M.R.O. 1—19,000—16-10-23.

# MADRAS RECORD OFFICE.

## Government of Madras.

Judicial DEPARTMENT.

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| G.O. No. 939 101-102 | | Press ~~Mis.~~ |
| Dated | 12-12- | ~~19~~ 1863 |

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***Not to be folded or roughly handled***

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## *Proceedings of the Madras Government Judicial Department, 12th December 1863.*

No. 101. Read the following Proceedings of Government in the Financial Department, dated 2nd December 1863, No. 782.

*Communicate letter from the Government of India, relative to the mode of paying the Commissariat Department for supplies furnished by them to the Civil Departments.* (Vide Proceedings Financial Department, dated 2nd December 1863, Nos. 11 & 12.)

No. 102. ORDER THEREON, 12th December 1863, No. 1939.

To be recorded.

(Signed) A. J. ARBUTHNOT,
*Chief Secretary.*

Exd. T. O'Connor.

## FINANCIAL DEPARTMENT.

### *PROCEEDINGS OF THE MADRAS GOVERNMENT.*

Read the following letter from the Military Finance Department; to the Secretary to the Government of India, Financial Department, dated Calcutta, 8th September 1863, No. 817*c*.

With reference to the concluding paragraph of your Department letter, No. 223*a*, dated 30th August 1862, intimating that the Government of the Straits Settlements would pay cash to the Madras Commissariat for all supplies furnished to the Civil Department, I have the honor to state for your information that, in accordance with such an intimation, the value of the supplies so to be made by the Madras Commissariat Department was excluded from the Military Budget Estimate of 1863-64. I may add that the supplies required for the Civil Department consist almost entirely of articles of local produce, and will have to be purchased in the Indian market.

2. By Proceedings of your Department, No. 3837, under date the 18th August 1863, paragraphs 8 and 9, it has been ruled that the system of cash payments by one Department of Government to another be discontinued; but that when one Department purchases articles for another in the market, the Department which makes the Indent must provide in its Budget Estimate for the cost, and place the supplying Department in funds.

3. I would, therefore, with reference to the above, beg to be informed whether the present practice of obtaining cash payments from the Straits Government for supplies furnished to the Convict establishment and other Civil Departments, is to continue undisturbed, and if so, whether provision for such supplies is to be made as hitherto, and not in the Military Budget Estimate.

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From the Military Finance Department; to the Secretary to the Government of India, Financial Department, dated Calcutta, 9th September 1863, No. 825*c*.

With reference to paragraph 2 of your letter, No. 2595, dated 15th June 1863, to the Bengal Commissariat is the General Department of supply, [illegible] provide in its [illegible] Department, I have the honor to submit for the consideration of Government, whether this ruling is to be made applicable to all supplies furnished by the Commissariat Department, as the *Department of supply*, to all Civil Departments, or to all Departments other than Military, or if the ruling is to be construed in a more restricted sense.

2. The object of this inquiry is to ascertain if the Commissariat Department is to provide in its Budget Estimate for all supplies obtained through its intervention by Departments other than Military. For instance, the Bengal Commissariat is required to make supplies to Port Blair, to the Marine Departments of the Government of India and Bengal, and on account of the Governor General's tour. Hitherto the practice has been for the Commissariat Department to render such services by means of funds placed at its disposal by the Civil and Marine Departments, and consequently, provision for such services is not made in the Budget Estimate of the Commissariat Department, but in those of the Departments receiving the supplies.

3. This course appears to be strictly in accordance with the rule recently laid down in the Proceedings of the Government of India, Financial Department, No. 3837, of 18th August 1863, paragraph 8, for regulating the mode in which supplies should be made by one Department to another, viz., that when it involves a cash payment, the supplying Department must be placed in funds by the indenting Department.

4. But, if by the ruling of your letter to the Audit Board, the Commissariat Department is to supply hired labor and pay the expenses incidental to services performed for other Departments other than Military, then it must provide for the same in its Budget Estimate; and I respectfully submit that in practice it will be difficult to draw a distinction between the services which, by the Proceedings of the Financial Department of the 18th August, are to be performed on being supplied with funds, and those which, by your letter to the Audit Board, are to be performed out of the resources of the Commissariat Department itself, as there is a close similarity between the services in question, and the instructions quoted are seemingly based on opposite principles.

5. But if I am to understand the directions contained in your letter to the Audit Board merely imply that services rendered by the permanent establishment of the Commissariat Department entertained for general Commissariat work, are not to be paid for by other Departments, but to be treated as a final charge of the Commissariat Department itself, then there will be no difficulty in complying with these directions, which are unquestionably appropriate.

6. I beg to solicit a clear expression of the views of Government on the subject, as it is essential for guidance in the revision of the Departmental Budget Estimates.

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From E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department; to Lieutenant Colonel F. D. ATKINSON, Conducting duties of the Military Finance Department, dated Fort William, Council Chamber, the 9th October 1863, No. 5048.

Financial Department.

I am directed to acknowledge the receipt of your letters, Nos. 817*c* and 825*c*, dated, respectively, the 8th and 9th September last, and in reply to explain that in the Financial orders, dated 15th June last, No. 2595, and 18th August last, No. 3837, the Honorable the President in Council directed that the Civil Departments should estimate for the monies required for all local disbursements, and that when the Commissariat Department is required to procure in the market the articles for which these disbursements are to be made, that Department should be provided by the Indenting establishments with Transfer Receipts for the value of the articles.

2. In other cases, where a Civil Department requires services of the Commissariat Department which involve no outlay of cash, but which can be performed by the permanent establishment of that Department, or in the case of stores, which can be supplied from the Commissariat Department, the cost of which has already been charged to Government, these Transfer Receipts are unnecessary, while inter-departmental *cash* payments are in no case to be made.

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Ordered, that a copy of the above, and of the letters to which this is a reply, be sent to the Home, Foreign, Military and Public Works Departments, the Auditor General of India, the Accountant General to the Government of India, the several Local Deputy Auditors and Accountants General, and the Civil Paymasters, for information.

(Signed) R. H. HOLLINGBERY,
*2nd Assistant Secretary to the Government of India.*

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No. 7055.

Copy forwarded for information to the Government of Fort Saint George.

FORT WILLIAM,
HOME DEPARTMENT,
*The 13th November* 1863.

By order,
(Signed) J. W. S. WYLLIE,
*Under Secretary to the Government of India.*

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ORDER THEREON, 2nd December 1863, No. 782.
Communicated to the several Departments of the Secretariat.

(True Extract.)

A. J. ARBUTHNOT,
*Chief Secretary.*

To the Judicial Department.

Exd. T. McMootry.

Judicial 1863 Dep.ts
Ros: Indian Corr.e in
Judicial Dept.
Roy 82

Dated 2
Recd 4th } Dec.r 63

No 2654

Communicates letter
from Govr of Kedia
relative to the murder
of praying the Comm.r
Dep.t for supplies
furnished by them
to the Civil Dep.t.
No 1939 - 12 December 1863.
30 Dec recorded.

101 & 102