[Finl. 6. 500—24-8-97.]

Financial (1898) Department.

ORDINARY MS.

G.O., No. 1030-31.

DATED 8-11-98

INDEXED. 15/16

PRINTED IN G.O., dated 27

December 1898. No. 1258

[Despatch Abstract.]

Requesting the Govt to issue orders for the introduction of certain changes in regard to the adjustment of charges incurred in shipping and landing Govt stores of the Imperial civil Dept and of other general charges such as the cost of periodicals purchased through Messrs Baker & Co, subscriptions to Indian Newspapers &c.

T 10/11/28

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Encl 3817/98							

Financial (189) Department.

CURRENT No.

BC 15/8/98

From The Accountant General's Office

Order Mis.

No. 3821

Recorded.

A 46 22/8/98.

Dated 12 Augt 98

Received

Registered } 15. 8 98

Enclosures 2

Spare copies —

A 2 Put up with settling on the back

CWS 23/8/98

Received 24/8/98.

SUBJECT.

Forwarding copies of certain letters to the address of the Comptroller General & requesting

BACK PAPERS.

G.O.	No.	Department.	Date.
496	2.6.98	Mis	
539/40	15.6.98	sc	
168-70	19.2.98	"	
49/50	20.1.98	"	
77	8.2.89	"	
864	20.11.88	"	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Presidency audit DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
28 June 1898.

No. 2406

From

J. Hesketh Biggs Esquire,

ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Comptroller General,
Calcutta.

SIR,

I have the honour to forward herewith a copy
A of my letter No 1943 dated the 18 May 1898 to the
Local Government with its enclosure regarding
payment of charges in connection with landing
and shipping Government stores of the several
civil Departments in this Presidency and a copy
B of the reply No 496 dated the 2d instant received
thereto for orders. The procedure suggested appears
to be in accordance with the principle laid down
in article 1006 civil account code and will save
a very large amount of unnecessary clerical labour
in the offices of all Concerned.

As

As regards the latter portion of the same order, I have the honour to state that the present practice is for Messrs Baker & Co. London to furnish Government with Half yearly invoices of periodicals supplied by them to different Departments. On receipt of Government sanction in this office, the payments are made and debited in the first instance to 32 "Miscellaneous". The items on the invoice are subsequently distributed among the various Departments supplied and the necessary adjustments are then made by means of Transfer entries. Subscription to Indian News papers are however debited to the offices supplied when bills are paid. There would doubtless be a saving of clerical labour, if the suggestion of Government that the cost of books and periodicals should be taken to a general head instead of being distributed among the Departments concerned, could be carried out. The cost of the periodicals and News papers amounts roughly to Rs 10000/- a year as in the margin and might if you approve of the proposal be debited to "32 Miscellaneous - Subscriptions to periodicals &c."

3	Land Revenue	Rs 370
5	Salt	" 30
9	Customs	" 101
11	Forest	" [illegible]
12	Registration	" 76
18	Ecclesiastical	1893
19 A	Law & Justice Courts & offices	881
19 B	do (Jails)	30
20	Police	" 622
22	Education	" 1929
24	Medical	" 1100
25	Political	" 55
26	Scientific & [illegible] Depts	2146
		10000

Note. This was the old procedure kept up till 1884 but subsequently changed & the present system introduced vide C.D.R. 1880-81

I have &c.
(Sd) J. Hesketh Bigge
Accountant General.

(True copy)

J. A. Dower
Chief Superintendent.

5-8

Box 10/8

No 709

The Treasury
Calcutta
the 26 July 1898.

From

The Comptroller General,

To

The Accountant General, Madras.

Sir,

With reference to your letter No 2406 of the 28th ultimo, regarding a proposed change in the method of adjustment of landing and shipping charges and cost of supplying News papers and Periodicals, I have the honour to say, that on a consideration of the circumstances of the case, I do not think it expedient to introduce the changes proposed. But I would suggest that for items of landing and shipping charges less than Rs 50 in amount, the Agent for Government Consignments and Deputy Conservator of Port, might be asked to obtain direct cash payments from the offices concerned, if this course be found more convenient. This is what is done in Calcutta.

