M.R.O. 1—30,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No.	1121	Press ~~Mis-~~
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Dated	1-9-	M 1860

17/17

Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department,
1st September 1860.

Read the following papers:—

No. 4. From Lieutenant Colonel G. Y. SIMPSON, Acting Inspector General of Ordnance and Magazines, to the Chief Secretary to Government, Fort Saint George, dated 5th July 1860, No. 63.

Indent Department.

With reference to para. 2 of the Order of Government, in the Judicial Department, No. 649, dated 25th May 1860, I have the honor to state that requisitions for Arms, Tools, and Ordnance Stores, from Civil Departments, are passed by me, under the provisions of the Orders of Government regulating such supplies; thus, Arms, Ammunition, &c., are supplied to Jails on requisitions signed by the Magistrates in charge, on payment, under the operation of the Order of Government, No. 662, dated 8th June 1857; while the requisition of the Malabar Police and Sibundy Corps are passed, "free," agreeably to the Order of Government, No. 1,441, dated 24th October 1859, in the Judicial Department, reference being made to Government only when the requisitions are of an extraordinary nature; nor does it appear necessary that reference should be made to Government except in such cases; the Heads of Departments, and the Superintendent of Police Establishments, being held personally responsible that the supplies demanded by them are only such as are actually required for the interests of the State. Issues have hitherto been made to the Mofussil Police, as to Sibundy Corps, free, and I trust Government will approve of this proceeding.

2. It however seems advisable that one uniform system should be established; and I beg to recommend that all supplies made to other than Military Departments be on payment; as by this procedure, Government will be cognizant of the cost of the supplies obtained by the Departments alluded to, and which will be exhibited in their Annual Estimates. The usual and ordinary requirements both of Civil and Police bodies should be complied with on the countersignature of the requisition by the Chief Civil or Police authority, and reference made to Government only in extraordinary cases.

No. 5. From J. J. FRANKLIN, Esq., Superintendent of Marine, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 15th May 1860, No. 2,401.

I have the honor to inform you that under certain regulations sanctioned by Government under the Orders marginally noted, the Ordnance Department requires payment for stores by transfer receipts before they are removed from its custody. In cases of articles indented for on account of outports, these receipts can be obtained by application to the Collector of the District for which they are required, and the only result is a little delay: but at Madras there are no funds or credit from which such documents can be granted. I have now before me a letter from the Principal Commissary of Ordnance to the Master Attendant representing his inability to comply with an indent for stores much required, until the transfer receipt for the value is forthcoming, and I respectfully submit the case to Government for instructions, observing that hitherto no credit has ever been opened wherefrom my Department could satisfy such a claim.

Extract Minutes of Consultation, Public Works Department, No. 772, dated 26th April 1858.

2. I would suggest as the readiest mode of meeting the requirements of the Ordnance Department, that a certain sum, say (₹0,000) twenty thousand Rupees, should be placed at my credit in the Accountant General's Department to be drawn upon *only* by transfer receipts.

Referred for the report of the Accountant General.

(Signed) T. PYCROFT.
Chief Secretary.

Fort Saint George,
16*th May* 1860.

manner the wants of these Departments might be supplied without reference to Government, except, when necessary in special cases, and through his Department.

2. The Inspector General in reply stated generally, that "requisitions from Civil Departments were passed by him under the provisions of the Orders of Government, regulating such supplies," and he recommended that "all supplies made to other than Military Departments, should be on payment." He was of opinion that the ordinary and usual demands of the Service might be met by him without requiring the sanction of Government in each instance, the supplies in such cases being issued on the responsibility of the Officer or Department indenting on him. The sanction of Government should be applied for only when the requisition was of an extraordinary nature.

3. Ordnance supplies, it is observed, are issued *on payment* to Jails, but *free* to Sibundy Corps, and the Mofussil Police. The Jail Guards will, in the course of the changes now in progress, be furnished from the Police, and the Arms, &c. for the Guards over Jails will be provided in the same way, as for the general Police body. The arrangements, therefore, sanctioned, as regards the supply of Arms to the Jails, in Extract Minutes Consultation, 8th June 1857, No. 662, will cease to have effect on the complete introduction of the new Police.

Proceedings, 10th Jan. 1860, No. 33, Judicial, i. e. that they be issued on payment.

