . .	
METALS, COPPER.	
Copper leaf (books) .	

These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured were there any regular demand for them.

List of Articles procurable of Indian manufacture.

Names of articles.	Source from which obtainable of local manufacture, so far as known.
METALS, IRON.	
Anchors, small	See Hardware, etc.
Chains, galvanised with arrows*	
Chains, iron†	
Chains all other sorts (galvanised or not galvanised)	
Clip hooks	
Compasses	
Crowbars	
Drums, iron, galvanised or not (for oil)	
Failings	
Grapnels	
Hand-cuffs	
Hand-saws	
Jumpers, iron	
Marlin spikes	
Pipes, gas*	
Pipes and tanks, iron	
Pipes and tanks, galvanised iron*	
Pulleys, cast-iron	
Rivets*	
Spears	
Stand, iron tripod	
Thimbles, iron	
Washers	
METALS, TIN.	
Boxes, tin	Largely made in the Indian bazars.
Cans ,,	
Cases, tin, for maps	
Ingots, imported from the Straits Settlements.	Ditto.
Sand boxes, tin	
O	
OILS.	
Castor oil	The Gourepore Co., Limited, Calcutta; Messrs. Tuck, Harvey & Co., Cawnpore, and the Punjab Steam Mills Co., Lahore.
Cocoanut ,,	
Linseed ,, (boiled)	
,, ,, (raw)	
Mustard	
Sweet	
PAINTS AND COLOURS.	
Lamp, black	
Lead, red	
,, white	
Paint, black	
Polish	
Varnish, copal, Japan, etc.*	

Names of articles.	Source from which obtainable of local manufacture, so far as known.
PAPER AND PASTEBOARD.	
Paper, brown	Bally Paper Mills, Calcutta. Scindia Paper Mills, Gwalior. Upper India Paper Mills, Lucknow. Girgaum Paper Mills, Bombay. Kurreem Bux Brothers, Calcutta. A. B. DeNegri, Calcutta.
,, blotting	
,, cartridge	
,, packing	
Pasteboards	
Straw ,,	
PRINTING AND LITHOGRAPHING.	
Case racks	See Hardware, etc.
Centre pieces, brass	
Chases	
,, cast-iron	
Composing sticks (gun metal)	
Cylindrical inking tables	
Footsticks, iron	
Forme racks	
Galleys, brass, with wooden rims.	
Galleys, large, brass bottomed	
Imposing slabs	
,, ,, wooden frames for	
Imposing table, iron	
Lye jars, portable, cast-iron, with false bottom	
Mallets, book	
Planers	
Pressing boards	
Shooting sticks, iron	
Side	
Tools, Book-binders'	
,, stereotype pickers'	
Trough (for galley washing)	
,, (for lye)	
Wood-bearers	
PROVISIONS.	
Hogs' lard	
Vinegar	
S	
INSTRUMENTS AND APPARATUS.	
Rain-gauges	Canal Foundry and Workshops, Roorkee.
Spirit levels	
Sun dials	
SILK.	
Ribbon	Alliance Cotton and Silk Manufacturing Co., Bombay.
Tape	
Goung-boungs or turbans	
Head-bands	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured were there any regular demand for them.

† Chains intended for lifting heavy weights should be obtained only by indent on the Secretary of State, with a view to ensure their having been submitted to the proper proof test.

List of articles procurable of Indian manufacture.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
SOAP.			
Soap	North-West Soap Co., Meerut; Tuck, Harvey & Co., Cawnpore; Calcutta (Garden Reach) Soap Works; Bombay Steam Soap and Candle Works.	Portfolios Rulers, flat „ parallel „ round Sand Wax-cloth „ sealing	
STATIONERY.		**STONE AND MARBLE.**	
Envelopes, linen lined	See Hardware, etc., and Penknives.	Grindstones Jars, stone-ware, for battery Marble	
Erasers File boards Glue, best, for binding „ pots Gum Arabic			
Ink, writing, black „ blue-black „ „ registration, black „ „ powder, black „ „ red, not for registration „ for seals „ printing	Dr. Waldie, Calcutta; Babu Amrito Lal Roy, Calcutta; G.D. Iyah Pillai; M. Narasimooloo Chatty; Goverdondoss Birjubookoomdos & Co., and Theagoroya Moodelly, Madras; Mr. Kelkar of Poona; Pranlal Achrablal of Bombay.	**TALLOW.** Candles	Bombay Steam Soap and Candle Works.
		WAX.	
		Wax bees' Candles	
Inkstands, wooden „ pewter, round „ brass „ glass Knives (paper folder) Note books Paper-cutters (ivory, bone or wood) Paper weights Penholders (ivory) „ (other kinds)		**WOOLLEN GOODS.** Blankets Braid Broadcloth Bunting, assorted Capes Carpets Cloth, baize Cloth, serge „ woollen Cords	Woollen Mills Co., Cawnpore; Woollen Factory, Bangalore; (Mr. S. Lee) Egerton Woollen Mills, Amritsar, Punjab.
Penknives Scissors	Premchand Mistry of Kachanagger, Burdwan, Bengal.	Felt Flannel Jerseys Lace, woollen	

Articles in use in P. W. D. made in India.

Appendix M to Public Works Department Circular No. XI P. W., dated 21st June 1883.

List of articles in ordinary use in the Public Works Department made in India.

Engineers' Plant (excluding petty tools).

Ballast beaters.
Barrows, wheel.
Beater-picks, platelayers'.
Blocks, wood.
Boats.
Derricks.
Dredgers.
Bars, fire (for engines).
Brasses, crankshaft (for engines).
Forks, rail lifting.
Gauges, rail, platelayers'.
Levers, wooden.
Monkeys, pile driving, wood, iron bound.
Trollies, platelayers', complete.
Excavators.

Workshop machinery and heavy tools.

Bellows, smiths'.
Boxes, moulding.
Mills, paint, hand.

Ballast and permanent-way.

Ballast.
Cushions, wooden, for bowl sleepers.
Keys, wooden, for chairs or bowl sleepers.
Sleepers, timber.

Rolling Stock.

Glasses, looking (ordinary).
Cloth, baize, green.
„ canvas.
Durries.
Felt.
Hides, horse.
Stops, leather, door.
Straps, leather, glass frame.
Thread, sewing.
Washers, leather, for axle boxes.

Station Machinery and Fencing.

Beam scales.
Cases, tickets, complete.
Gates (Level-crossing).
Gradient boards.
Luggage trucks.

Tools and Stores.

Bill hooks.
Brooms, country.
Daws or jungle cutters.
Hammers.
Handles.
Hatchets.
Hold-fast joiners.
Kodalies.
Mallets.
Maul.
Phowrahs.
Rammers.
Riddles or screens, iron.
Screens.
Shovels.
Sieves.
Slabs, painters' stone, with mullers.
Soldering irons.
Spades, handled.
Spikes, marlin.
Barrels, oil.
Bells.
Bottles, tin.
Buckets, leather.
„ wooden.
Cans, tin.

Articles in use in P. W. D. made in India.

Scissors.
Drippers and trays, tin, for oil.
Drums, iron, for oil, etc.
Feeders, oil.
Funnels.
Gongs, bell metal.
Lanterns.
Weights, brass, standard, Indian.
Lamp chimneys.
Bags, audit, leather.
„ casb „
Belting.
Buckets, leather.
Hides, tanned.
Laces, belting, leather.
Skins, buffalo.
Washers, leather.
Oil, linseed, raw.
„ „ boiled.
Battens.
Beams.
Boards.
Coal.
Coke.
Petroleum.
Agdans.
Boxes.
Breadbaskets.
Canisters.
Cans.
Casks.
Dammer.
Glasses, looking (ordinary).
Ladders.
Pails, slop.
Punkah fitting.
Bands, cap.
Belts.
Blankets.
Bunting.
Caps.
Cloth.
Clothing.
Crockery.
Pouches for guards.
Sheeting.
Bags.
Banels.
Baskets.
Borax.
Buckets, wooden.
Bungs („).
Chain, brass or lamp.
Cotton ball thread for wicks.
Earth, Fullers'.
Flags, bunting.
Flax.
Glue, ordinary.
Grease.
Gunpowder.
Gunny bags.
Hemp.
Hose, canvas.
Jute.
Lime.
Oil, almond.
„ castor.
„ cocoanut.
„ kerosine.
„ mowa.
„ mustard or rape.
„ poppy.
„ Rangoon.
„ sweet.
Pasteboard.
Pitch, Indian.
Plumbobs.
Potash, country.
Ranging rods.
Rope.
Rosin.
Salammoniac.
Salt.
Sand moulders.
Shell-lac.
Slates, roofing.
Soap.
Soda.
Staves, flag.
Tallow.
Tamping rods.
Tar, coal.
Tents.
Tiles, flooring, Indian manufacture.
Twine.
Waste, cotton, jute.
Wax.
Webbing.
Wedges.
Wine, spirits of, methylated.
Yarn.
Bottles, gum.
Gum Arabic.
Knives, pen.

