GENERAL.
ACCOUNT.

Govt. of {1877} Madras.

PUBLIC WORKS.

To

THE EXAMINER OF PUBLIC WORKS
ACCOUNTS,
&c., &c., &c.

Dated November 1st.

Issued

Recd. *Encl.*

G. O., 1*st November* 1877, *No.* 1,404 W.

NOVEMBER.

Nos. 11-12.

Stores.—Resolution of the Government of India regarding the mode of adjustment of charges for — required for both Imperial and Provincial Services, communicated to the Examiner of Public Works Accounts and to the District Engineer, Presidency.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

1st November 1877, No. 1,404 W.

General.
Account.

Read the following paper:—

No. 11. Circular from the Government of India, Public Works Department (Account—General), dated Simla, 17th October 1877, No. 58 P. W.

COPY forwarded to the Governments and Administrations noted in the margin for information and guidance, with the remark that the credit to Imperial outlay for value of tools and plant obtained from England for Provincial purposes and treated in the Home Accounts as a final charge should be raised to the head "Tools and Plant."

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, Central, Western and North-Eastern Systems.
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.

(By Order.)

(Signed) C. M. MOBERLY, Major,
Offg. Under Secy. to the Govt. of India.

To the Secretary to the Government of Madras, Public Works Department, Railway Branch.

Resolution by the Government of India, Financial Department, dated 27th August 1877, No. 2,743.

Read—

The Resolution in this Department, No. 683, of the 4th February 1876, deciding that when stores from England are required for the joint purposes of Imperial and Provincial Services, the whole cost should be treated in the Home Accounts as an Imperial charge, any necessary adjustment between Provincial and Imperial Revenues for stores appropriated to Provincial uses being made in India by credit to Imperial Revenues.

Read also—

Office notes of the Public Works and Financial Departments on the subject of the above orders.

RESOLUTION.—After further consideration of the question of the precise mode of adjusting the value of English stores paid for from Imperial Funds but appropriated in India to Provincial uses, the Honorable the President in Council is pleased to decide that Resolution No. 683 of the 4th February 1876 shall not be held to apply to the Public Works Department. In this Department all recoveries from Provincial Funds for such stores transferred shall be credited in the accounts to Imperial outlay and not to Imperial Revenues.

2. The opportunity is taken to impress upon Local Governments and Administrations the necessity for effecting adjustments of this nature in the accounts of the year in which the expenditure is incurred, and also of avoiding as much as possible the submission of consolidated indents. There ought not to be much difficulty in distinguishing *ab initio* between the stores required from England for Imperial and Provincial purposes respectively.

ORDERED that this Resolution be communicated to the Public Works Department for information and further orders, and to all Local Governments and Administrations; to the Comptroller-General, and to all Accountants-General and Deputy Accountants-General* in independent charge for information and guidance.

* Except Mysore and Hyderabad.

No. 12. ORDER THEREON, 1st November 1877, No. 1,404 W.

COMMUNICATED to the Examiner of Public Works Accounts and to the District Engineer, Presidency.

(True Extract.)

(Signed) E. A. FOORD, Colonel, R.E.,
Secretary to Government, P.W.D.

To the Examiner of Public Works Accounts.
" District Engineer, Presidency.

Exd. A. F. Goodall.

Spare Copies

MARINE DEPARTMENT.

No. 5 OF 1874.

To

THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

MY LORD DUKE,

We have the honour to forward copy of a letter from the Accountant-General, Madras, and to request that your Grace will issue the necessary instructions for the adjustment of the value of the stores sent out for the Marine Department in this Presidency by the vessels named in the margin of the letter, as well as the freight thereof, in the proportion of one-third to General Revenues and two-thirds to Port Funds.

Procs., 29th January 1874, Nos. 39 & 40.

We have the honour to be,
My Lord Duke,
Your Grace's most obedient,
humble servants,

FORT ST. GEORGE,
31st January 1874.

(Signed) HOBART.
(„) J. D. SIM.
(„) W. ROBINSON.

Exd. J. H. Burns.

Fort Saint George.

MARINE (1874) *DEPARTMENT.*

Letter to the Right Honourable the Secretary of State for India.

Dated 31st January

No. 5 of 1874.

Requesting the issue of the necessary ins'ructions for the adjustment of the value of the stores sent out for the Marine Department in the Madras Presidency by certain vessels, as well as the freight, in the proportion of one-third to General Revenues and two-thirds to Port Funds.

No. 39. Read the following letter from R. W. LODWICK, Esq., Accountant-General, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Fort St. George, 23rd January 1874, No. 505 :—

Book Department.