4. The question however raised in Colonel Simpson's letter, viz., whether Stores issued to Civil Departments, should be supplied free, or on payment, made either in cash or by means of a Transfer Receipt, is more fully mooted subsequently in the correspondence noted in the margin, and arising from an application made by the Superintendent of Marine for a credit of Rupees 20,000 to enable him to obtain Transfer Receipts, for the value of Stores to be issued to his Department from that of the Ordnance, which the Inspector General declined to supply unless on payment.

From the Superintendent of Marine, 15th May, and Accountant General, 16th July 1860.

No. 772, Public Works Department.

5. It should be noted that by the Rules sanctioned by Government on the 26th April 1858, all supplies of Stores, Tools, &c., required by the *Public Works Department*, are to be obtained by it on payment. The value of the Stores supplied is paid to the Officer in charge of the Arsenal whence they are supplied, in hard cash, or more commonly by a Transfer Receipt. This practice the Inspector General of Ordnance desires to see general and made applicable to the issue of all Civil Stores.

6. The Acting Accountant General to whom the letter of the Superintendent of Marine was referred for his opinion demurs to this course. He admits that, for reasons which he explains, it is proper to follow it in the Public Works Department, although he states that on account of its being pursued there, great trouble and inconvenience are experienced in correctly exhibiting the Public Works transactions. The same considerations do not, however, Mr. Lushington states, exist in favor of the application of the system to the Marine, or consequently to other Civil Departments, or to the issue of Civil Stores generally on payment, or on Transfer Receipt, and he deprecates it as inconvenient, unnecessary and liable to complicate and delay the preparation of the public accounts.

7. Marine Stores are at present drawn from the Grand Arsenal at Madras under an arrangement made in 1857. A separate department was then about to be formed for the reception and custody of Marine Stores, when the Inspector General of Ordnance offered to furnish accommodation in the Arsenal for the greater part of the Stores then on hand and to undertake the supply of them for the future. This with the concurrence of the Superintendent of Marine was acceded to, and the Rules of 26th April 1858, regulating the delivery and issue from the Arsenal of Stores for the Department Public Works, were ordered to be observed in the Marine Department *as far as they were applicable.*

8. The Government have carefully considered the papers referred to in the preceding paragraphs, and they are of opinion that the view taken by the Accountant General in respect to the issue of Civil Stores and the grounds which he has assigned for it are correct. They therefore resolve to forward a copy of his letter to the Inspector General of Ordnance and to inform him that they do not wish the system of payment for Stores on issue, to be carried out in any Civil Department except the Public Works Department.

9. The course described by Colonel Simpson in his letter of 5th July, as that whereby Stores should be issued by him to Civil Departments, viz., on indent countersigned by the Head of the Department, to be honored by the Inspector General in all ordinary cases and reference made by him to Government only in extraordinary ones, is proper and will be generally followed.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

Judicial department.

Memorandum.

From the Inspector General of Ordnance and Magazines. (Dated 5th July 1860 No 863.)
From the Supt. of Madras — " 15 May — " - 2401)
From the Accountant General. — " — 16th July — "

Judicial Dept.

In the order of the 25th May last No 649, in sanctioning an Indent on the Commissary of Bangalore for one Musket, applied for that the Magistrate of Salem, the Govt. requested the Inspector General of Ordnance and Magazines to report on the mode in which Indents from Civil Department for Arms, Tools, and Ordnance Stores were at present complied with

and

and to suggest in what manner the wants of these Departments might be supplied without reference to Govt, except when necessary in special cases, and through his Department.—

2.— The Inspector General in reply stated generally that "requisitions from civil departments were passed by him under the provisions of the Orders of Govt regulating such supplies" and recommended that "all supplies made to other than Military departments should be on payment." He was of opinion that the ordinary and usual demands of the service might be met by him without requiring the sanction of Govt in each instance — the supplies in such cases being issued on the responsibility of the officer or Department indenting on him — The sanction of Govt should be applied for only when the requisition was of an extraordinary nature.