Articles not ordinarily made in India.

Candles, composition (?).
Cane, rattan.
Canvas.
Cement, Portland.
Fireclay.
Coir.
Cord.
Paper, cartridge.
Rulers, ebony, round.
Saucers, color.
Boards, drawing.
Staves, levelling.
Tables, plane.

Appendix N to Public Works Department Circular No. XI P. W., dated 21st June 1883.

List of articles in ordinary use in the Public Works Department that are not manufactured in India, but which can be made in India on special orders at a higher price.

Iron Bridge Work.

Castings of sorts.
Curbs.
Cylinders.
Girders, lattice.
Girders, plate.
„ triangulated.
Hook bolts.

Engineers' Plant, excluding petty tools.

Anchors (small).
Anvils.
Blocks, iron.
Grapnels.
Iron crows, with levers.
Mortar mills.
Portable forges.
Pug mills.
Screw jack.
Skips.
Soorkee mills.

Ballast and Permanent-way.

Bolts.
Chairs, iron, for rails.
Clips for rails.
Keepers, fang bolt.
Rail presses.
Spikes.

Rolling Stock.

Bars, brass.
Beds, iron, upper, for carriages.
Bolts, brass rod.
Brackets.
Glass paper.
Tumblers, iron, for rope.
Tickets, card,
„ copper,
Boxes, date (or rack).
Chains, measuring.
Clinometers.
Compasses.
Eyes, bronze.
Eyelets, brass.
Caps, brass, for door handle nuts.
Catchers, brass.
Chains, iron.
Escutcheons, brass.
Drawing instruments.
Horizon, artificial.
Pen, drawing.
Rulers, parallel.
Squares.
Stencil plates.
Straight edges.
Plates, brass.
Plugs for wash-hand basins.
Rails, roller, brass, for sliding doors.

Articles not ordinarily made in India.

Handles, brass.
Hinges, „
Hooks, „
Keys, carriage door.
Lamps, roof.
Lifts, brass.
Locks.
Mouldings, brass.
Reflectors.
Rings, bronze and brass.
Sockets, brass.
Staples „
Stops, „
Studs, „
Nails, „

Stations materials and Fencing.

Pillars and brackets (cast-iron).
Pipes, brass.
„ iron.
Roofing irons.
Tanks, cast iron.
Weights.

Tools and Stores.

Adzes, carpenters'.
„ platelayers.
Anvils.
Asphalting tools.
Augers, carpenters.'
Awls.
Axes.
Bars, crow.
Beaters, platelayers'.
Beck-irons for coppersmith.
Bevils.
Bits, copper, soldering.
Blacksmiths' tools.
Braces.
Brands.
Brass furnace tools.
Brushes.
Callipers.
Chisels.
Coach-makers' tools.
Compasses, combs, graining, steel.
Coppersmiths' tools.
Cramps.
Crowbars.
Drills.
Drivers' screws.
Floats, hand.
Gimlets.
Gauges.
Knives.
Ladles, letters and figures, steel.
Mops, washing.
Mullers, painters'.
Needles.
Nippers.
Pincers, carpenters'.
Plane irons.
Saws, tenon.
Scrapers.
Screw-drivers.
Scribers.
Shears.
Spanners.
Spatulas.
Spokeshaves.
Squares.
Swages.
Tinmen's tools.
Tongs.
Trowels.
Turnscrews.
Vices.
Wrenches.
Bolt ends.
Bolts and nuts.
Boxes, cash, etc.
Brads.
Buckets, iron, galvanized.
Cans, copper.
Chain, iron.
Cocks, brass.
Escutcheons, brass, for locks.
Hasps and staples.
Hinges.
Hooks.
Locks.
Measures, copper, liquid.
„ tin, „
Nails, brass.
Nuts.
Pins.
Pots, glue, cast-iron.
Rivets.
Shackles.

Revised Rules for Stores for Public Works Department.

Planes.
Platelayers' tools.
Pliers.
Pokers.
Punches.
Rimers.
Saws, cross-cut.
„ hand.
„ pit.
Sheaves.
Washers.
Weights, brass, standard, English.
„ cast-iron.
Lamps, hand.
Wicks, argand.
Hose.
Gold leaf.

Revised Rules for procedure in obtaining Stores from England for the Public Works Department, other than Railway Stores.

Government of India, Public Works Department, letter No. 12 M., dated Fort William, 12th January 1886, to all Local Governments, etc.:—

I am directed to communicate, for your information and guidance, the accompanying revised Rules laying down the procedure to be followed in future in obtaining stores from England for the Public Works Department, other than Railway stores, and to request that they may be brought into operation at once.

2. I am to invite your attention to paragraph 3 of Finance Department Resolution No. 185, dated 10th January 1883—page , under which alone English stores may be purchased in this country, and to state that, whenever English stores are authorised to be purchased locally, the reasons for allowing the purchase must be placed on record, as well as the probable estimated loss or gain caused by adopting such a course.

3. The Examiner of Public Works Accounts should be furnished with a copy of each order issued under the preceding paragraph, and should be requested to enter and attach its substance to the annual return under paragraph 23 of the Finance Department Resolution quoted above.

4. I am further to point out that, under the rules in force, the purchase of English stores by means of orders given to agents or firms in India, who have to

send such orders to England for execution, is absolutely prohibited. If any case of such a nature should occur, it should be seriously noticed and should be forwarded, together with the orders passed thereon, to the Government of India for information.

REVISED RULES.

1. Indents for Public Works stores, other than Railway stores, so long as they are within the grant assigned for the purpose for expenditure during the year, should be sent direct by the Secretaries in the Public Works Department of the several Local Governments and Administrations to the Director General of Stores, India Office.

2. All printed indents transmitted to the India Office must be in triplicate, and must give full particulars and be accompanied by all information likely to be of use in guiding their supply. A copy of each indent, and of the documents accompanying, should be simultaneously sent to the Government of India in the Public Works Department. If the indents are not printed, two manuscript copies only should be sent to the India Office, and one manuscript copy to the Government of India.

NOTE.—"This rule applies to indents chargeable to Imperial Funds only. Copies of Indents chargeable to Provincial and Local Funds are not required to be sent to the Government of India."

3. Indents must be made out only on the authorized form as at present in use. Calculations and specifications must be clear and complete, and must be accompanied by all necessary drawings, models, or samples; the Indenting officer being responsible that all information necessary for an accurate and complete comprehension of his wants is given.

4. English money, weights and measures are alone to be used in all indents sent to England and in all correspondence thereon, the money values being entered in conventional sterling at two shillings per rupee.

Revised Rules for Stores for Public Works Department.

5. Indents are to be numbered progressively; and should, in addition, have each item numbered consecutively, commencing from unit (1), upwards in each indent. Particular attention must be devoted to this, so that the quotation of the number of an indent and the number of an item may fully identify the article in question.

6. Stores indented for Provincial, as well as for Imperial services, may be included in the same indent; but in such cases the only fund heading to be entered must be "Provincial," subsequent adjustments being made in India.

7. Indenting Officers are responsible that the store lists of neighbouring Administrations and Railways have been, as far as possible, searched, and that none of the items entered can be advantageously procured from such sources.

8. If any indent on England contains items which it is possible to obtain of Indian manufacture, or of indigenous origin, it should be distinctly explained on the face of the indent in the column of remarks why such articles have been indented for from England instead of having been procured in India; otherwise they will be liable to be cancelled.

9. Each indent must carry a certificate of the necessity for the stores indented for, and that they cannot be advantageously procured of local manufacture, or from surplus stores of other Departments, Railways, or Administrations.

10. The Examiner of Public Works Accounts should attach a certificate to each indent to the following effect:—

> "I certify that funds to meet the outlay which it is estimated will be incurred in England in connection with this indent during the year 18——18——, *have been provided for in the estimates of the Public Works Department to the extent of* £————————."

or, when necessary, in place of the words italicised—

"*will be provided by the Government of India* in the estimates of that year,* vide *Government of India letter No.* ——, *dated* ——————;"

and, when it is expected that the outlay will be incurred partly in one year and partly in another year, the following addition should be made to the certificate :—

"and that the balance of the estimated outlay in England, or £——————, will be provided by the Government of India* in the estimates of the year 18—— 18—— *vide* Government of India letter No.——— dated——————."

11. It must be remembered that the Director General of Stores will not proceed to consider an indent, if transmitted in an incomplete form.

12. Local Governments and Administrations are authorised to communicate freely with the Director General of Stores, India Office, regarding future requirements and on all matters connected with the supply of stores; this power may, at the discretion of the Local Government or Administration, be delegated to Superintending Engineers.

13. The Examiner of Public Works Accounts will send forward monthly to the Accountant General, Public Works Department, a statement showing—

(I).—The grant for outlay in England during the year.

(II).—The number and amount of each indent certified during the month just closed.

(III).—The amount of the grant for the year actually apportioned up to the end of the month, corrected by latest advices from England.

(IV).—The balance available to meet further indents.