In the invoices noted in the margin the stores are stated to be debitable to General Port Funds, whereas the Master Attendant, Madras, has intimated that only two-thirds of the value and freight thereof are so debitable, the remaining one-third being chargeable against General Revenues. I have the honour, therefore, to request that you will report the circumstance to the Secretary of State for India, in order that he may enter the same in his books.

Ex *Derwentwater*, dated 11th July 1873.
Correction to ,, ,, 25th ,, ,,
Ex s. s. *Sea Gull*, ,, 31st Oct. ,,

No. 40. ORDER THEREON, 29th January 1874, No. 25.

Ordered to be brought to the notice of the Secretary of State.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

Exd. J. Wright.

Govt. of {1874} Madras.

MARINE.

Dated January, 29th.
Read.

G.O., 29th January 1874, No. 25.

JANUARY.
Nos. 39-40.

Marine Stores.—The Secretary of State ordered to be informed that only two-thirds of the value and freight paid in England on account of stores ex *Derwentwater* and s. s. *Sea Gull* are debitable to General Port Funds, the remainder being chargeable against General Revenues.

Accounts.

No. 192. Read the following Proceedings of the Government of India, in the Financial Department, dated Fort William, 4th February 1876, No. 683 (Accounts):—

Read the following despatch from the Right Honorable the Secretary of State for India, to the Government of India, dated 9th July 1874, No. 374:—

I forward, for your Lordship's information, a copy of a Marine letter from the Government of Madras, dated the 31st January 1874, No. 5, requesting that one-third of the cost of certain stores provided in England may be charged to "General Revenues," and the remaining two-thirds to "Port Funds."

2. A request of a somewhat similar character was made by the Government of Bombay in Public Works letter, No. 4, dated 20th January 1873, forwarding an indent for instruments and drawing materials. The Bombay Government then proposed that the cost of the supplies should be charged to Imperial and Provincial Funds in equal proportions.

3. In the Duke of Argyll's reply to this communication (Public Works Despatch to Bombay, No. 11, dated 20th March 1873), the Bombay Government were informed that the whole cost of the instruments, &c., would be treated as an Imperial charge, and that when any portions of the supplies in question were appropriated to provincial uses, the matter should be adjusted by credit being given to the Imperial Revenues for their value.

4. It seems desirable that a similar course should be pursued with regard to the Marine stores now in question, as a division of the cost between the two services, in certain stated proportions, can rarely agree with the actual appropriation of the supplies.

5. As a principle of some importance is, however, involved, I have thought it right to communicate with your Government on the subject. Should you agree with the opinion above expressed, I request that you will instruct the Madras Government and the other subordinate Governments accordingly, in order that in future indents the cost of stores obtained from England may, in each instance, be made chargeable to one specific account or head of service.

Copy of Marine Letter from Fort St. George, dated 31st January 1874, *No.* 5.

We have the honor to forward copy of a letter from the Accountant-General, Madras, and to request that your Grace will issue the necessary instructions for the adjustment of the value of the stores sent out for the Marine Department in this Presidency by the vessels named in the margin of the letter, as well as the freight thereof, in the proportion of one-third to General Revenues, and two-thirds to Port Funds.

From R. W. LODWICK, Esq., Accountant-General, Fort St. George, to the Chief Secretary to Government, Fort St. George, dated 23rd January 1874, No. 505.

In the invoices noted in the margin, the stores are stated to be debitable to General Port Funds, whereas the Master Attendant, Madras, has intimated that only two-thirds of the value and freight thereof are so debitable, the remaining one-third being chargeable against General Revenues. I have the honor, therefore, to request

Ex *Derwentwater*, dated 11th July 1873.
Correction to ditto, dated 25th ,, ,,
Ex steamship *Sea Gull*, dated 31st October 1873.

that you will report the circumstance to the Secretary of State for India, in order that he may enter the same in his books.

From the Government of India, to the Secretary of State for India, dated 4th February 1876, No. 40.

With reference to your Lordship's Financial despatch, No. 374, dated 9th July 1874, we have the honor to state that we concur with your Lordship in the opinion that when stores from England are required for the joint purposes of Imperial and Provincial Services, the whole cost should be treated in the Home Accounts as an Imperial charge, any necessary adjustment between Provincial and Imperial Revenues being made in India for stores appropriated to provincial uses.

2. We have issued the necessary instructions on this point to Local Governments.

Ordered that the above be distributed for information and guidance as follows:—

To the several Departments of the Government of India.

To the several Local Governments and Administrations.

To the Comptroller-General and to the several Accountants-General and Deputy Accountants-General in independent charge.