I have &c.
(Sd) O.T. Barrow
Offg: Comptroller General.

(True copy)

J. B. Jocelyn
Chief Superintendent.

CURRENT NO. 2228

Presidency Audit DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
12th August 1898.

No. 3921

30

From

J. Hesketh Biggs Esquire,

ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,
Financial Department.

SIR,

B With reference to Government order No. 496 Fin.l dated the 2d of June 1898, I have the honour to forward

C herewith copies of my letter No. 2406 dated the 28th idem to the address of the Comptroller General and

D his reply thereto No. 709 dated the 26 July 98.

I have the honour to be,
Sir,
Your most obedt: servt:,

Accountant General.

Encls to No. 2 to Fin.l
C. No. 2228 & 98

Financial (1898) Department.

CURRENT No. 2749



From The Accountant General
Madras

Order

No. 4496.

Dated 1 October 1898

Received 3 "

Registered 4 "

Enclosures —

Spare copies —

SUBJECT.

Referring to rule 3 of the Rules regarding the supply of newspapers to be published in F. & P. No. 77 H dt. 8 July 98, with regard to the delivery of the copy books & periodicals prior to 88-89.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT No. 2749.

Presidency audit

DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

1st ~~September~~ October 1898.

No. 4496

From

J. Hesketh Biggs Esquire,

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,

Financial Department.

SIR,

In reply to your memo No. 2002 dated the 17th instant requiring me to report the circumstances in which the system of debiting the cost of books and periodicals to a general head prior to 1888-89 came to be altered, I have the honour to refer you to rule 3 of the Rules regarding the supply of newspapers &c. published in Government order No. 77 Financial dated the 8 February 1889, which appear to have been based on the Government of India Resolution No. 5967 Finance and Commerce dated 1 November 1888 embodied in Government order No. 864 Financial dated the 20th idem

idem.

I have the honour to be,

sir,

your most obedt. servt.,

Accountant General.

Dft 1/10

dkt 13/9 pmd 9

Landing & Shipping charges for Govt. Stores.

KTW

Financial Dept:

C.No. 2228

F O R O R D E R S

Article 1006 of the Civil Acct. Code says

"The classification in the Public "Accounts has closer reference to the "Department in which the revenue or "expenditure occurs than to the object "of the revenue ~~and~~ or expenditure, or the "grounds upon which it is sanctioned,

2. The charges for boat hire, landing charges and cooly hire incurred in shipping and landing Govt. stores of the several Civil Depts. are at present paid by the Acct. Genl. to the Dy. Conservator of the Port and the Agent for Govt. Consignments on bills submitted by them and are debited by the Acct. Genl to the Depts. concerned

3. This system, the Acct. Genl. represents, by which the amounts are first calculated with reference to each department, then billed for by the Dy. Conservator of the Port and the Agent for Govt. Consignments and finally distributed and adjusted by the Acct. Genl. among the various depts. involves an immense amount of clerical labour in the offices of all concerned, which does not appear to be justified by the importance of the items of charge, many of

A Acct. Genl's letter No.1943, d/18th May 1898, in G.O.No. 496 Finl., d/2-6-98

Please see the Abs statements flagged

of which do not exceed a few annas.

4. He therefore proposed that the Agent for Govt. Consignments should be authorized to meet the charge out of his own contingencies.

5. This proposal which had the concurrence of the Presidency Port Officer ~~and as pointed out by the Acct. Genl.~~ was merely one of procedure and account, and did not involve any extra expenditure, and appeared to be in accordance with the principle laid down in Article 1006 of the Civil Account Code.

6. No changes in the form of the public accounts should be made without first obtaining the sanction and the orders of the G.of I. the previous concurrence of the Comptroller Genl., and in G.O.No.496 Finl., d/2nd June 1898, the Acct. Genl. was desired to consult the Comptroller ~~their officer~~ as regards the proposed change and also to consider whether a saving of clerical labour might not be effected in the adjustment of other general charges such as the cost of periodicals purchased through Messrs. Baker & Co:, subscriptions to Indian newspapers etc.