* NOTE.—In the case of stores for Provincial Services, the sanction of the Local Government or Administration will suffice for the Examiner, but for stores needed for Imperial purposes in the year not yet begun, the sanction of the Government of India must be obtained to the proposed allotment before the Examiner may give his certificate.

Rules for the preparation in India of Indents for Iron and Steel.

Bar Iron and Bar Steel (Mild).

1. Unless certain lengths are required for a specific purpose the indent should show for each item the section and total weight only, the bars will then be supplied in commercial lengths (*see* para. 6 of Specification* of Iron and para. 9 of Specification* of Bar Steel). When dead lengths are required, *i.e.*, lengths correct to within one-eighth of an inch, "in dead lengths," should be specified in the indent. Commercial lengths are generally correct to within about 3 inches, *i.e.*, 19 feet 9 inches or 20 feet 3 inches would be passed as 20 feet.

* For Specifications—see Public Works Department Circular No. 2 Ry. of 10th February 1891.

Plates and Sheets (Iron and Mild Steel).

2. The dimensions and total weight required should in all cases be stated, but unless a certain number of plates or sheets is required the number should not be stated but only the total weight required. When plates of special sizes are demanded, it should be stated whether the length or width is to be adhered to, in case manufacturers are unable to supply plates of the dimensions required. The limits given below should in no case be exceeded :—

MAXIMUM.

Thickness.	Length.	Width.	Area.	REMARKS.
	Feet.	Ft. in.	Sq. feet.	The area of sheets less than $\frac{1}{16}$ inch thick should not, if possible, exceed 18 square feet.
$\frac{1}{16}$	14	4 0	28	
$\frac{3}{32}$	18	4 6	31	
$\frac{1}{8}$	22	5 0	40	
$\frac{5}{32}$	25	5 3	50	
$\frac{3}{16}$	30	5 6	65	
$\frac{1}{4}$	33	6 3	75	
$\frac{5}{16}$	35	6 9	80	
$\frac{3}{8}$	38	7 3	90	

Rules for the preparation in India of Indents for Iron and Steel.

MAXIMUM.

Thickness.	Length.	Width.	Area.	REMARKS.
$\frac{7}{16}$	40	7 9	100	
$\frac{1}{2}$	40	8 0	110	
$\frac{5}{8}$	40	8 4	120	
$\frac{3}{4}$	37	8 9	130	
$\frac{7}{8}$	35	8 9	130	
1	31	8 9	125	
$1\frac{1}{8}$	31	8 9	120	
$1\frac{1}{4}$	28	8 9	110	

The maximum area divided by any length (not exceeding maximum) will give maximum width of that length; maximum length for any given width (not exceeding maximum) can be similarly determined.

Corrugated Sheets.

3. The thickness should be stated by the Imperial Standard wire gauge (S. W. G.) *before* galvanizing, and the size of the flutes given; those most commonly used are 3 ins. × $\frac{3}{4}$ in. and 5 ins. × $1\frac{1}{2}$ ins. The usual dimensions for length and width (from centre to centre of outside flutes) are 7 to 8 feet and $2\frac{1}{2}$ feet respectively. Sheets of larger dimensions are charged for as extra sizes. The number of sheets required *or* the weight should be stated in the indent, if both are stated the number will be followed in execution.

Cast Steel.

4. In demanding cast steel care should be taken to specify the percentage of carbon required or the purpose for which the steel is to be used, as otherwise manufacturers cannot determine the most suitable "tempers" (or percentage of carbon) for the supplies. When this information is omitted, the size is the only clue to guide the manufacturer, and it affords no guid-

ance whatever in the case of round or square sections. The following is a list of the most useful tempers:—

Razor temper ($1\frac{1}{2}$ per cent. of carbon) can only be placed in the hands of skilful workmen. If properly treated, useful for turning chilled rolls.

Saw-file temper ($1\frac{3}{8}$ per cent.) requires careful treatment, should not be heated above cherry red.

Tool temper ($1\frac{1}{4}$ per cent.), useful for turning tools, drills, and planing machine tools; can only be welded with greatest care and skill.

Spindle temper ($1\frac{1}{8}$ per cent.), useful for circular cutters, very large turning tools, taps, screwing dies, etc.; considerable care required in welding.

Chisel temper (1 per cent.), very tough when unhardened, and hardens at a low heat. Well adapted for tools, such as cold chisels, hot setts, etc., which require a hard cutting edge, but whose unhardened parts must stand the blow of a hammer without snipping.

Sett temper ($\frac{7}{8}$ per cent.), useful for tools, such as cold setts whose unhardened parts have to stand the blows of a very heavy hammer. Easily welded by skilled workmen.

Die temper ($\frac{3}{4}$ per cent.), useful for tools requiring the surface only to be hard, and capable of standing great pressure, such as stamping or pressing dies. Easily welded by a skilled workman.

The above information as to cast steel is taken from a paper by Henry Seebohm, read before the Iron and Steel Institute in 1884.

Rules for the preparation in India of Indents for Iron and Steel.

Calculation of Estimated Weights.

To ensure uniformity in the method of estimating the weights of iron and steel demanded, it is desirable that Jordan's Tabulated Weights of Iron and Steel should be used.

[These rules are applicable to all branches of the Public Works Department as well as to Madras and Bombay.]

Suggestions as to the preparation of Indents for Rolled Joists.

1. Difficulty is sometimes experienced in meeting demands for rolled joists, in consequence of—

(*a*) contractors not being able to obtain the exact sections demanded;

(*b*) the load being specified in addition to the section, without details as to the "condition" of the girder or the limit of stress intended to be allowed.

2. It is therefore suggested that demands for rolled joists should be accompanied by a detail of each item on the form annexed, which will, it is thought, give all the information required to enable the Store Department to supply suitable joists.

3. The central test loads inserted in India Store Depôt Specifications of *iron* joists have hitherto been calculated on the basis that they should not produce a stress exceeding 5 tons per square inch of the area of either flange (the calculations are made for joists *supported* at both ends, distance from centre to centre of bearings about 1 foot less than the length of the joist). As nearly all the iron joists supplied to India are of foreign (Belgian) manufacture, it is recommended that this limit of stress should not be exceeded. The difficulty of getting rolled iron joists of English manufacture is shown by the fact that, in answer to an *advertised* tender for them, the War Office received only two

offers, and the price was upwards of 9*l.* per ton, whereas the same sections of foreign manufacture were offered at 6*l.* 5*s.* per ton.

4. Rolled steel joists can generally be obtained at from 9*l.* to 10*l.* a ton, and in these the limit of stress may be taken at $7\frac{1}{2}$ tons per square inch, which, in some cases, would allow of lighter sections being used as compared with iron; the amount of deflection of the steel joists with this stress would, however, be greater than that of the iron joists with a limit of 5 tons.

5. It may be mentioned that although steel joists cost more per ton, they will bear a greater strain, weight for weight, than iron joists, as is instanced by the particulars entered on the specifications.* This will doubtless be borne in mind in deciding whether steel or iron joists should be demanded.

* For Specifications—see Public Works Department Circular No. 11 Ry., dated 31st July 1891.

Detail of Rolled Joists demanded on Indent

Item of Indent.	Section required. Depth.	Section required. Width.	Iron or Mild Steel.	Weight per Foot-run.	Maximum and Minimum limits of dimensions of section which may be allowed in case the exact section cannot be procured. Depth. Max	Depth. Min.	Width. Max.	Width. Min.	Length.	Clear. span.	Number required. In dead lengths, *i.e.*, both ends plained.	With one end plained.	With neither end plained.	Dead load, including weight of joist.	* Distribution of load.	† Condition of girder.	Stress in tons per square inch not to exceed—.	Remarks.
	In.	In.		lbs.	In.	In.	In.	In.	Ft. in.	Ft. in.				Tons.			Tons.	State whether built up plate girders may be substituted for joists, and, if so, whether they must be of uniform *section* throughout or may be of uniform *strength*.

* *i.e.*, Distributed.
Central.
etc.

† *i.e*, Fixed both ends.
Supported ditto.
etc.

Rules for the purchase in India of articles of Iron and Steel.

RESOLUTION—By the Government of India, Department of Finance and Commerce,— No. 2650, dated 25th June 1891.

Read again the following papers :—

(1) Resolution by the Government of India, Department of Finance and Commerce,—No. 185, dated 10th January 1883, consolidating the existing rules regarding the procedure to be employed in obtaining for the public service supplies of stores of other than Indian origin or manufacture.

(2) Despatch from Secretary of State, No. 141 (Financial), dated 26th May 1887.

(3) Despatch from Secretary of State, No. 191 (Financial), dated 26th July 1888.

(4) Despatch from Secretary of State, No. 192 (Financial), dated 26th July 1888.

(5) Despatch from Secretary of State, No. 52 (Military—Stores), dated 30th August 1888.

Read also—

(6) Despatch to Secretary of State, No. 65 (Accounts and Finance—Stores), dated 5th March 1889.

(7) Despatch from Secretary of State, No. 161 (Financial), dated 25th July 1889.