3.— Ordnance supplies, it is observed, are issued on payment to Jails, but free to Military Corps, and the Mofussil Police. The Jail Guards will, in the course of the changes now in progress be furnished from the Police — and the Arms, &c., for the guards over jails will be provided in the same way, as for the general Police body. The arrangements therefore, sanctioned, as regards the supply of Arms to the Jails, in Ex. Mins. Letr. 8th June 1857 №662, will cease to have effect on the complete introduction of the new Police.—

Proceedings of 10 Lancy 1860 №33. Judicial

i.e. that they be issued on payment

4.— The question however has been raised viz: whether in the Simpson's letter, stores

stores issued to Civil departments should be supplied free or on payment, made either in cash or by means of a transfer receipt, is more fully mooted subsequently in the correspondence noted in the margin and arising from an application made by the Superintendent of Marine for a credit of Rs. 20,000 to enable him ~~to pay~~ or to obtain transfer receipts, for the value of stores to be issued to his Department from that of the Ordnance ~~and~~ which the Inspector General declined to supply unless on payment.

From the Supt of Marine 15 May & Accountant Genl 6 July 860.

No 772. Pub Works Dept.

5.— It should be noted that by the rules sanctioned by Govt on the 26th April 1858 all supplies of stores, tools &c., required by the Public Works Departt are to be obtained by it on payment. The value of the stores

stores supplied is paid to the officer in charge of the Arsenal whence they are supplied, in hard cash or more commonly by a transfer receipt. Under this last mode an indent being sanctioned by Govt, the sanction for the value of the stores indented for is communicated to the Sub Treasurer who gives a transfer receipt as for so much bona fide money. This receipt is made over to the officer in charge of the local Arsenal or to the Principal Commissary of Ordnance at Madras if the article is in the Grand Arsenal — is accepted by him as Cash — and the Article thereon issued. This is the practice in the department Public Works and the Inspector General of Ordnance desires to see it general and applied to the issue

issue of all civil stores—

6.— The Acting Accountant General to whom the letter of the Superintendent of Marine was referred for his opinion demurs to this course—He admits that for reasons which he explains, it is proper to follow it on in the Public Works Departt", altho' he states that on account of its being pursued there, great trouble and inconvenience are experienced in correctly exhibiting the Public Works transactions—The same considerations do not however Mr Cushington states exist in favor of the application of the system to the Marine or consequently to other civil departments or to the issue of Civil stores generally on payments or on transfer receipts—

and

and he deprecates it as inconvenient, unnecessary and liable to complicate and delay the preparation of the public accounts.

Supl Genl Ordnance to Govt Sept 1858 No 300.
Supdt of Mil Marine to Govt Sept 1858 No 3038.
Govt to Ordnance Sept 1858, No 406.

7.— Marine Stores are at present drawn from the Grand Arsenal at Madras under an arrangement made in 1857. A separate department was then about to be formed for the reception and custody of Marine Stores, when the Inspector General of Ordnance offered to furnish accommodation in the Arsenal for the greater part of the Stores then on hand and to undertake the supply of them for the future—This with the concurrence of the Superintendent of Marine was acceded to, and the Rules of 26th April 1858 regulating the delivery and issue from the Arsenal of

stores

stores for the Department Public Works were ordered to be observed in the Marine Department as far as they were applicable.

8.— I must say that I cannot but think with the Accountant General that however proper the practice of drawing stores on payment of value or on transfer receipt may be in the Department Public Works it is not necessary and would be embarrassing in other civil departments. Take the Marine department for instance. It is only for the sake of convenience, and to save expense of store houses and establishments, that this Department did not get out, and store its own supplies. Had this been done, the Superintendent of Marine would hardly have been required to pay to himself in cash or by transfer receipt for every block or buoy which he might issue from his Godowns. Yet what can it matter in this respect whether the article be issued from the Marine Store or from the Grand Arsenal, and whether procured by indent or borne by the Superintendent of Marine or by the Inspector General of Ordnance as a part of his General Indent?—

9.— But the Marine Department does not indent for stores on the Arsenal alone, but I presume on other Departments e.g. the Commissariat. Colonel Balfour mentions that the oils and paints were to be sent to the Commissariat. Is the Marine department to pay also for all supplies received from the Commissariat?—

10th September 1858

In

10.— In other Departments are all heads of offices civil and military to get their Stationery or any other articles which they may require from the Arsenal, on payment? Are Medical officers to draw their supplies of Medicines and Surgical Instruments from the Medical Stores on payment? If not, where is the line to be drawn? If they are, how are they to get the money? Each must be put in funds by a letter of credit as now asked for by the Superintendent of Marine — or by some Special arrangement.