7. The Acct. Genl. thereupon consulted the Comptroller General pointing out the facts previously stated by him to this Govt. and adding that there would be a further saving of clerical labour if the ~~subscription to periodicals etc. the~~ cost of books and periodicals which amounted roughly to Rs.10,000 annually were taken to a general head

Para 4 of Govt's letter No.1659 A, d/14-4-98 as in para 4 of G.O. 539-40 Finl dt 15-6-98.

C Letter No. 2406 dt 25. June 1898

Letter No.709, d/26-7-98

D

The Comptroller Genl. seems to have referred the question to this - BS

BS 6/9/98

"32 Miscellaneous" instead of ~~the cost~~ being distributed among the departments concerned [redacted].

8. The Comptroller Genl. does not think it expedient to introduce the changes proposed, but suggests that for items of landing and shipping charges less than Rs.50 in amount, the Agent for Govt. Consignments and the Dy. Conservator of the Port might be asked to obtain direct cash payment from the offices concerned if this course, which obtains now in Calcutta, be found more convenient.

9. The Acct. Genl. may, it is submitted, be asked to communicate with the Presidency Port Officer with regard to the suggestion of the Comptroller Genl. but it is for orders whether the summary rejection by that officer of these proposals to reduce red tape/ism should not be questioned. He has given no reasons. The proposed procedure in regard to the debit of newspapers and periodicals was followed ~~from~~ up to 1889-90 if it is decided to proceed with this question the Comb. 19.9.98. AG. might be asked how ~~came~~ the system came to be altered.

11/9/98.

Financial Dept.

C. No. 2228

Memo No. 2002 dt. 17-9-88

It is understood that up to 1888-89 the cost of books and periodicals were taken to a general head. The Accl. Genl. is requested to report the circumstances under which the system came to be altered

(from Orders)

CwB.
15/9/88.

Accts. genl. (V) Dept.
17/9/88

See this note on p. 3 of the Index portion.

16/9/88.

CS. Submit that the whole question may be referred to India when the Secy's reply is received

CwB
21/9/88. Certainly - but let me see this Assistant first.

21/9/88

CS. Please see Secy's Letter No. [illegible] P. 70

C. No 2749 – Rules 3 of the rules vi G.O. No. 77 Finl: d 8. 2. 89. was apparently based on para 3 (iv) of India's reply in para 3 of G.O. No 864 Finl: d 20th November 1888. The existing rule is No. 3 in G.O. No. 501 Finl: d 27. 9. 92. The present procedure cumbrous 46

5/11/98

We must go up to India as it has been held. Dept.

Good
Be
6/11/98.

C 21.10.98.
R 22.10.98

Read in connection with the proposal as above
1/2 margin
Issue

Revise 11/25/11/98.

To

The Accountant-General, Madras.

(2 copies)

Financial Department.

Read again G.O.No.496, Finl., d/2-6-98.

C.Nos.2228 and 2749.

ORDER

Mis

The Govt. of India will be addressed.

LETTER

To

The Secy. to the Govt. of India,

Finance and Commerce Dept.

Sir,

At present the ~~charges for~~ cost of boat hire, landing expenses ~~charges~~ and cooly hire incurred in shipping and landing Govt. stores of the several Civil departments are paid by the Acct. Genl. to the Dy. Conservator of the Port and the Agent for Govt. consignments on bills submitted by them and are debited to the departments concerned. ~~In the~~ Lastly the Acct. Genl. recently represented that this system by which the amounts are first calculated with reference to each department, then billed for by the Dy. Conservator of the Port and the Agent for Govt. Consignments and finally distributed and adjusted by the Acct. Genl. among the various departments, involves a large amount of clerical labour in the offices of all concerned, which

does

Office
* With copy of A/c's letter No 1943. d 18.5.98
— Comptroller Genl's No 709 d 26.7.98
— A/c's No 2921. d 12.8.98
C No. 2228 —

Their bills being based on the charges incurred for each dept.
The amounts are then distributed and adjusted by the A/c. among the various

A Letter No. 1943 d 18. May 1898.