(8) Letter from Messrs. Richardson & Crüddas, Bombay, dated 8th July 1890, forwarding a memorial from the representative Manufacturing Engineers and Iron Founders of India regarding the restrictions imposed by the Government of India on Officers of the Public Works Department against the purchase of ironwork of local manufacture.

(9) Despatch to Secretary of State, No. 338 (Accounts and Finance—Stores), dated 15th October 1890.

(10) Despatch from Secretary of State, No. 3 (Financial), dated 8th January 1891.

1. In para. 28 of Resolution No. 185, dated 10th January 1883, the policy of the Government of India in regard to the purchase in India of articles of local manufacture required for the public service was expressed in the following terms :—

Para. 28.—The orders of the Secretary of State make it incumbent on all officers of Government requir-

Rules for the purchase in India of articles of Iron and Steel.

ing stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned in para. 3 of this Resolution. The Governor General in Council therefore desires again to invite the special attention of Local Governments to the expediency of supplying the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and, where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and the Governor General in Council desires to remind all officers of Government that there is no reason why articles manufactured in India should not be obtained locally even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

The special circumstances mentioned in para. 3 of the same Resolution (as amended by Financial Resolution No. 2586, dated the 23rd May 1890, in which the pur-

chase in the local market of articles made in Europe or America is held to be permissible, are as follows :—

1st, when for any special reason it may be more economical to do so;

2nd, when stores indented for from England have not arrived, or when a sudden emergency has arisen, and in either case only if serious inconvenience to the public service would be caused by waiting for the stores from England;

3rd, when the articles are perishable.

2. Some misconception appears to have arisen regarding the application of para. 28 of Resolution No. 185, dated 10th January 1883, to manufactured articles of iron and steel. The term "raw material" used therein, the import of which from Europe for the purpose of being worked up into finished articles was declared to be unobjectionable, was held in some quarters to apply to the bars and plates of iron and steel which are made up into bridges, roofs, and other finished engineering structures. This, however, was not the intention of the Resolution. It was considered by the Government of India in regard to manufactured articles of iron and steel that they were classes of stores to which the objections to local purchase applied in the highest degree, mainly on the grounds (1) that much of the material imported into India was of inferior quality; (2) that the delays that unavoidably occur even in England on account of the rejection of material would be aggravated with consequences ruinous to the contractor and most injurious to Government; (3) of the absence in India of the necessary mechanical and chemical appliances required for testing iron and steel; and (4) of the loss of the economical advantage secured by free competition, which could not be obtained in India owing to the limited number of capable firms.

Rules for the purchase in India of articles of Iron and Steel.

On these grounds the purchase in India for the public service of manufactured articles of iron and steel was prohibited, except under the special circumstances mentioned above.

3. Having regard, however, to the representations contained in the memorial read above, and with the view of encouraging local industries and development of technical education, His Excellency the Governor General in Council has now resolved to modify, as a tentative measure, the existing orders prohibiting the local purchase of manufactured articles of iron and steel made up from imported materials. In so doing the Governor General in Council desires it to be clearly understood that this relaxation of existing rules is sanctioned solely in the hope of thereby effecting economy in the public administration, both by actual saving in the cost of articles purchased locally, and by avoiding the delays that are sometimes inevitable when the articles have to be procured by indent on England. It is not intended to sanction thereby a procedure in any degreee of a protective nature, and firms that may obtain orders under this Resolution must be distinctly warned that no claim for compensation of any sort will be admitted in the event of its being found necessary to discontinue the practice of inviting tenders in India.

4. In the annexure to this Resolution is a list of articles, tenders for which may, in the opinion of the Governor General in Council, be invited in future from local firms. It is not necessary that there should be an absolutely rigid adherence to the items specified. Tenders for any articles of the nature indicated in the list may be invited, it should be understood that articles on which very little labour in India is required can be best procured through the Secretary of State. It is also intended that the relaxation of the rules regarding local manufacture shall be limited to the less important sup-

plies; *e.g.*, bridges and roofs of *small* span required for the Buildings and Roads and Irrigation Branches of the Public Works Department, and for Municipalities and District Boards. In the case of Railways under construction, the whole of the necessary supplies as far as can be foreseen, will continue, as heretofore, to be procured by indent on the Secretary of State. The relaxation of the rules will refer only to articles the certain want of which could not be anticipated, and delay in the supply of which would involve loss in some respect.

The following restrictions must also be rigidly enforced in all cases in order to ensure—

(1) that the articles locally supplied are not imported into India in a finished or partly finished state;

(2) that the price is not in excess of that at which similar articles could be obtained by indent on the Secretary of State; and

(3) that the quality is not inferior to that of English supplies.

I.—*Firms that may be permitted to tender.*—It is evident that a most careful selection must be made of the firms allowed to tender, and only firms of recognised standing, and whose shops are fitted with the necessary plant, will be considered eligible. Local Governments and Administrations are therefore directed to furnish the Government of India with a list of the firms within their jurisdiction that they consider should be entitled to the privilege of tendering. The list should state the principal machines in the shops of each firm, and the means possessed for testing both the raw material and the finished product.

II.—*Checks to ensure that the articles are manufactured in India from the raw material.*—Raw material may be understood to mean wrought-iron and steel in

the form of plates and bars, cast-iron in the shape of pig, and steel forgings in the shape of bars and ingots. Local manufacture from raw material imported in these shapes may be permitted, but the contracts for all local supplies of articles of iron and steel should contain a clause insisting that the articles, with the exception of the raw material thus defined, must be made wholly in India. A certificate from the firms to which orders may be given should also accompany the delivery of each order to the effect that this clause of the contract has been complied with. With this object in view Local Governments and Administrations should also arrange for periodical or other inspections of the Government orders under execution by the selected firms.

III.—*Check as regards the relative prices of English and Indian supplies.*—The best check will be furnished by a comparison of the tenders received from Indian firms with the quarterly rate-lists issued by the Director General of Railways. In cases of doubt Local Governments and Administrations might ask the Director General of Stores at the India Office by telegram* for approximate rates including the prevailing rates of freight.

* Either direct or through the Government of India, according to the rules regulating the despatch of Foreign State messages.

IV.—*Testing of the raw material employed and, when necessary, of the finished product.*—With the system of careful selection that is prescribed, the Government of India is convinced that the selected firms would be careful to employ material of none but the best quality. To ensure this, however, the contracts should also provide for the employment of steel in the majority of cases in preference to wrought-iron, and it should be insisted that Siemens, Martin or Bessemer steel of English make should be used, and the use of Basic steel and of foreign steel or iron in any form should be prohibited. In the case of articles of any importance, it will be necessary, however, to test the raw material

employed. It is believed that some of the engineering firms interested in local manufacture either possess or are prepared to erect the necessary testing plant. This should be insisted upon so far as possible. Another means of testing the raw material will be by sending samples for the purpose to the Railway workshops which exist in all the large centres, and which are generally provided with some testing plant. Enquiry will be made by the Government of India in what Railway shops the necessary tests could be carried out, and the scale of fees that would be charged. Such fees would be payable by the manufacturing firms in all cases. The tests will invariably be carried out in the presence of a competent officer of the Public Works Department, and all specifications for articles to be locally supplied will specify the tests which the material employed is to undergo. To assist Local Governments and Administrations in preparing such specifications and in the carrying out of the tests, they will be furnished with copies of Professor Unwin's Handbook on "The Testing of Materials of Construction." Should it subsequently be found necessary, Government will be prepared to arrange for the erection of adequate testing machinery at selected centres.

In cases where structures, such as roofs and bridges of small span, are locally manufactured, the contract should in all cases provide for the efficient testing of the finished structure before delivery, either in the shops of the manufacturer, or else in those of the nearest Railway Company.

ORDER.—Ordered, that this Resolution be communicated to the Local Governments and Administrations noted on the margin, for information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam, Mysore, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General in Central India, Rajputana, and Baluchistan.

Rules for the purchase in India of articles of Iron and Steel.

Ordered also, that a copy be forwarded to the Military and Public Works Departments, and that it be published in the Supplement to the *Gazette of India*.

APPENDIX.

List of articles which may be made up in India from imported raw materials, subject to the restrictions specified in para. 5 of the Resolution.

ROOFING.

Roof trusses under 30 feet span with purlins, etc.
Ironwork for timber trusses.
Cast-iron columns of small size.

BRIDGE-WORK.

Bridges of simple design and of small span; also bridges of which only a small number of such spans of similar design are required.
Well-curbs.
Suspension rods and bond rings for wells.
Straps and bolts for timber bridges.
Pile shoes and rings.
Cast-iron cylinders and screw piles.
Petty ironwork, such as holding down bolts, etc., sizes of which cannot be known until works are started.

MISCELLANEOUS.

Cast-iron sleepers.
Cast-iron pipes, special lengths, such as are required for closers, special bends, etc.
Wrought-iron signals.
Signal winches.

PLANT.