11.— Supplies are not drawn on payment in the Military Department why then in the Civil?

12.— Under the arrangements approved for the Police Department 10th January 1860 the Arms and Ammunition appointments for the Municipal Police are to be stored at the Madras and at two up country Arsenals, and to be issued only upon the indents of the District Superintendents countersigned by the Inspector General but these are to be issued without payment the Arsenals being further a mere place of store and safe custody — I am not however quite clear how the Inspector is to procure his supplies of Arms and Ammunition, whether by his own direct application to the Manufacturers at home (a course which the Secretary of State generally disapproves) or by indent thro' the Inspector General of Ordnance — If the latter, it does not appear why on the principle contended for in regard to the Marine department, he should not get his supplies from the

the Arsenal on payment as well as the Superintendent of Marine.—

113.— Moreover in recommending that Arms (and stores) for jails should be issued on payment, Colr Balfour seems to have advised this only as a temporary measure—observing "If a Police force be organized on an efficient footing there can be no difficulty in the Head of the Force supervising the Arms and Stores as in the Military Department, but that until such organization took place, the Government would find the system of money payments for all such supplies from the Arsenals—as enforced in the Department Public Works, the best system that could be established."

Memo 16 May 1857
and the Proceedings
8th June 1857

114.— The whole question is one of importance as connected with the budget estimates—for if the proposal of Colonel Simpson be adopted, every officer it seems to me will have to include in it not only his expected cash disbursements, but the value of all stores that he has to indent for—This seems opposed to the principle laid down by the late President in his Minute—30 May 1860 on the Ordnance budget and said to be observed at home—Moreover if the value of stores to be indented for, are to be entered in the budget of the indenting office—and of the officer to be indented on—as the value of Marine stores in that of the Superintendent of Marine and in that of the Inspector General of Ordnance, they will have to be entered twice over—and the amount

amount of the whole budget thereby unduly enhanced

15.— The system of cash payments for supplies issued is supposed by some to conduce to simplicity of accounts and to economy — but I never could see how — As for the first all it seems to me to be that would be needed, is that the issuing officer should write the stores off his own books and debit their value to the officer supplied — As to economy if the system of cash payments has that effect, it must be for a very short time — officers will soon think as little of these quasi cash transactions as they do of ordinary indents — Besides the system itself is an unreal one, treating as cash disbursements what are not bonâ fide &c.

16. I write with diffidence on this question

However if the view of the Accountant General is to be adopted, a copy of his letter might be sent to the Inspector General of Ordnance who might be informed that the Government do not wish the system of payment for stores on issue to be extended to any department beyond the Public Works department.

17.— The course described by Colonel Simpson in his letter of 5th July as that whereby stores should be issued by him to Civil Departments viz, on indent countersigned by the Head of the Department — to be honored by the Inspector General in all ordinary cases and reference made by him to Government only in extraordinary ones — seems proper, and is indeed I believe that now generally followed.

Note — Colonel Simpson in the Extract from his letter quoted by the Accountant General by the Marginal para: 5 of his 1st says, that this does not in fact relieve the ordinance departt of any portion of the charge & apparent it which can be done only by Cash payment or a due for receipt but I confess I do not understand why this should be — Needless for the greater part of his issues are of Stores for the use of the Military Departt paid there are not issued on payment —

The views taken, and the grounds assigned for it, by the Accountant-General seem to me to be correct — I think the system of payment for stores to all the departments (because it is a reality & true, & it is a reality by them, it should be extended to all departments) than the Public Works department — is therefore in my opinion objectionable & as regards all in favor of the P.W.D. — should be withdrawn & a letter in accordance with the views of the Accountant General be written

J. Lowe 23 July 17

Etc

Draft

Judicial Department.

Proceedings of the Madras Government.

Read the following papers—

From the Inspector General of Ordnance and Magazines — (Received 5th July 1780, No. 63.)

From the Superintendent of Marine — — — 15th May — — 2nd.)

— — Accountant General — — — 16th July — — 116

Order thereon 1st September 1780, No. 1121.

