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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2062 (W)	Press Mis.
Dated 12-12-	1877.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

12th December 1877, No. 2,062 W.

General.

Account.

Read the following paper :—

No. 109. Circular from the Government of India, Public Works Department, (Account—General,) dated Fort William, 5th December 1877, No. 68 P.W.

Rules for the adjustment of inter-departmental charges.

Read the following :—

NOTE by Lieutenant-Colonel J. J. McLEOD INNES, V.C., R.E., Accountant-General, Public Works Department, on the adjustment of inter-departmental charges,—No. 524 G, dated 31st August 1877.

I HAVE the honor to bring to notice that the question of the adjustment of inter-departmental charges requires settlement in a more precise way than seems to exist at present.

2. The only rule in force that bears on the subject, so far as I am aware, is as follows :—

“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 the Public Works Workshops, and the Mathematical Instrument Department, which will continue to charge Government in the same way as they charge the public.”

3. This rule would seem to me to direct that—

- (1)—The Military Department,
- (2)—The Post Office,
- (3)—The Telegraph Department,
- (4)—The Forest Department,
- (5)—The Mint,
- (6)—All Public Works Workshops,
- (7)—The Mathematical Instrument Department,
- (8)—All other Departments which have to show profit and loss on their working,

may transfer stores to other Departments and take credit for their value in their normal accounts, which are included in the financial accounts. But from the use of the word Department in the above rulings, and also from orders recently passed by the Financial Department on specific cases, I am under the impression that such adjustments are not meant to be carried out in the case of transfers of stores from one section to another section of the same Department,—from, for instance, one State Railway to another, or from a Railway to an Irrigation work ;—and this impression—i.e., of the desire of the Financial Department to do away with all such adjustments if possible—is specially confirmed by the recent ruling that on a transfer of a barge from the Telegraph Department (though specifically exempted) to the Public Works Department, no charge was to be allowed in accounts.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT
ACCOUNT.
General.

To
The Governments of Madras and Bombay, in the Public Works Department, General, Irrigation and Railway Branches.
The Governments of Bengal, North Western Provinces and Oudh, and Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of the Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Directors of State Railways.
The Director of State Railway Stores.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.
The Financial Department.

Circular No. 68 Public Works.

Dated December 5, 1877.

Received

Rules for the adjustment of inter-departmental charges.

No. 563, P. W. D. Press—5-12-77—1,380.

With order.

No. 2062 W. of 12th Dec 77
gub
fct
Communicated to
the officer concerned for
information and guidance.

12/12/77

12/12/77

12/12/77

Ex. P.W.D. ✓
Ex. By Acct. ✓
Com. Eng. for Rly. ✓
C. E. for S. ✓
D. Eng. ✓
Com. Architect ✓
Supt. M.H. Works ✓
18-12-77

2 PUBLIC WORKS DEPARTMENT, 12TH DECEMBER 1877, No. 2,062 W.

4. I would wish therefore that it might be definitely decided whether, in the case of any sections of one Department being involved (such as an Irrigation work, or a State Railway that has to show profit and loss, and especially if they are Provincial and have to pay interest and show the full revenue,) their purchases from, or sales to, each other or to other Departments may not be treated exactly as if they were purchases from, or sales to, the public.
And to have this question definitely decided, it will require to be referred to the Financial Department.

RESOLUTION.—The Governor-General in Council is pleased to lay down that the exemption clause, under which the General rule prohibiting charges for transfers of stores does not apply to the Military and certain other specified Departments, is to be extended to those State Railways and Irrigation Works of which the remunerative character has to be shown, and to transfers between Imperial and Provincial Services.
2. But such transfers must be exhibited as drawbacks, i.e., the transferring account must show a reduction from the debit side, and the receiving account final receipts nor the final expenditure of State funds be exaggerated.

ORDER.—Ordered, that this Resolution be communicated to the Local Governments, Administrations and Officers marginally noted for information and guidance.

Ordered also, that a copy be forwarded to the Financial Department for information.

(Signed) J. J. McLEOD INNES, Lt.-Col., V.C., R.E.,
Deputy Secy. to the Govt. of India.
To the Secretary to the Government of Madras, Public Works Department, Railway Branch.

No. 110.
ORDER THEREON, 12th December 1877, No. 2,062 W.
COMMUNICATED to the Officers concerned for information and guidance.
(True Extract.)

Colonel, R.E.,
Secretary to Government, P.W.D.

To the Examiner of Public Works Accounts.
" Examiner of Railway Accounts.
" Consulting Engineer for Railways.
" Chief Engineer for Irrigation.
To District Engineers.
To the Consulting Architect.
" Superintendent, Madras Harbour Works.
Exd. C. Howarth.
Spare Copies

C. 12748
Dept. of (1877) Public Works.
PUBLIC WORKS.

To *the Examining P. W. C.*

Dated

Issued

Recd.

Encl.

G. O., 12 Dec 1877, No. 20624

No. 109-110

Inter-departmental Change
Resolution of the Govt
laying down rules for the
adjustment of — command
to the Office concerned for
information and guidance

Arthur A. A.