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Financial (1898) Department.

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G.O., No. 849

DATED 4-10-98

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7/4

[Despatch Abstract.]

Kodaikanal Observatory

Recording, pending the receipt
of further communication from the P. & L.
from that point on the question of debiting
to Imperial funds the charges already incurred,
which may be incurred in the future, on
account of apparatus instruments & fittings
connected with the ———

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4/10/98

BACK PAPERS.

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

FURTHER PAPERS.

~~G.O.~~ <i>cus</i>	No.	Department.	Date.	G.O.	No.	Department.	Date.
<u>3216/98</u>							

Government {1898} of Madras. FINANCIAL.

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O., No. 849, 4th October 1898.

OCTOBER.

Kodaikanal Observatory.

Recording, pending the receipt of a further communication from the Government of India, letter from that Government on the question of debiting to Imperial funds the charges already incurred and which may be incurred in the future on account of apparatus, instruments and fittings connected with the —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 774, Financial, dated 21st September 1897.

ABSTRACT.—Accepting, with remarks, the budget estimate of the Government Astronomer, Madras, for 1898-99.

* * * * *

2. The cost of instruments for the Kodaikānal Observatory has, it is understood, been transferred to *Provincial*. The Accountant-General will be requested to quote the authority for this.

* * * * *

G.O., Mis. No. 1062, Financial, dated 17th December 1897.

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 23rd October 1897, No. 3316:—

With reference to paragraph 2 of G.O., No. 774, Financial, dated the 21st September 1897, I have the honour to state that the cost of the stores in question has been debited to Provincial funds, because it is specially noted that the stores should be charged to Provincial in Invoice No. 402, dated 13th November 1896. I may add that the cost appears in the India Office statement of payments made in England on account of Provincial funds and accordingly the necessary adjustment has been made in the accounts of this office by debit to 26. Scientific, &c., Departments, Public Observatories, Provincial. I beg to enclose the invoice mentioned above for reference and return.

Order—Mis. No. 1062, Financial, dated 17th December 1897.

The Accountant-General will be furnished with a copy of G.O., Nos. 940, 941, Public, dated 21st November 1893, from which he will observe that the charges connected with the new observatory at Kodaikānal, which is being erected from *Imperial* funds, will ultimately be transferred to those funds. His attention will also be drawn to paragraph 5 of this Government's letter, No. 213, Public, dated 3rd March 1897, printed on pages 3 and 4 of G.O., No. 673, Public, dated 28th May 1897, where it was stated that the provision of instruments for the new observatory was already a charge on *Imperial* funds, and to the reply from the Government of India, Revenue and Agricultural Department (No. 1223—2-13, dated 12th May 1897, recorded on page 5 of G.O., No. 673, Public, dated 28th May 1897), which did not traverse this statement.

2. From articles 1295 and 1296 of the Civil Account Code, it further appears that the entry in the invoice alone is no authority for the debit made by the Accountant-General. The Accountant-General will be requested to take the necessary steps for rectifying the erroneous debit.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Accountant-General.

G.O., Mis. 290, Financial, dated 18th March 1898.

Read—the following letter from F. C. HARRISON, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 9th March 1898, No. 900:—

With reference to G.O., No. 1062, Financial, dated the 17th December 1897, asking me to take the necessary steps to remove the debit on account of the cost of certain instruments supplied to the Kodaikānal Observatory from Provincial to Imperial, I have the honour to state that I have referred the question as one of classification to the Comptroller-General, and I beg to enclose a copy of his reply, No. 2304, dated 19th February 1898. In the circumstances, I have until further orders left the debit in question undisturbed in closing the accounts of 1896-97, and I propose to deal in the same way with the further debits raised by the India Office on account of similar instruments during the current official year.

ENCLOSURE.

From the Comptroller-General, Calcutta, to the Accountant-General, Madras, dated 19th February 1898, No. 2304.

With reference to your letter, No. 275, dated 26th ultimo, I have the honour to state that, in accordance with the principle upon which expenditure is apportioned between Imperial and Provincial as set forth in article 1336 of the Civil Account Code, the cost of the instruments supplied to the Kodaikānal Observatory has been correctly debited in your accounts to Provincial Revenues.