Workshop stores, except tools, steel, and varnishes.
Trolly wheels and axles.
Ironwork for trollies.
Mining tubs and buckets.
Iron-work for tip wagons.
Asphalt boilers.
Iron cisterns.
Dobbin carts.
Hand pile driving engines (all necessary ironwork).
Grapnels.
Small mortar mills.
Concrete skips.
Wall boxes for shafting.
Small cupolas.
Hand foundry ladles.
Cold and hot sets of chisels.
Snaps for rivetting.
Fire buckets for rivetting.
Dollies.

APPENDIX P.

Furniture for Government Houses and Residencies, other than the Viceregal Residences.

(*Vide Chapter XI, Para. 12.*)

General Rules.

RESOLUTION,—By the Government of India, Department of Finance and Commerce,—No. 171, dated 13th January 1883.

Read again—

1. Resolution in this Department, No. 4374, dated the 29th October 1875, authorising the purchase of the furniture in the Chief Commissioner's residence at Rangoon at an estimated cost of Rs. 20,000, as well as an annual grant of Rs. 1,800 for the repair and renewal of the furniture, both to be met from Provincial Funds.

2. Resolution in this Department, No. 2004, dated the 26th March 1878, authorising the Chief Commissioner of British Burma to spend Rs. 5,000 in 1878 in procuring house and table necessaries, and increasing the annual grant for the repair and maintenance of the furniture from Rs. 1,800 to Rs. 3,000, both being charges against Provincial Revenues.

3. Letter to the Chief Commissioner of Assam, No. 1460, dated the 29th March 1879, conveying sanction to an expenditure, as a Provincial charge, of Rs. 10,000 for the purchase of furniture for the Residency at Shillong, and to an annual grant of Rs. 1,000 for repairs and renewal of the furniture; also directing him to pay 7½ per cent. on the capital cost of the furniture on account of interest on the capital outlay and cost of wear and tear.

4. Proceedings in this Department for the month of November 1879 (Expenditure), Nos. 438 to 446, sanctioning, as a Provincial charge, the purchase of additional articles of house and table necessaries at a cost of

General Rules.

Rs. 15,000 for the residence of the Honourable the Lieutenant-Governor of Bengal, and increasing the grant for the repair and maintenance of the public furniture, etc., from Rs. 3,000 to Rs. 4,500 a year; also laying down the rule that "in cases in which a virtual addition is made to the income of any public Officer by supplying him with conveniences at the public expense which had previously been obtained at his own cost," he should contribute yearly five per centum on the capital cost thereof for wear and tear; and directing the application of this rule to the cases of the Chief Commissioners of British Burma and Assam.

5. Order in the Home Department, No. 1391, dated the 14th September 1881, sanctioning an expenditure of Rs. 15,000, as a charge against Provincial Revenues, for the purchase of furniture for the Residency at Nagpur, and directing the Chief Commissioner to pay 5 per cent. on the sum actually spent upon furniture as representing the cost of wear and tear; also sanctioning, for repairs and renewals of the furniture, an annual grant from Provincial Revenues of $3\frac{1}{2}$ per cent. on the expenditure actually incurred, which grant, it was directed, should be formed into a Fund to be placed under the charge of the Executive Engineer, Nagpur.

NOTE.—In Financial Department letter No. 2114 of the 19th May 1891, the Government of India sanctioned the purchase of new furniture for the public rooms of the new Residency at Nagpur, at a cost not exceeding Rs. 10,000, inclusive of a sum of Rs. 4,069 available from the grant of Rs. 15,000 sanctioned in 1881 for furnishing the old Residency at Nagpur The contribution payable by the Chief Commissioner to the Furniture Fund is to be calculated at 5 per cent. per annum on the expenditure incurred on the purchase of new furniture, and on the estimated value (Rs. 5,500) of the furniture to be removed from the old to the new Residency.

6. Order in the Foreign Department, No. 1433 G. G., dated the 15th September 1879, sanctioning the purchase of furniture for the Indore Residency at a cost of Rs. 4,249.

7. Order in the Foreign Department, No. 1780 G. G., dated the 27th September 1881, sanctioning a total expenditure, including the grant of Rs. 4,249 above mentioned, of Rs. 15,000 for furnishing the Indore Residency, on the condition that the Agent to the Gov-

General Rules.

ernor General shall pay for wear and tear or depreciation 5 per cent. per annum on the total outlay; also sanctioning an annual grant of 3½ per cent. on the outlay to be formed into a Fund under the charge of the Executive Engineer of the Division, who will be responsible for its being expended for the purpose for which it is intended.

8. Order in the Foreign Department, No. 1971 G. G., dated the 5th November 1881, sanctioning a total expenditure of Rs. 8,300 for furnishing the Residency reception-rooms at Mount Abu, and an annual grant of 3½ per cent. on the actual outlay for repairs and renewals of the furniture on the conditions specified in the order dated 27th September 1881, quoted above.

9. Letter to the Agent to the Governor General, Central India, issued in the Public Works Department, No. 389 A. G., dated the 27th October 1881, giving detailed instructions with respect to the care and custody of the Residency furniture, and stating that the expenditure for the purchase of furniture is not to be recorded as a Public Works charge, but is to be provided for under "Political," like other charges of the Residency.

10. Letter to the Agent to the Governor General, Rajputana, issued in the Public Works Department, No. 422 A. G., dated the 18th November 1881, conveying instructions similar to the above, in respect to the expenditure for the purchase of furniture for the Residency at Mount Abu.

11. Order in the Foreign Department, No. 745 G. G., dated 8th May 1882, sanctioning an expenditure of Rs. 3,000 for the purchase of furniture for the public reception-rooms of the Agency House at Nowgong, Central India, on the conditions specified in the order dated 27th September 1881, quoted above.

12. Despatch from the Secretary of State for India, No. 125, dated 26th October 1882, sanctioning, as a charge against Provincial Revenues, the purchase of plated and glass ware, crockery, table and house linen, etc., at a cost not exceeding Rs. 10,000, for the official residences at Allahabad and Lucknow of the Lieutenant-Governor of the North-Western Provinces and

General Rules.

Chief Commissioner of Oudh; also sanctioning an increase from Rs. 3,000 to Rs. 4,000 in the annual grant on account of the maintenance of the furniture in the two houses.

RESOLUTION.—A question having been raised as to the manner in which the Furniture Fund alluded to in the foregoing papers should be formed, and whether the expenditure on furniture is to be treated as a Civil or a Public Works charge, the Governor General in Council is pleased to decide that the original outlay in purchasing the furniture shall be a Public Works charge, and treated in all respects as Public Works expenditure, and that any subsequent expenditure for repairs and renewals shall be met from the Fund to be formed under the charge of the Executive Engineer.

2. Under existing orders certain Political Agents and other Public Officers, to whom table equipments and furniture, other than furniture required for public reception-rooms, are supplied at the public expense, are required to pay to Government 5 per cent. per annum on the capital cost of the furniture as interest on the outlay and cost of wear and tear, and the Government pays $3\frac{1}{2}$ per cent. on the same amount to the Furniture Fund for repair and renewal of the furniture.

3. Instead of this arrangement, His Excellency in Council directs that, in future, the whole contribution of 5 per cent. payable by these Officers on the cost of the table equipments and furniture shall be credited to the Furniture Fund. The percentages will be calculated on the original grant, as well as on any subsequent grant that may be made by the Government, but not on the value of purchases made out of the Furniture Fund. It appears to the Governor General in Council that the most suitable way of effecting recovery of this contribution to the Furniture Fund will be by deduction from the pay bills of the Officers concerned,—$\frac{1}{1\frac{1}{2}}$th of the annual amount being deducted from each month's

bill. The demand on this account will, in April of each year, be advised to the Civil Account Officer by the Executive Engineer who has charge of the Fund, and the deductions will be credited in the Civil Accounts to the Public Works Department.

4. The furniture to be bought out of the Government grant shall be purchased by the Officers in whose favour the grant is made, and by them handed over to the charge of the Public Works Department wherever there is a Public Works Officer on the spot, at a stated valuation. The Public Works Department shall keep the accounts of the Fund, debiting to it the cost of repairs and renewals of the furniture, and crediting the monthly contribution as above.

5. The realisation of the contribution payable to the Furniture Fund will, as above stated, be communicated to the Public Works Department by the Civil Account Department; the Local Executive Engineer will have charge of the Fund, and be responsible for its being expended only for the purpose for which it is intended, but will not incur any expenditure except with the approval of the Political or other Officer concerned.

6. The orders now given do not apply in all respects to the yearly grants for furniture, etc., made to a Lieutenant-Governor. These grants are as follow:—

	Per annum.	
The Lieutenant-Governor of Bengal . . .	4,500	For the renewal of furniture.
Ditto ditto of the N.-W. Provinces		
and Chief Commissioner of Oudh . . .	4,000	
The Lieutenant-Governor of the Punjab . .	3,000	

In addition to the grant of Rs. 4,500 entered against the Lieutenant-Governor of Bengal, which is intended to cover the maintenance charges of furniture in the residence at Calcutta only, a sum of Rs. 500 has been sanctioned for the residence at Darjeeling (Despatch No. 340 Financial, dated 12th November 1885, from the Secretary of State). In the case of the Calcutta residence, the Secretary of State has sanctioned an expenditure of Rs. 10,000 every fifth year and of Rs. 4,500 in each of the four following years (Despatch No. 126 Public, dated 14th November 1889).