To the several Chiefs of Departments administered by the Government of India in the Financial Department.

(Signed) D. BARBOUR,
Under Secy. to the Govt. of India.

No. 193. ORDER THEREON, 22nd February 1876, No. 378.

Communicated to all Departments.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Revenue Department.
,, Public Works Department.
,, Military Department.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, Master Attendant, Madras.
,, Inspector-General of Jails.
,, ,, ,, of Police.
,, Government Astronomer.
,, Supervisor of the Government Press.
,, Superintendent of Stamps and Stationery.
,, Inspector-General of Registration.
,, Superintendent of the Government Central Museum.

Exd. J. Wright.

Govt. of 1876; Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT,

&c., &c., &c.

Dated February, 22nd.

Issued

Read.

Encl.

G.O., 22nd February 1876, *No.* 378.

FEBRUARY.

Nos. 192-193.

Accounts—Papers from the Government of India directing that when stores are indented for from England for the purposes of Imperial and Provincial Services, the whole cost should be treated in the Home Accounts as an Imperial charge, the necessary adjustment being made in India, communicated to all Departments.

Proceedings of the Madras Government, Public Works Department, 2nd March 1876.

Read the following Proceedings of the Madras Government in the Financial Department, dated 22nd February 1876, No. 378 : —

ABSTRACT.—*Accounts.*—Papers from the Government of India directing that when stores are indented for from England for the purposes of Imperial and Provincial Services, the whole cost should be treated in the Home Accounts as an Imperial charge, the necessary adjustment being made in India, communicated to all Departments.

ORDER THEREON, 2nd March 1876, No. 7.

COMMUNICATED to the District Engineer, Presidency, and to the Examiner of Public Works Accounts.

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,

Secretary to Government.

To the District Engineer, Presidency.

„ Examiner of Public Works Accounts.

Exd. S. T. Austin.

Spare Copies

No. 683, dated 4th February 1876.

ORDER—By the Government of India, Financial Department.

Read the following :—

1. Despatch from Secretary of State, No. 374, dated 9th July 1874, and enclosures.
2. Despatch to Secretary of State, No. 40, dated 4th February 1876.

ORDERED, that the above be distributed for information and guidance as follows :—

To the several Departments of the Government of India.

To the several Local Governments and Administrations.

To the Comptroller General and to the several Accountants General and Deputy Accountants General in independent charge.

To the several Chiefs of Departments administered by the Government of India in the Financial Department.

No. 374, dated 9th July 1874.

From—The Secretary of State for India,

To—The Government of India.

I forward, for Your Lordship's information, a copy of a Marine letter from the Government of Madras, dated 31st January 1874, No. 5, requesting that one-third of the cost of certain stores provided in England may be charged to "General Revenues" and the remaining two-thirds to "Port Funds."

2. A request of a somewhat similar character was made by the Government of Bombay in Public Works letter No. 4, dated 20th January 1873, forwarding an indent for instruments and drawing materials. The Bombay Government then proposed that the cost of the supplies should be charged to Imperial and Provincial Funds in equal proportions.

3. In the Duke of Argyll's reply to this communication (Public Works despatch to Bombay, No. [illegible], dated 20th March 1873), the Bombay Government were informed that the whole cost of [illegible]pments, &c., would be treated as an Imperial charge, and that when any portions of the supplies in question were appropriated to provincial uses, the matter should be adjusted by credit being given to the Imperial revenues for their value.

4. It seems desirable that a similar course should be pur[illegible]sued with regard to the marine stores now in question, as a division of the cost between the two services, in certain stated proportions, can rarely agree with the actual appropriation of the supp[illegible]lies.

5. As a principle of some importance is, however, involved, I have ta[illegible]ught it right to communicate with your Government on the subject. Should you agree with the opinion above expressed, I request that you will instruct the Madras Government and the[illegible]s subordinate Governments accordingly, in order that in future indents the cost of stores[illegible]other obtained from England may in each instance be made chargeable to one specific account or [illegible]s head of service.

Copy of Marine letter from Fort. St. George, dated 31st January 1874, No. 5.

We have the honor to forward copy of a letter from the Accountant General, Madras, and to request that Your Grace will issue the necessary instructions for the adjustment of the value of the stores sent out for the Marine Department in this Presidency by the vessels named in the margin of the letter, as well as the freight thereof, in the proportion of one-third to General Revenues and two-thirds to Port Funds.

No. 505, dated 23rd January 1874.

From—R. W. LODWICK, Esq., Accountant General, Madras,

To—The Chief Secretary to the Government of Fort St. George.