2. The only method of obtaining relief to Provincial Revenues from the application of the above principle is by means of a contribution from Imperial through the Land Revenue head. Such relief can only be given under the orders of the Government of India, as laid down in article 1367 of the Civil Account Code, and for such orders it is for the Local Government and not for the Account Department to apply. If, therefore, the Local Government consider that Provincial Revenues should not be burdened with this expenditure on account of instruments for the Kodaikānal Observatory but desire to be re-imbursed from Imperial Revenues, they should apply to the Government of India, in the Finance and Commerce Department, for a contribution from Imperial through the Land Revenue head.

3. In this connection I would, however, draw your attention to the fact that Madras Provincial Revenues is not likely to obtain any real benefit from such a contribution from Imperial, as under the arrangement sanctioned in paragraph 5 of the Government of India, Finance and Commerce Department letter, No. 1400-A, dated 26th March 1897, for the division between Imperial and Provincial of the famine expenditure in Madras in 1897-98, any addition to the Madras Provincial balance on account of the cost of the instruments supplied to the observatory will probably require the transfer of a corresponding amount of famine expenditure from Imperial to Provincial.

Order—Mis. No. 290, Financial, dated 18th March 1898.

The Accountant-General will be requested to report, as early as possible, the amount of the further debits raised by the India Office during the current year.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Accountant-General.

G.O., Mis. No. 690, Public, dated 20th May 1898.

Read—the following letter from F. C. HARRISON, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 29th March 1898, No. 1268 :—

With reference to G.O., Mis. No. 290, Financial, dated the 18th March 1898, I have the honour to state that the accounts from the India Office for the current official year have been received only up to January last. The value and English freight of stores for the Kodaikānal Observatory therein charged for amount to £ 668-6-0. To this, if Indian freight, viz., 7s. 11d. is added, the cost of the stores will be £ 668-13-11. This, converted at 1s. 2½d. the rupee, will, together with 3 per cent. departmental charges on value of stores, amount to about Rs. 11,398.

Order—Mis. No. 690, Public, dated 20th May 1898.

The Government Astronomer, in communication with the Public Works Department, will be requested to report, at an early date, what expenditure has been incurred since the date of G.O., No. 940, Public, dated 21st November 1893, in connection with the establishment of the Solar Physics Observatory at Kodaikānal (including buildings, apparatus, instruments, fittings, furniture, &c.) and from what sources *

(a) Imperial or Provincial.
(b) Budget grants under Provincial.

the expenditure has been met. An estimate also should be submitted of the probable expenditure during the current year, with particulars as to the budget heads under which the various items of expenditure are classified.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Government Astronomer.
" Public Works Department.

G.O., Mis. Nos. 610, 611, Financial, dated 15th July 1898.

Read—the following letter from C. MICHIE SMITH, Esq., Government Astronomer, to the Chief Secretary to Government, dated Madras, 15th June 1898, No. 118 :—

With reference to G.O., Mis. No. 690, Public, dated 20th May 1898, I have the honour to state that the amount expended on apparatus and instruments up to the end of last year was Rs. 13,896-13-0 and for instruments, since received but not yet debited, the cost will be about Rs. 1,180.

2. So far as I know the Accountant-General has debited the whole of this to the observatory (Provincial), though I pointed out to him last year that this ought not to be done.

3. There has been no budget grant made towards this expenditure.

4. With regard to the present year, the only expenditure on instruments will probably be the sum of Rs. 1,180 already mentioned. As regards fittings and furniture, a certain small expenditure ought to be provided for which might be put down at Rs. 1,000.

5. A considerable sum will also have to be expended for the carriage of books, instruments, &c., to Kodaikānal. It is very difficult to estimate the expenditure under this head, but probably it will not be less than Rs. 1,500.

6. I enclose a memorandum from the Consulting Architect showing the expenditure on the building up to 1st May 1898 and an estimate of the probable expenditure during the current year.

7. I would add that these estimates have been drawn up on the supposition that work will be allowed to go on. If the work is finally stopped, or the buildings greatly modified, fresh estimates will be required.

ENCLOSURE

EXPENDITURE ON Kodaikānal to May 1898.