I think this might be put more briefly & more clearly

does not appear to be justified by the importance of the items of charge, many of which do not exceed a few annas. The Acctt. Genl. therefore proposed that the Agent for Govt. Consignments should be authorised to meet the charges out of his own contingencies, which might be relieved by the allotments from the grants of the principal officers who will mainly be relieved of the expenditure they now have to meet. This proposal, which had the concurrence of the Presy. Port Officer, was mainly one of procedure and account and did not involve any extra expenditure, while it appeared to be in accordance with the principal laid down in Art. 1006 of the C.A.C. As however no changes of classification may be ordered by this Govt.* without the prior opinion of the Controller General and the orders of the Government of India being first obtained, the Acct. Genl. was desired to consult the former as regards the proposed change and also to consider whether a saving of clerical labour might not be effected in the adjustment of other general charges such as the cost of periodicals purchased through Messrs Baker &Co., subscriptions to Indian news papers etc.

2. The Acctt. Genl. thereupon pointed out to the Controller General the facts previously stated by him to this Govt. and added that there would be further a saving of clerical labour if the cost of newspapers and periodicals, which amounted roughly to Rs.10,000 annually, were taken to a general head

* Para 4 of Letter from Govt. of India, Fin. & Com. Dept. No.1659 A, d/14th April 98.

in addressing the Comptroller Genl suggested that

Letter No. 2406. dy 28. June 1898 C

D Letter No. 709 dy 26.7.98.

Necessary payments of small amounts be a third mission in each outstation place of Madras. WH

Common Items arises from the mere fact that Clerical labour in numerous offices will be reduced, independently of the question of the abolition of the present cumbrous System

Cash payments of small amounts as proposed by him would moreover be exceedingly inconvenient in a city scattered as Madras is

head "32 Miscellaneous" instead of being distributed among the depts. concerned. The Controller Genl. however does not consider it expedient to introduce the changes proposed, but suggests that for items of landing and shipping charges less than Rs.50 in amount the Agent for Govt. Consignment and the Dy. Conservator of the Port might be asked to obtain direct cash payment from the offices concerned, if this course, which obtains now in Calcutta, be found more convenient. The Controller General has given no reasons for his rejection of the proposals which in the opinion of this Govt. would be a considerable 3 I am to explain that reduce the cost of. The proposed procedure in regard to the debit of news papers and periodicals was followed up to 1889-90, when with reference to para 3(iv) of Fin. & Com. Dept. Resolution No.5967, dated 1st Nov. 88, this Govt. issued a set of rules regarding the supply of newspapers such publications, one of which based on para 3 (iv) of the Resolution introduced the present practice. The procedure however was former simpler and I am to submit the subscriptions for the orders of the Govt. of India.

was introduced.

Sept. 14/10/98

nothing appears to be gained by the existing arrangement as the supply of newspapers

and periodicals in this Presidency is regulated by a Standard list which is published annually, alterations amendments in which are comm.d to the Account offices and to all concerned at the time such alterations are sanctioned, or which affords detailed information regarding the number & cost of each publications supplied to the various offices

Cmb
19.x.98.

20/10/98.

Send out for W.E.

W 29/10/98.

If in these circumstances I am to request that order may issue in accordance with the views of the Govt.

Add a para asking India to issue orders in accordance with our views - & you might also point out that the concentration charges under single head draws attention to them & in a manner which is not possible if they are scattered. For instance, take newspapers - by supply we have some three thousand & don't think it - Rutherford number that we is spending Rs 100 - to appear on such an object, and is doubtful.

KS
21/10/98

Chit. 11/11/98
A 5/11

Letter to India re: landing & shipping charges for Govt. Stores.

B.E. In appreval

To

The Accountant-General (C of order & Ct.)