In the invoices noted in the margin, the stores are stated to be debitable to General Port Funds, whereas the Master Attendant, Madras, has intimated that only two-thirds of the value and freight thereof are so debitable, the remaining one-third being chargeable against General Revenues. I have the honor, therefore, to request that you will report the circumstances to the Secretary of State for India, in order that he may enter the same in his books.

Ex *Derwentwater*, dated 11th July 1873.
Correction to ditto, dated 25th July 1873.
Ex steam-ship *Sea Gulf*, dated 31st October 1873.

No. 40, dated 4th February 1876.

From—The Government of India,

To—The Secretary of State for India.

With reference to Your Lordship's Financial despatch No. 374, dated 9th July 1874, we have the honor to state that we concur with Your Lordship in the opinion that when stores from England are required for the joint purposes of Imperial and Provincial services, the whole cost should be treated in the Home Accounts as an Imperial charge, any necessary adjustment between Provincial and Imperial Revenues being made in India for stores appropriated to Provincial uses.

We have issued the necessary instructions on this point to Local Governments.

Circular No. 11 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, July 1, 1885.

The Governments of Madras, Bombay
Oudh, and the Punjab, in the Bengal, the North-Western Provinces and
The Chief Commissioners, Co Public Works Department.
The Resident at Hyderab ral Provinces, British Burma, Assam, and Coorg.
The Resident at Mysore.
The Agents to the G (through Foreign Department).
The Superinten vernor General for Central India, Rajputana and Biluchistan.
Ia ent of Port Blair and Chief Commissioner, Andaman and Nicobar
Th ds.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Accountant General, Bengal.

The following is forwarded to the Local Governments, Administrations, and Officers noted in the margin, for information and guidance, in continuation of Public Works Department Circular No. 58 P. W., dated 17th October 1877.

By order,

Major R.E.,
Offg. Under Secy. to the Govt. of India.

No. 1147, dated 9th June 1885.

From—The Government of India, Department of Finance and Commerce,
To—All Local Governments and Administrations.

In Financial Circular No. 683, dated 4th February 1876, instructions were given to the effect that when stores are required from England for the joint purposes of Imperial and Provincial services, the whole cost should be treated in the Home Accounts as an Imperial charge, any necessary adjustment between Provincial and Imperial Revenues being subsequently made in India.

2. These instructions are frequently overlooked, indenting officers often stating in their indents that the cost is chargeable partly to Imperial and partly to Provincial Revenues. I am to request that the attention of indenting officers may be drawn to the instructions given in the circular of 4th February 1876, copy of which is enclosed for ready reference, in view to their careful observance in future.

Ordered, that copy of the letter, together with copy of its enclosure, be forwarded for information and guidance to—

The several Departments of the Government of India.
The Comptroller of Indian Treasuries, the Accountants General, and Comptrollers.
The several Chiefs of Departments administered by the Government of India in the Finance Department.

19-3-14

Pub. 8232

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

Circular No. 11 Public Works.

Dated Simla, July 1, 1885.

Received 17 —

Adjustment of Charges in England for Stores required for both Imperial and Provincial Services.

G. C. B. Press, Simla.—No. 159, P. W. D., A. G.—6-7-85.—1,650.

No. 1777 dated 30th July 1885

Vide C.R. No. 6392 —

[with connected file to be returned to M.B.O in part]

Communicated to officers Concerned, for information and guidance

Ch. 25.7.15

26.7.85

Chief E. for I ✓

G. E for R ✓

S. E 1st Circle ✓

No. 683, dated 4th February 1876.

ORDER—By the Government of India, Financial Department.

Read the following :—

1. Despatch from Secretary of State, No. 374, dated 9th July 1874, and enclosures.
2. Despatch to Secretary of State, No. 40, dated 4th February 1876.

ORDERED, that the above be distributed for information and guidance as follows :—

To the several Departments of the Government of India.

To the several Local Governments and Administrations.

To the Comptroller General and to the several Accountants General and Deputy Accountants General in independent charge.

To the several Chiefs of Departments administered by the Government of India in the Financial Department.

No. 374, dated 9th July 1874.

From—The Secretary of State for India,

To—The Government of India.

I forward, for Your Lordship's information, a copy of a Marine letter from the Government of Madras, dated 31st January 1874, No. 5, requesting that one-third of the cost of certain stores provided in England may be charged to "General Revenues" and the remaining two-thirds to "Port Funds."

2. A request of a somewhat similar character was made by the Government of Bombay in Public Works letter No. 4, dated 20th January 1873, forwarding an indent for instruments and drawing materials. The Bombay Government then proposed that the cost of the supplies should be charged to Imperial and Provincial Funds in equal proportions.