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7. The Lieutenant-Governor of Bengal and the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh are, however, required to contribute to Government 5 per cent. on the amounts specially sanctioned in their cases for the provision of house and table necessaries in the orders of this Department, No. 1461, dated 29th March 1879 (Rs. 15,000), and No. 3254, dated 21st December 1882 (Rs. 10,000), respectively. The amount thus payable should be realised by the Civil Account Officer and credited to Government. In the case of a Lieutenant-Governor no Fund should be formed, the cost of renewals should be met from the yearly grant, and any sum undrawn at the end of the financial year will lapse.

NOTE I.—The Lieutenant-Governor of the Punjab is similarly required to contribute 5 per cent. on the outlay against a special grant of Rs. 7,500 sanctioned by the Secretary of State for the supply of furniture for the house occupied by His Honour at Simla. [Financial Department letter No. 2024, dated 14th July 1883.]

NOTE II.—The annual grants for the repair and renewal of furniture in the residences of His Honour the Lieutenant-Governor of Bengal have been transferred from the control of the Public Works Department to that of the Private Secretary to His Honour the Lieutenant-Governor,—*vide* Despatch No. 68 Financial, dated the 2nd July 1891, from the Secretary of State. The transactions pertaining thereto will in future be accounted for in the Civil Department.

8. The Chief Commissioners of Assam and of British Burma are required to pay 5 per cent. on the capital amounts sanctioned for furniture in their case, but these contributions should be credited to Government, as the Chief Commissioner of Assam is entitled to a yearly grant of Rs. 1,000 for the repair and maintenance of furniture, and the Chief Commissioner of British Burma to a yearly grant of Rs. 3,000 for the same purpose. In the two latter cases no Fund should be formed.

NOTE 1.—A further sum of Rs. 10,000 has been sanctioned subsequent to the issue of this Resolution (*Vide* Finance Department No. 3294, dated 22nd June 1887), for the purchase of furniture for the residence of the Chief Commissioner of Burma at Mandalay. Of this sum, Rs. 2,000 has been allotted for house and table necessaries, on which

General Rules.

the Chief Commissioner is required to pay annually 5 per cent. as interest. This contribution will be credited to Government.

NOTE 2.—The annual grant of Rs. 3,000 allotted to the Chief Commissioner, Burma, for the maintenance and renewal of furniture, has been raised to Rs. 4,000. This sum is intended to cover the maintenance charges for the Residencies at Rangoon and Mandalay.

9. The orders contained in this Resolution do not apply to any cases in which Political Officers are provided with furniture for public reception-rooms only, at the expense of Government under the operation of Resolution by the Government of India in the Foreign Department, No. 54 G., dated 10th January 1876. Any expenditure to be incurred for such purposes will be sanctioned from time to time under the orders of Government; no Fund will be formed and no charge made against the Officers concerned.

APPENDIX Q.

See Chapter X, Para. 57.

APPENDIX R.

Purification of bedding and clothing and responsibility of Officers for the loss occasioned by the unnecessary destruction of property in cases of infection.

(Vide *Chapter IX, Para. 99.*)

Circular letter No. $\frac{5}{112-134}$, dated 28th April 1886.

From—The Secretary to the Govt. of India, Home Dept.,

To—All Local Governments and Administrations; endorsed to the several Departments of the Government of India.

A case having recently occurred in which compensation was claimed for the destruction by order of a Government Medical Officer of the bedding, clothing, etc., belonging to certain individuals who occupied quarters in which a man had died of cholera, the Governor General in Council considers it desirable, in order to prevent the unnecessary destruction of property and the submission of claims for compensation, that some definite instructions should be laid down for the guidance of officers in such cases. His Excellency in Council is accordingly pleased to direct that the procedure prescribed for adoption among European troops, as given in the rules* appended to this Circular, shall, with the addition of the foot-note, in future be carefully observed.

* Nos. 56 and 57.

2. It should be impressed upon all Government officers that if destruction of property is ordered as calculated to cause infection, and enquiry subsequently shows in any particular case that such destruction was not absolutely necessary, but that purification would have sufficed, the officer ordering such destruction must be held responsible for the loss occasioned thereby to the owners of the property.

56. The straw of the barrack bedding used by persons attacked prior to admission into hospital will be burnt. The stuffing of mattresses and pillows used by cholera patients in hospital will be opened out, exposed to the air, and beaten, and, when practicable, submitted to a dry heat of not less than 250° Fahrenheit for at least an hour (in an oven or otherwise*) before being used again; the remainder of the barrack and hospital bedding, clothing, etc., and such of the clothing worn by patients on their admission as is not liable to injury thereby, shall be boiled, exposed to the air, beaten and afterwards washed with soap and water.

Cots and punkah fringes which have been used by cholera patients, or in wards set apart for them, should also be subjected to the action of boiling water when they are no longer required for such cases.

Such articles of a soldier's kit as cannot be treated in the above manner will be removed to hospital and there fumigated and exposed to the air and sun for a week, beaten and brushed.

Burning only to be resorted to when purification cannot be at once carried out.

57. When circumstances are such that the above processes of purification cannot be at once carried out, such articles as body linen, bedding, cots and punkah fringes may be burnt; but with proper arrangements the necessity for this destruction will rarely arise.

* Or if means are not at hand to enable this to be done, it should be boiled.

APPENDIX S.

Instructions for the preparation of registers, and certified extracts from registers of births, marriages and deaths of British Officers, Non-Commissioned Officers, and soldiers.

(Vide *Chapter V, para.* 85.)

The following instructions should be followed in the preparation of registers (*a*) and certified extracts (*b*) from registers of births, marriages and deaths :—

(*a*) Army Books Nos. 112, 113 and 114.
(*b*) Army Forms Nos. A42, A43 and A44.

I.—Births, marriages or deaths which occur *out of the United Kingdom only* should be entered in these documents. (*Vide* paragraph 80, section XXII, Queen's Regulations and Orders for the Army.)

II.—It is unnecessary to prepare separate sets of extracts for each individual Non-Commissioned Officer serving in any department. One set only of half-yearly extracts is required for each branch, division, circle or section of a department.

III.—When no births, marriages or deaths have occurred a complete set of three returns (*c*) should be rendered with the word "*Nil*" inserted therein.

(*c*) Nos. A42, A43 and A44.

IV.—Each form should be signed by the Officer rendering it in the space set apart for the purpose at the foot of the forms.

.—The heading on the front and the docket on the back of each extract are to be completed, showing the designation of the department making the return, the station where the return is prepared, and the dates for the half-yearly period for which rendered.

Instructions for preparation of registers, etc.

VI.—Army Form A42. "Births" should contain the following information:—

(*a*) *Column 1.*—Date and station.

(*b*) *Column 2 or 10.*—Christian name.

(*c*) *Column 3.*—Sex.

(*d*) *Column 4.*—Christian, surname and nationality of father, nationality to be shown thus: "English," "Irish" or "Scotch," as the case may be.

(*e*) *Column 5.*—The rank of father and regimental number if a soldier.

(*f*) *Column 6.*—Christian and maiden surname of mother only.

(*g*) *Column 7.*—Name, description and residence (station) of informant.

(*h*) *Column 8.*—Date and station.

(*i*) *Column 9.*—Name of officer making the return.

VII.—Army Form A43 "Marriages"—

(*a*) *Column 1.*—Station and date.

(*b*) *Column 2.*—Christian, surname and nationality of both parties. Nationality to be shown thus: "English," "Irish" or "Scotch," as the case may be.

(*c*) *Columns 3 to 8.*—As required by the several headings of the columns.

(*d*) Underneath column 7, in the space between the words "by" and "by me" should be entered "banns" or "license," as the case may be, and not the name of the minister performing the ceremony, which latter information should be entered immediately below.

VIII.—Army Form A44 "Deaths"—

(*a*) *Column 1.*—Station and date.

(*b*) *Column 2.*—Christian, surname and nationality as in form 43.

(*c*) *Column 5.*—Rank and regimental number if a soldier.

(*d*) *Column 7.*—Name, description and residence (station) of informant.

(*e*) *Column 8.*—Station and date.

(*f*) *Column 9.*—Name of officer.

IX.—As the information contained in these forms is required for the purpose of carrying out the provisions of the registration of births, marriages and deaths (Army) Act, 1879, great care should be exercised in their compilation in order to avoid trouble and waste of time in returning them for revision. When all the information required in any particular extract cannot be given, such extract (concerning any particular individual) should be held back until it can be completed, or full explanation should be furnished showing why the information cannot be afforded. Extracts so held back can be included, when complete, in the next half-yearly returns.