Office.

A With copy of A.G's.letter No.1943, dated 18-5-98(with enclos.)
C ,, of A.G's. letter No.2406, dated 28th June 1898.
D ,, of Comptroller-General's,No. 709,dated 26th July 1898.
Cn° 2228 ,, of A.G's. letter No.3921, dated 12th August 1898.

Letter No. 1943,dated 18-5-98.

Financial Department.

Read again G.O.No.496,Finl.,d/ 2-6-98

Read also C.Nos. 2228 & 2749.

ORDER:- W 1030 & 8-11-98

Mis.

The Government of India will be addressed.

LETTER:- W 1031 & 8-11-98

To

The Secretary to the Govt. of India;

Finance and Commerce Dept.

Sir,

At present the charges for boat hire, landing expenses and cooly hire incurred in shipping and landing Govt. stores of the several Civil departments are paid by the Accountant-Genl. to the Dy. Conservator of the Port and the Agent for Govt. Consignments on bills submitted by them. The amounts are then distributed and adjusted by the Accountant-General among the various departments concerned. The Accountant-General recently represented that this system involves in the offices of all concerned a large

amount

amount of clerical labour which does not appear to be justified by the importance of the items of charge, many of which do not exceed a few annas. He therefore proposed that the Agent for Govt. Consignments should be authorized to meet the charges out of his own contingencies, the allotments of the officers who would be relieved of the expenditure they now have to meet on this account being reduced. This proposal, which had the concurrence of the Presidency Port Officer, appeared to follow the principle laid down in art.1006 of the Civil Account Code, and in accordance with the instructions in para. 4 of letter from the Govt. of India, Fin. & Com. Dept. No. 1659 A, dated 14th April 1898. The Accountant-General was desired to consult the Comptroller General as regards the proposed change and also to consider whether a saving of clerical labour might not be effected in the ~~adm~~ adjustment of other general charges, such as the cost of periodicals purchased through Messrs. Baker & Co., subscriptions to Indian newspapers, &c.

2. The Accountant-General, in addressing the Comptroller General, suggested that the cost of newspapers and periodicals, which amounts roughly to Rs.10,000 annually, might be taken to the general head "32 MISCELLANEOUS". The Comptroller General does not however

Letter No.2406, dated 28-6-98. C

Letter No.709, d/ 26-7-98 D

Note Vide T

however consider it expedient to introduce the changes proposed, but suggests that for items of landing and shipping charges less than Rs.50 in amount the Agent for Govt. Consignments and the Dy.Conservator of the Port might be asked to obtain direct ~~cash~~ payment from the offices concerned, if this course, which obtains now in Calcutta, be found more convenient. The Comptroller-General has given no reasons for his rejection of the proposals.

3. The proposed procedure in regard to the debit of the cost of newspapers and periodicals was followed up to 1889-90, when with reference to para. 3(iv) of Fin. and Com. Department Resolution No.5967, dated 1st November 1888 the present practice was introduced. The former procedure was however simpler and nothing appears to be gained by the existing arrangement, as the supply of newspapers and periodicals in this Presidency is regulated by a standard list which is published annually, which affords detailed information regarding the number and cost of publications supplied to the various officers, and alterations in which are communicated to the Account offices and to all concerned at the time such alterations are sanctioned.

4. The reasons which have commended the alterations proposed to this Govt. are that they will save much clerical labour. Cash payments of small

amounts as proposed by the Comptroller-General would be exceedingly inconvenient in a city so scattered as Madras is. The concentration of charges under a single head ~~would~~ draws attention to their scale in a manner which is not possible if they are ~~a scattered~~ *not brought underneath together*. In the absence of any apparent reasons therefore this Govt. is unable to accept the Comptroller-General's ruling and I am to ask that the Govt. of India will issue orders for the introduction of the changes as directed by this Government.

29/11/15.

When given for copying _____
When copied _____
When examined _____ } 189 .
When signed _____

READ AGAIN G.O., No 189 . DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only