3. In the Duke of Argyll's reply to this communication (Public Works despatch to Bombay, No. 11, dated 20th March 1873), the Bombay Government were informed that the whole cost of the instruments, &c., would be treated as an Imperial charge, and that when any portions of the supplies in question were appropriated to provincial uses, the matter should be adjusted by credit being given to the Imperial revenues for their value.

4. It seems desirable that a similar course should be pursued with regard to the marine stores now in question, as a division of the cost between the two services, in certain stated proportions, can rarely agree with the actual appropriation of the supplies.

5. As a principle of some importance is, however, involved, I have thought it right to communicate with your Government on the subject. Should you agree with the opinion above expressed, I request that you will instruct the Madras Government and the other subordinate Governments accordingly, in order that in future indents the cost of stores obtained from England may in each instance be made chargeable to one specific account or head of service.

Copy of Marine letter from Fort. St. George, dated 31st January 1874, No. 5.

We have the honor to forward copy of a letter from the Accountant General, Madras, and to request that Your Grace will issue the necessary instructions for the adjustment of the value of the stores sent out for the Marine Department in this Presidency by the vessels named in the margin of the letter, as well as the freight thereof, in the proportion of one-third to General Revenues and two-thirds to Port Funds.

No. 505, dated 23rd January 1874.

From—R. W. LODWICK, Esq., Accountant General, Madras,

To—The Chief Secretary to the Government of Fort St. George.

In the invoices noted in the margin, the stores are stated to be debitable to General Port Funds, whereas the Master Attendant, Madras, has intimated that only two-thirds of the value and freight thereof are so debitable, the remaining one-third being chargeable against General Revenues. I have the honor, therefore, to request that you will report the circumstances to the Secretary of State for India, in order that he may enter the same in his books.

Ex *Derwentwater*, dated 11th July 1873.
Correction to ditto, dated 25th July 1873.
Ex steam-ship *Sea Gulf*, dated 31st October 1873.

No. 40, dated 4th February 1876.

From—The Government of India,

To—The Secretary of State for India.

With reference to Your Lordship's Financial despatch No. 374, dated 9th July 1874, we have the honor to state that we concur with Your Lordship in the opinion that when stores from England are required for the joint purposes of Imperial and Provincial services, the whole cost should be treated in the Home Accounts as an Imperial charge, any necessary adjustment between Provincial and Imperial Revenues being made in India for stores appropriated to Provincial uses.

We have issued the necessary instructions on this point to Local Governments.

Circular No. 11 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, July 1, 1885.

of Madras, Bombay, Bengal, the North-Western Provinces and Punjab, in the Public Works Department.
sioners, Central Provinces, British Burma, Assam, and Coorg.
yderabad.
ysore (through Foreign Department).
Governor General for Central India, Rajputana and Biluchistan.
t of Port Blair and Chief Commissioner, Andaman and Nicobar

ral of Telegraphs.
eral of Military Works.
t of Works, Simla Imperial Circle.
eneral, Public Works Department.
ral of Railways.
ief, Indo-European Telegraph.
ian Telegraph.
ian Gulf Telegraph.
ngineers to the Government of India for Guaranteed Railways, ore, and Lucknow.
eneral, Bengal.

The following is forwarded to the Local Governments, Administrations, and Officers noted in the margin, for information and guidance, in continuation of Public Works Department Circular No. 58 P. W., dated 17th October 1877.

By order,

A. G. BEGBIE, Major R.E.,
Offg. Under Secy. to the Govt. of India.

No. 1147, dated 9th June 1885.

The Government of India, Department of Finance and Commerce,
Local Governments and Administrations.

Circular No. 683, dated 4th February 1876, instructions were given to the stores are required from England for the joint purposes of Imperial and es, the whole cost should be treated in the Home Accounts as an Imperial sary adjustment between Provincial and Imperial Revenues being subsequently

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Departments of the Government of India.
oller of Indian Treasuries, the Accountants General, and Comptrollers.
Chiefs of Departments administered by the Government of India in the e Department.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

1777 was 30th July 1885

To

Communicated

to Officers Concerned,

for information and

guidance

Sd/ J.S.S

No 1777 w.a.f 30th July 1885

Circular No. 11 Public Works.

Dated Simla, July 1, 1885.

Received

E. for I

E for Ry

E & T Circle

Supt In & S

Ex. & Sw. accts

Ex. Cavy. Archt & Sur

Adjustment of Charges in England for Stores required for both Imperial and Provincial Services.

G. C. B. Press, Simla.—No. 159, P. W. D., A. G.—6-7-85.—1,650.

Withdrawn