In the order of the 25th May last No. 649, in sanctioning an Indent on the Commissary of Bangalore for one Musket applied for through the Magistrate of Salem, the Govt. requested the Inspector General of Ordnance and Magazines to report on the mode in which Indents from civil Departments for Arms, Tools, and Ordnance Stores were at present complied with—and to suggest in what manner the wants of those Departments might be supplied without reference to Govt., except when

necessary

Judicial Dept.

Rec'd of Cottington
Secretary 1780 Sept. 4th

No. 1121.

Proceedings of the Govt.

Dated 1 Sept. 1780
Rec'd 1777.

Requesting the
favour which
Supplies may be made
to the Civil Departments
from the Ordnance Depart.

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3.— Ordnance supplies, it is observed, are issued on payment to jails, but free to Militia, Corps, and the Mofussil Police. The Jail Guards will, in the course of the changes now in progress, be furnished from the Police - and the Arms &c: for the guards over jails will be provided in the same way, as for the general Police body. The arrangements, therefore, sanctioned, as regards the supply of Arms to the jails, in Govt. Minute of 8th June 1857 No. 662, will cease to have effect on the complete introduction of the new Police.

Proceedings 10 January 1860 No 38 Sub.

i.e. that they be issued on payment —

From the Supdt of Marine 15th May — and Accountant General — 16th July 1860. —

4.— The question however raised in Mr Simpson's letter, viz. whether stores issued to Civil departments should be supplied free - or on payment, made either in cash or by means of a transfer receipt, is more fully mooted subsequently in the correspondence noted in the margin and arising from an application made by the Superintendent of Marine for a credit of Rs. 20,000 to enable him to obtain transfer receipts for the value of stores to be issued to his Department

Nov/53 Pub. Works Dept.

Department from that of the Ordnance - which the Inspector General declined to supply unless on payment.—

5.— It should be noted that by the rules sanctioned by Govt. on the 26th April 1858 all supplies of stores, tools &c, required by the Public Works Departt. are to be obtained by it on payment. The value of the stores supplied is paid to the officer in charge of the Arsenal whence they are supplied, in hard cash - or more commonly by a transfer receipt - This practice the Inspector General of Ordnance desires to see general and made applicable to the issue of all civil stores. -

6.— The Acting Accountant General to whom the letter of the Superintendent of Marine was referred for his opinion demurs to this course. He admits that, for reasons which he explains, it is proper to follow it ~~as~~ in the Public

Works

Works Dept., although he states that on account of its being pursued there, great trouble and inconvenience are experienced in correctly exhibiting the Public Works transactions. The same considerations do not, however, Mr. Cushington states exist in favor of the application of the system - to the Marine, or consequently to other civil Departments, or to the issue of civil stores generally on payment - or on transfer receipt - and he deprecates it as inconvenient, unnecessary and liable to complicate and delay the preparation of the public accounts.—

7.— Marine stores are at present drawn from the Grand Arsenal at Madras under an arrangement made in 1855. A separate department was then about to be formed for the reception and custody of Marine stores, when the Inspector General

General of Ordnance offered to furnish accommodation in the Arsenal for the greater part of the Stores then on hand and to undertake the supply of them for the future. This with the concurrence of the Superintendent of Marine was acceded to, and the Rules of 26th April 1850 regulating the delivery and issue from the Arsenal of Stores for the department Public Works — were ordered to be observed in the Marine department as far as they were applicable —

8.— The Govt. have carefully considered the papers referred to in the preceding paras. and they are of opinion — that the view taken by the Accountant General in respect to the issue of Civil Stores and the grounds which he has assigned for it are correct. They therefore resolve to forward a copy of his letter to the Inspector General of Ordnance and to inform him that they do not wish the system of payment for Stores on issue, to be carried out in any Civil Department except the Public Works Dept.

9.— The course described by Colonel Simpson in his letter of 8th July as that whereby Stores should be issued by him to Civil Departments on indent countersigned by the Head of the Department to be honored by the Inspector General in all ordinary cases and reference made by him to Govt. only in extraordinary ones, is proper and will be generally followed. —

J.P.

To the Inspt. Genl. of Ord. & Magazines.
" Superintendent of Marine.
" Acting Accountt. Genl.
Inspr. of Civil Police
Inspr. of Jails
" Public Works Dept.
" Military Dept.

Dispd. 6th
for information — 7th

To the Marine Department
Civil Station