X.—Before transmission to the Adjutant General's Office, Simla, these documents are to undergo careful scrutiny to ensure full particulars being recorded in each of the several columns, as required by the printed headings and as specified in the above instructions.

XI.—When the original registers are filled up, they should also be forwarded to the Adjutant General for transmission to the War Office.

APPENDIX T.

Rules for dealing with claims against estates of State Railway employés dying in India, and disposal of effects.

(Vide *Chapter IV, para. 119.*)

The following Rules are applicable *mutatis mutandis* to other Branches of the Department and not to the Railway Branch only :—

1. When a Railway servant dies, and there is no one at hand entitled to administer to his estate, the senior member of the service on the spot will at once take measures to ensure the safety of all property the deceased may have possessed, excepting only the personal necessaries of his family (if any), and will take an inventory of the same, forwarding a certified copy through his immediate superior to the Head of the Department to which the deceased belonged, with an estimate of the value of the property. A Police guard should (when there is any risk of misappropriation) be applied for and put over the effects immediately after the death, until there is time to take an inventory. A widow is not legally entitled to retain any money belonging to her husband which may be found in the house at the time of his death, unless she has administered, or intends to administer, to his estate; and if she does, she renders herself liable to be sued for its recovery by the executor or administrator, or by creditors,

over effects of de-

Personal account; first enquiries.

in the event of her husband having died in insolvent circumstances. The Heads of Departments are responsible for the proper arrangements being made, and will send a copy of the inventory of deceased's property to the District Judge.

Personal account called for.

2. The Head of the Department will call upon the Examiner of Accounts for a personal account of the Department with the deceased, no alleged arrears of salary or allowances being payable to the estate without pre-audit in the Examiner's Office.

First enquiries.

3. The Examiner will send to the Head of the Department a personal account of the deceased, showing the Departmental claims against his estate, and claims (including unpaid salary or allowances) of his estate against the Department *omitting security deposits*. The Head of the Department will, without delay, take all possible means for adjustment of the Departmental claims, so far as they may admit of adjustment without recovery in cash, but will not, unless the security bond of the deceased gives the Department legal power to do so, realise, from unpaid salaries or allowances, any claims of the Department, and will not in any case, realise them from the other assets of the estate otherwise than as laid down in para. 12. After this the Head of the Department will report results to the Examiner; and the Examiner will report to him the balance, if any, of the security deposits of the deceased available after full adjustment of Depart-

mental claims (before which no payment of security deposits can be made) for payment to the estate. It will then be known by the Head of the Department whether the estate is, or is not, under Rs. 300 in value, upon which depends the course to be adopted.

Estates of Hindus, Mahomedans, or Buddhists.

4. If the deceased were a Hindu, Mahomedan, or Buddhist, or otherwise exempted by law from the operation of the Indian Succession Act, the Head of the Department will, as soon as possible, forward the inventory of the deceased's property to the District Judge, and await his instructions for its disposal. In this case the amount, if any, due by the Department to his estate will be paid on production of Probate, or Letters of Administration, or certificate of a District Court under the provisions of Act XXVII of 1860.

Other estates.

5. If the deceased were not a Hindu, Mahomedan, or Buddhist, or a person exempted under the Indian Succession Act, 1865, section 332, from the operation of that Act, his estate would be disposed of under the following rules.

Disposal of estate.

6. In all cases where the next-of-kin or executor, or universal legatee, does not within one month from the date of death take out Probate, if there is a will or, in the case of intestacy, Letters of Administration in the District in which the assets are situated at the time of death, the assets must be remitted, if necessary, to the District Judge, or

held at the disposal of that officer, to whom also should be sent all accounts, claims, and other documents relating to the estate. If the assets are under Rs. 1,000 in value, they may be made over to the next-of-kin or other proper person, on production of a certificate from the Administrator General of Bengal, if they are within the Presidency of Bengal, or, if in Madras or Bombay, from the respective Administrators General of those Presidencies.

Procedure when Probate or Administration is taken out.

7. If Probate or Letters of Administration from a competent Court have been taken out within one month of death, the effects, etc., should be made over to the executor or Administrator; but the Probate or Letters of Administration must be produced when payment is applied for, such application to be made to the Head of the Department, who will satisfy himself as to the correctness of the documents (which he will report to the Examiner that he has seen and considers correct), and as to the claimant's identity. In special cases an Assistant Superintendent may do this.

Making over assets.

8. Probate or Letters of Administration, granted by a District Court have effect throughout the Province in which the District Court is situate; Probate or Letters of Administration, granted by a High Court, have effect throughout the whole of British India if the grant contains a declaration to that effect. Debts due by a Railway Administration to a deceased employé's estate are assets at either the place where he last worked or at the head-quarters of the Railway Administration.

Disposal of effects; disposal of proceeds of sale.

9. In every case the effects of the deceased should be disposed of by the Head of the Department under the orders of the District Judge when the assets exceed Rs. 300, and on behalf of the Railway Department when they are under that value, or by an officer appointed by him in the manner most advantageous to the estate (usually by public auction, any valuable horses, carriages, or guns worth more than Rs. 500 being advertised previous to sale), the live-stock, if any, being sold as soon as possible. Bibles, prayer-books, prize or presentation volumes, and family pictures should be reserved from sale, as also such other books and small articles as may be valued by the relatives, and sent to the District Judge, when the estate is to be handed over to him, carefully packed together with such papers as are likely to be useful in administering the estate. A memorandum should be placed inside the box or parcel, giving a list of the things sent, the name of the deceased person to whom they belonged, and the name and address of the person despatching them. Papers which are clearly useless can be destroyed; but instructions should be requested from the Administrator General respecting letters and other private papers not of a business character. No land or houses should be sold without instructions from the Administrator General.

Disposal of effects.

10. The proceeds of sale should be remitted to the Administrator General when the estate is to be handed over to him with an account of sale of the property, after payment of

Disposal of proceeds of sale.

Vouchers; suits of creditors.

the deceased's funeral expenses, death-bed charges, house-rent for the broken days of the month in which the death took place, and the previous month, servants' wages for a like period, and necessary table expenses for thirty days prior to the death for which payments vouchers should be sent to the Administrator General. All other creditors should be referred to the Administrator General, and a list sent of such claims as are believed to be correct. The Christian name or names in full of the deceased, his domicile, last occupation, the place and date of his death, and the names and addresses of his relatives should, as far as possible, be supplied.

Vouchers.

11. Creditors should always send original vouchers in support of their [illegible] If no vouchers, their absence should be explained, and the correctness of the claim certified by some respectable persons aware of the transaction, or verified by an affidavit made under the statement of the claim.

Suits brought by creditors.

12. If the creditor brings a suit against an Administrator General in respect of a debt due from any estate under his charge, the creditor shall be liable to pay the costs and not to have his decree enforced, unless he shall have first submitted his claims to the Administrator General, as prescribed by Act II of 1874; and under no circumstances shall a judgment so obtained entitle him to any priority over other creditors. This rule is to prevent any creditor from attempting to obtain an undue advantage by taking

legal proceedings instead of submitting his claim to the Administrator General and receiving payment in due course of his rateable proportion of the assets.

Balance due by department.

13. Unpaid salaries or allowances and balances of security deposits after recovery of Departmental claims are payable on production of Probate, Letters of Administration, or certificate of the Administrator General, on the conditions described in paras. 3, 4, 6 and 7.

Administrator General's certificate.

14. In cases in which the Administrator General's certificate is necessary, the claimant may apply for it to the Administrator General concerned, through the Head of the Department. A certificate of an Administrator General can only be granted in cases of persons not being Hindus, Mahomedans or Buddhists, or exempted under the Indian Succession Act, 1865, section 332, from the operation of that Act, who have died testate or intestate, when the assets of the particular estate do not exceed ₹1,000; if one month has elapsed from the date of the death or before one month if the Administrator General shall be requested in writing to do so by the widow or the executor, or other person entitled to administer the effects to some person claiming otherwise than as a creditor to be entitled to a share of such effects (see section 36 of Act II of 1874), or if no person claiming otherwise than as a creditor to be entitled to a share of the effects shall within three months obtain a

Administrator General's certificate.

certificate of the Administrator General of the particular Presidency in which such effects are, then he shall, upon the application of a creditor, grant a certificate to him.

APPENDIX U.

Confidential Reports on R. E. Officers.

(Vide *Chapter V, Para. 11.*)

The following rules are laid down for the preparation and submission of annual confidential reports on Officers of Royal Engineers serving in India :—

(i) The reports will be prepared in Army Form B 194-3 (in duplicate in Bengal, in triplicate in Madras and Bombay), the forms being obtainable from the Contractor for Printing Government of India Stock Forms.

(ii) The first page, which deals with professional qualifications, will be filled in as accurately as possible by the officer reported on, this will be signed by him and countersigned by the prescribed departmental authority.

(iii) The questions marked A, B, D and G on the second page will be answered by the prescribed departmental authority with reference to the qualifications displayed by the officer in his civil capacity; those marked C, E and F, which relate to practical proficiency in military duties, smartness and horsemanship, being left blank.

