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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	291	Press
~~B.P. No.~~		~~Mis.~~
Dated	6-2-	CR 74
		195

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
6th February 1874.*

No. 114. . Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 25th November 1873, No. 5,509 :—

IN forwarding herewith, for the information of Government, copy of a Circular No. 22 of 1873 by the Accountant-General, Public Works Department, regarding inter-departmental transfers, I have the honour to state that in a letter recently received from that officer I have been informed that the instructions in the circular should be regarded as having effect from the 1st April 1873.

2. I beg to add that I have arranged to issue a circular on the subject to District Engineers and Range Officers, and that a copy of the same will be forwarded for the information of Government on receipt from the press.

Circular from Lieutenant-Colonel P. P. L. O'CONNELL, R.E., Officiating Accountant-General, Public Works Department, dated Simla, 1st September 1873, No. 22.

COPY of the following Standing Order, regarding inter-departmental transfers, approved

Controllers of Public Works Accounts— Madras. Bombay. Bengal. North-Western Provinces. Punjab. Controller of Accounts, Military Works. Controller of Telegraph Accounts. Controllers of Public Works Accounts— Central Provinces. Oudh.	Controllers of Public Works Accounts— British Burmah. Hyderabad. Mysore. Central India. Rajpootana. Deputy Controllers of Accounts— Punjab Northern (State) Railway. Indus Valley (") " Rajpootana (") " Holkar (") "	of by the Government of India in its Financial Department Resolution No. 2,071, dated 7th August 1873, and which will be issued in due course, is forwarded to the officers noted in the
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margin for information and guidance, in supersession of the existing orders on the subject.

2. Particular attention is invited to paragraph 60 of the Standing Order, in which the amount of Rupees 50 is fixed as the limit for transfer transactions, the limit being applied to the aggregate of each *bona fide* separate transaction. Thus, for instance, an indent of the Public Works Department on the Ordnance Department may be complied with by the latter from time to time as the stores become available, each issue of such supplies being entered in a separate valuation statement. If the amount of these valuation statements is under Rupees 50 in each case, the transfer should nevertheless be accepted, provided the aggregate of the stores issued on the indent is over Rupees 50. The limit is to be applied not to the aggregate debits of the several transactions of a month, but to the aggregate value of the transfers making up each transaction. On this point the debiting department should exercise its discretion, and the debit should be accepted, so far as the Public Works Accounts Department is concerned, without hesitation. The limit of Rupees 50 applies to transfer of stock or other items of suspense which, in the case of the Public Works Department, should be charged off to the Budget grant of that department under the most appropriate head of service. Thus, in the case of stock transferred or expenditure incurred on behalf of the Military Department, if the value or amount is Rupees 50 or under, the charge should be treated as Minor Works, Military. If to a Civil Department, the charge should be treated as Minor Works, Civil, Imperial or Provincial, according to the department to which the transfer is made.

3. It is to be understood that the limit of Rupees 50 does not apply to outlay from Imperial funds on works or repairs chargeable to Local, Municipal, or Provincial Funds, which will be debited to the Civil Department irrespective of the amount involved. Nor does the limit apply to the departments which have to show the profit or loss on their working, such as those mentioned in paragraph 59 of the Standing Order.

(Signed) P. P. L. O'CONNELL, Lieut.-Colonel, R.E.,
Officiating Accountant General.

Proceedings of the Madras Government, Public Works Department,
6th February 1874.

STANDING ORDER No. — OF 1871.

Transfer Accounts with other Departments.

Public Works Code, Chapter XIX., Section ii, para. 80.

In the first line after the words "stock received from any other department" insert "without charge;" and cancel the last clause "supplies from London," etc.

Chapter XX., Section ii, for paras. 58 to 61 inclusive, substitute the following:—

58. Cash received from, and paid to, another department will be credited and debited respectively to that department. The value of stores received from, or issued to, another department will be similarly credited and debited or not at the option of the supplying department.

Expenditure for other than permanent establishments of the supplying department will also, when required by the disbursing department, be adjusted in the same way through the transfer account. The advice of all such transfer transactions should be promptly communicated by the Accounts Office of the supplying department to that of the receiving department, in order that the necessary adjustment may be effected as quickly as possible.

59. In cases where the cost of stores or instruments has already been charged off finally against any Government grant, the value of such stores or instruments will not be charged

in the financial accounts to any other department to which they may be afterwards supplied. This rule does not apply to the Military Department, nor to departments which have to show the profit or loss on their working, such as the Post Office, the Telegraph, and Forest Departments, the Mint and Public Works Workshops, and the Mathematical Instrument Department, which will continue to charge Government in the same way as they charge the public the charge to be adjusted in the manner prescribed in paragraph 58.

60. Charges incurred by one department on account of another, or the value of stores issued by one department to another, should not be debited to the receiving department if the

amount involved does not exceed Rupees 50 in the case of each *bona fide* separate transaction, but should be charged against the budget grant of the supplying department. This prohibition does not affect recurring charges, nor charges connected with the Post Office, the Telegraph, and the Forest Departments, the Mint and Public Works Workshops, and the Mathematical Instrument Department.

No. 115. ORDER THEREON, 6th February 1874, No. 291.

ACCOUNT, No. 7.

ORDERED to be recorded, and communicated to the several departments of the Secretariat.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To the Public, etc., Departments.

.. Revenue Department.

.. Military do.

.. Officiating Controller of Public Works Accounts.

Exd. E. C. Shunker.

Spare Copies

No 5509

Office of the Controller of
P.W. Accounts.

Fort Saint George 25 Nov 73

From
The Off^r Controller of
P.W. Accounts.

To
The Secretary to Government.
P.W. Department.

Sir,
In forwarding herewith
for the information of Govern-
ment Copy of a Circular No. 22
of 1873 by the Accountant Gene-
ral Public Works Department,
regarding inter-departmental
transfers, I have the honor to

Enclose One

state that in a letter recently received from that Officer I have been informed that the instructions in the Circular should be regarded as having effect from the 1st April 1873.

2. I beg to add that I have arranged to issue a Circular on the subject to District Superintendents and Range Officers and that a copy of the same will be forwarded for the information of Government on receipt from the press.

I have the honor to be

Sir,
Yours most Obedt. Servt.

[Signature]
Off^r Controller of P. & M. Accts.

Xth A.F.

[Faint handwritten notes and signatures in the right margin, including "15/4/73" and "15/4/73"]

29-11-18

29-11-18

291-1 Copy sent to Mr. [illegible] [illegible]

2. Mr. 1870 Report
from 191-25-14-18
The [illegible] of
Phil. [illegible]

3. The Secy: of Government
[illegible]
Fort-Saint-Geron

4. [illegible]
[illegible] [illegible]

much [illegible]

5. [illegible] for information.
- [illegible] of a Circular
from the [illegible] [illegible]
[illegible] regarding [illegible]
[illegible] [illegible]
[illegible] [illegible]

Ordered to be recorded, and comm^d to the
[illegible] [illegible] [illegible] [illegible]
[illegible] [illegible] [illegible] [illegible]

Mr. [illegible] [illegible]
[illegible] [illegible]
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Repealed 27/1/74

29-11-73
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[illegible]

C/12418
Govt. of 1873 Madras.

PUBLIC WORKS.

to the Public Works Dept.

Dated

Recd.

Encl. /

9. 0. 6. 1873. 291.

Nos. 114 & 115

*Account. Letter from
the Officer in charge of Mr.
A. C. forwarding copy
of Standing Order
received from the A. C.
General regarding the
inter-departmental
transfers, Com. to the
Revent Dept. of the Secretariat.*