	Estimate.	Outlay	Probable expenditure in current official year to complete.	Anticipated savings on estimate say
	RS.	RS. A. P.	RS.	RS.
1. Constructing an observatory at Kodaikānal.	35,850	8,309 5 3	{ 5,000 for works. 11,000 for domes. }	11,500
2. Do. a residence for the Government Astronomer	19,663	10,607 14 1	3,500	4,000
3. Do. quarters for the observatory establishment	11,570	7,225 4 0	3,000	1,000

NOTE.—(1) The whole of material of observatory is ready for insertion into work, such as roof timbers, iron and tiles, doors and windows, flooring, &c.; the building is about 3 feet above plinth.

(2) Residence is being finished up. It is roofed in, flooring and interior plastering proceeds.

(3) These are just complete.

Order—Mis. No. 610, Financial, dated 15th July 1898.

The Government of India will be addressed.

2. The Government Astronomer will in future, before indenting for instruments, ensure that there is budget provision to meet their cost.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Accountant-General.
" Government Astronomer.
" Public Department.

Letter—Mis. No. 611, Financial, dated 15th July 1898, to the Secretary to the Government of India, Finance and Commerce Department.

In paragraph 2 of Government of India, Revenue and Agricultural Department, letter No. 3930-14, dated the 4th November 1893, it was stated that the Government of India was ready to accept, as an Imperial charge, the additional expenditure involved in the establishment of a Solar Physics Observatory at Kodaikānal. In paragraph 4 of the same letter the Madras Government was asked whether there was any objection to the transfer of the control over the Madras Observatory and of the funds connected with it to the Imperial Government with effect from 1st April 1894 and to the organization and management of the new Solar Physics Observatory being placed under the Meteorological Reporter to the Government of India. In Mr. Price's reply, No. 941, Public, dated 21st November 1893, it was intimated that this Government had no objection to the foregoing proposals.

2. The expenditure * on these buildings is debited to Imperial funds, and it appears to the Governor in Council that it is only fair that the cost of apparatus, instruments and other fittings connected therewith should be classified in the same manner, until the transfer originally proposed is finally effected. This opinion has already been expressed in paragraph 5 of this Government's letter to the Revenue and Agricultural Department No. 213, Public, dated 3rd March 1897, and has not been traversed in Mr. Sly's reply, No. 1223-2-13, dated 12th May 1897.

	Estimates.	Total outlay already incurred up to 15th May 1898.
	RS.	RS.
* Observatory	35,850	8,309
Astronomer's residence.	19,663	10,608
Establishment quarters.	11,570	7,225
Fitting and furniture	..	..
Carriage of books, instruments, &c.	..	..
Total	67,083	26,142

3. The Government Astronomer reports that an expenditure of over 13 lakh, * including English and Indian freight and departmental charges, has been debited by the Accountant-General to Provincial funds on account of the cost of instruments supplied to the Kodaikānal Observatory and that a further sum of Rs. 1,180 has to be met in connection with instruments received during the current year. There will probably be further outlay in this direction before the buildings are completed.

4. As the transactions extend over a series of years and the charges are in no way connected with the Madras Observatory, which alone is Provincial under the present contract, I am directed to request that the Accountant-General may be instructed to reverse the debits against Provincial funds *ab initio* by transferring them to the head under which the charges on account of the buildings and its appurtenances have along been classified.

(Signed) G. STOKES,
Chief Secretary.

G.O., Mis. No. 740, Financial, dated 26th August 1898.

Read—the following letter from C. MICHIE SMITH, Esq., Government Astronomer, to the Chief Secretary to Government, dated Madras, 10th August 1898, No. 145 :—

With reference to G.O., Mis. No. 610, Financial, dated 15th July 1898, I have the honour to enquire whether I am to include in my revised estimates for the current year expenditure which is likely to be incurred in connection with the removal of instruments, books, &c., from here to Kodaikānal.

2. The expenditure under this head, I understand, is to be an Imperial charge, and my budget is at present a Provincial one, so that I am in a difficulty as to the proper course to pursue and have the honour to request instructions.

Order—Mis. No. 740, Financial, dated 26th August 1898.

Pending the orders of the Government of India on the correct incidence of the charges connected with the instruments required at Kodaikānal, the Government Astronomer will exhibit the whole of the charges on this account separately at the foot of his estimates in all the four columns of the budget.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Government Astronomer.
„ Accountant-General.