(iv) In the case of officers under the rank of Superintending Engineers, the Superintending Engineer under whom they are serving will countersign the first page, and, after filling in the answers and "General Remarks" on the second page as Commanding Officer, will submit the reports for completion to the Chief Engineer as "Inspecting Officer."

(v) In the case of Superintending Engineers, the first page will be countersigned, and the answers and "General Remarks" on the second page will be filled in by the Chief Engineer under whom they are serving, the "Opinion of Inspecting Officer" being entered by the Secretary to the Government of India or to the Government of Madras or Bombay, as the case may be.

Rules for preparation.

(vi) In the case of Chief Engineers, the same procedure will hold good, except that the Secretary to the Government of India or of the Presidency concerned will complete the report as "Commanding" and not as "Inspecting Officer."

(vii) In the case of the Secretary to the Government of India or of the Presidency, himself, only the first page of the report should be filled in.

(viii) All these reports should be in the handwriting of the reporting Officers, and will be submitted to the Adjutant General in the Presidency in which the officers are serving by the Secretary to the Government of that Presidency as soon as possible after the 1st January in each year, and in no case later than the 15th March.

(ix) Managers in independent charge of open lines will fill in their reports in the manner prescribed for Chief Engineers, and the Secretary to the Local Government or the Director General of Railways will complete the report as "Commanding" Officer. Heads of Departments under the Manager, and Deputy Managers will be regarded as Superintending Engineers, the Manager acting as Chief Engineer under (v). In regard to other officers, the heads of their Department will act as Superintending Engineers.

(x) In the case of Royal Engineer Officers of the Accounts Branch (including the Military Works Department) holding independent charge, who are regarded as "Superintending Engineers" for the purpose of the above rules, the first page of the reports will be countersigned, and the answers to A, B, D and G, showing the qualifications displayed by the officer in his civil capacity, and the "General Remarks" on the second page will be filled in by the Chief Engineer and Secretary of the Province or by the Manager or Engineer-in-Chief or Consulting Engineer of the Railway in which the officers are serving, the whole being countersigned by the Accountant General, Public Works Department. The Director General of Military Works will be regarded as a Provincial Chief Engineer and Secretary in the case of the Examiner of Accounts, Military Works. The

Rules for preparation.

"Opinion of Inspecting Officer" will be entered by the Secretary to the Government of India or to the Government of Madras or Bombay, as the case may be, and this can be done when the report is forwarded by the Accountant General for transmission to the Adjutant General of the Presidency.

(xi) In the case of Royal Engineers in the Accounts Branch (including the Military Works Department) who are not in independent charge, the heads of their offices will be regarded as the "Superintending Engineers" for the purpose of Rule (iv) above, and their reports will be signed by the Chief Engineer and Secretary of the Province or by the Manager or Engineer-in-Chief or Consulting Engineer of the Railway in which they are serving, and countersigned by the Accountant General, Public Works Department. The Director General of Military Works will be regarded as a Provincial Chief Engineer and Secretary in the cases of officers in the Military Works Department.

(xii) All reports, however, will be forwarded to the Adjutant General in the Presidency in which the officers are serving, through the Secretary to the Government of India, Madras or Bombay, as the case may be.

APPENDIX V.

Rules on the subject of advances for house building.

(Vide *Chapter XI, para. 37.*)

General Rules.

NOTIFICATIONS—By the Government of India, Financial Department, No. 1680, dated the 30th June 1870, and No. 3123, dated 25th August 1891.

By a General Order in the Military Department, No. 985, dated 14th October 1867, it was ruled that, on the formation of new Cantonments, or where suitable accommodation is not obtainable in existing Military Stations at reasonable rents, advances would be made by Government, within limits and on conditions specified in the order, to enable Officers to erect or purchase houses for their own accommodation.

The indulgence authorised in that order was extended by Financial Notification No. 3115 of 20th December 1867 to Officers in the Civil Administration of the Hyderabad Assigned Districts, and afterwards by various orders to Officers in the Civil Department generally.

And it was extended further to Ministerial Officers, whenever the Head of a Department, after having satisfied himself of the reality of the need, might recommend the advance as an absolute necessity in places where the building of a house must be resorted to from no house being available.

The original order of 14th October 1867, thus extended to the Civil Department, had authorized conditional advances for the purchase as well as for the building of houses. A subsequent order, however, in the Military Department, No. 21, dated 6th January 1869, limited the issue of advances thenceforth to those cases in which, on the formation of new Cantonments, or where suitable accommodation is not obtainable in existing Military Stations at reasonable rents, Officers desire to erect houses for their accommodation.

The indulgence to Officers in the Civil Department must be similarly limited to those who desire to build houses at places where none are available, or where house-rent is dear.

General Rules.

The advances will be subject to the following conditions :—

I.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the Officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

II.—Such advances shall not in the aggregate exceed six months' salary, and the whole advance must be repaid in two years.

III.—Recovery will be made by the Treasury Officer or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the Officer concerned.

IV.—In order to secure Government from loss consequent on an Officer dying or quitting the service prior to complete repayment of the advance, the house so built must be mortgaged to Government, by whom the mortgage will be released on the full amount of the advance being liquidated.

IV*a*.—The Officer must satisfy Government regarding his title to the land upon which the house is, or is proposed to be built.

V.—An Officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but with the special sanction of the Local Government he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any Officer of his own or higher rank, the future deductions being made from the salary of such Officer.

VI.—An Officer will not, under any circumstances, be allowed a second advance whilst any amount remains due on a previous one.

VII.—Applications for advances must be made through the applicant's departmental superior, who will record his opinión as to the necessity for the assistance

General Rules.

solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

VIII.—The last-pay certificate granted to Officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

A form of Mortgage Bond* will be issued to Officers who may wish to avail selves of the advance.

* See Form A.

FORM A.

This indenture made the day of One thousand between A. B. of a Civil Officer of of the one part and the Secretary of State for India in Council of the other part Witnesseth that under the provisions of the Notification of the Governor General in Council dated the thirtieth day of June one thousand eight hundred and seventy, Number 1680, and in consideration of the sum of Rupees paid to the said A. B. by the said Secretary of State in Council (the receipt whereof the said A. B. doth hereby acknowledge) for the purpose of enabling the said A. B. to defray the expenses of building a suitable house for his own residence in he the said A. B. doth hereby for himself his heirs executors and administrators COVENANT with the said Secretary of State in Council and his successors that he the said A. B. his heirs executors or administrators will pay unto the said Secretary of State his successors or assigns the said sum of Rupees on the day of next.* AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said A. B. doth hereby convey unto the said Secretary of State his successors and assigns all that dwelling house lately erected† and built by him the said A. B. in being on a parcel of land containing more

* Two years from the date of the loan.

† When the house has not yet been erected, or is in course of being built, for "lately erected" say "hereafter to be erected" or "now being erected," as the case may be.

or less and bounded on the north by on the south by on the east by and on the west by together with all the out-offices stables cook-rooms and out-buildings of all kinds lately erected * or built by the said A. B. and used or intended to be used with the said dwelling house and all the rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises UNTO the said Secretary of State his successors and assigns absolutely as their own property: PROVIDED ALWAYS that if and as soon as the said sum of Rupees shall have been repaid by the deduction of monthly instalments of the salary of the said A. B. as in the said Notification mentioned or by any other means whatsoever then the said Secretary of State his successors and assigns will at any time thereafter upon the request and at the cost of the said A. B. his executors administrators and assigns re-convey the said premises UNTO the said A. B. his executors administrators and assigns or as he or they shall direct. AND IT IS HEREBY DECLARED that if the said A. B. shall die or quit the service before the said sum of Rupees shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary of State his successors or assigns to sell the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND TO DO and execute all such acts and assurances for effectuating any such sale as the said Secretary of State his successors or assigns shall think fit: AND IT IS HEREBY DECLARED that the receipt of the said Secretary of State his successors or assigns for the purchase-money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom. AND IT IS HEREBY DECLARED that the said Secretary of State his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards sati-faction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said A. B. his executors administrators or assigns. AND IT IS HEREBY DECLARED that the said Notification shall be deemed and taken to be part of these presents. IN WITNESS WHEREOF the said

* Where the offices, etc., have not yet been erected, or are in course of being built, for "lately erected" say "hereafter to be erected" or "now being erected" as the case may be.

General Rules.

A. B. and C. D. by order of the Governor General of India in Council [or of the Governor of in Council or of the Lieutenant-Governor of or of the Chief Commissioner of] (on behalf of the said Secretary of State in Council) have hereunto set their hands and seals the day and year first above written.

RESOLUTION—By the Government of India, Financial Department, No. 5206, dated the 26th August 1874.

The President in Council considers that Local Governments may properly be left to deal with applications for these advances from Civil Officers and Chaplains, the circumstances in which the advances may be given, and the conditions to be observed, having been laid down in definite rules of the Government of India.

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