Read—also the following paper :—

From J. B. BRUNYATE, Esq., Under Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, Financial Department, dated Simla, the 23rd September 1898, No. 4144-A.

I am directed to acknowledge the receipt of your letter, Mis. No. 611, Financial, dated the 15th July 1898, reporting that certain expenditure, amounting to over Rupees 13,000, on account of apparatus, instruments and fittings connected with the Kodaikānal Observatory, has been debited to Provincial funds by the Accountant-General, Madras, and requesting that, as the expenditure on these buildings is charged to Imperial

funds, the Accountant-General may be instructed to debit to Imperial the charges already incurred in providing apparatus, &c., and the similar charges which may be incurred in future before the completion of the observatory buildings.

2. In reply, I am to say that, so far as relates to charges before 31st March 1898, there is no occasion to make any alteration in the accounts, because such alteration will not affect the balance of the Provincial account for that date as settled in the letter in this department No. 3055-A., dated 12th July 1898.

3. As regards charges after that date, a separate communication will be made on the receipt of a report from the Accountant-General, Madras.

Ordered, that copy be forwarded to the Revenue and Agricultural Department.

Ordered also, that copy, with a copy of the letter to which it is a reply, be forwarded to the Accountant-General, Madras, with the request that he will furnish a report as to the nature and amount of the charges incurred after 31st March 1898, on account of instruments supplied to the Kodaikānal Observatory and the manner in which they have been adjusted in the accounts.

ORDER—No. 849, Financial, dated 4th October 1898.

Recorded, pending the receipt of a further communication from the Government of India.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Accountant-General.
„ Public Department.

Financial (1898) Department.

CURRENT No. 2694

From The Govt. of India
Fin: & Com: Dept.

No. 4144-A

Dated 23rd Sept: 1898

Received }
Registered } 29th — do —

Enclosures —

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SUBJECT.

Kodaikanal Observatory

Stating that no altera-
tion need be made in the
accounts as regards the
item of ^{certain} expenditure incurred
on account of apparatus &c
for the —

Financial (1898) Department.

CURRENT No.

From The Govt. of India
Fin: & Com: Dept.

Order

No. 4144-A

Dated 23rd Sept: 1898

Received }
Registered } 29th — do —

Enclosures —

Spare copies —

SUBJECT.

Kodaikanal Observatory

Stating that no altera-
tion need be made in the
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for the —

BACK PAPERS.

G.O.	No.	Department.	Date.
Cur.	1995/98		
610-1:	15.7.98	mi	
690	Feb. 20.5.98	"	
290:	18.3.98	"	
1062:	17.12.97	"	
824:	5.10.97	sc	
1098	Feb. 20.8.97	mid	
673	4.28.5.97	sc	
230	4.8.3.97	mi	
910	1.21.11.97	mid	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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16P
Financial Dept

IX Read again G.O. No 774 Fint: 21.9.97. (para 2)
 — " G.O. No 1062 Fint: 17.12.97 (C. No 3031 = A. Orders A).
 — " G.O. No 290 Fint: 18.3.98 (C. No 790 = A. Orders = A)
 — " G.O. No 690 Fint: 20.5.98 (C. No 1700 = A. Orders = A)
 — " G.O. No 610/1 Fint: 15.7.98 (C. No 1700 = A. Orders = A)
 — " G.O. No 740 Fint: 26.3.98 (C. No 2223 = A. Orders = A)
 Read also C. No 2654 (A)

Kodak Kanul observatory.

HM

Order No 849, 4th October 1898.
 Recorded pending the receipt

of a further communication from
 the Govt.

Cues
 2. X. 96.

4/10/98

Acct. Sub.
 Public Dept. dated 15-1-98

General Dept

Handwritten notes and stamps, including a date stamp "20.7.22" and various illegible markings.

Handwritten note: "Indemnity for..."

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G O, No. 189

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITO.

PAPER NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B. -

- A = Print in full.
- B = Not to be printed.
- P = Print abstract only.
- Q = Print heading only.

NUMBER OF COPIES REQUIRED. Order complete. Letter only. Order complete with Letter.

Handwritten number "17" with a large diagonal slash through it.

Handwritten notes: "Show proof" and "Epi" with a signature.