No. 2899 W. dy 3rd Novr 1886

Recorded. The rules in the P.W. Code provide for all that is necessary in the P.W. Dept.

(sd) J. O. H.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 1st October 1886, No. 1007.

No. 2899 W. dy 3rd Novr 1886

C. P. D. L.

OCTOBER.

Store Return.

Communicating to heads of departments with instructions, a form of — to be submitted by each civil officer to the proper administrative officer.

Escr. P.W. Accts.

With orders

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Government of India, Department of Finance and Commerce (Accounts and Finance—Rules and General Matters), dated Simla, 9th August 1886, No. 2430.

Read again—

Resolution in this department, No. 4033, dated the 14th October 1875.

Read also—

Letter from the Comptroller and Auditor General, No. 143, dated the 16th April 1886.

Letter to all Accountants-General and Comptrollers, „ 762, „ 12th May 1886.
and the following replies thereto :—

From the Comptroller, Burma, No. 5985-C.B., dated the 25th May 1886.
„ „ Central Provinces, No. 1082 G., dated the 29th May 1886.
„ Accountant-General, Punjab, „ 7258-T.A. „ 2nd June „
„ „ Madras „ 1563 „ 31st May „
„ Comptroller, Hyderabad „ 1884 „ 4th June „
„ „ Assam, No. 3 T.—2290, dated the 4th June 1886.
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„ „ Bombay, No. 7778-C.B., dated the 3rd July 1886.
„ Comptroller, India Treasuries, „ 330 P. „ 22nd „ „

Observations.—Under the orders laid down in the resolution read in the preamble, civil officers are required to submit to the Accountant-General or Comptroller returns of valuable ordnance and other stores and movable property in their custody, and the Accountants-General and Comptrollers are required to check these returns. The Comptroller and Auditor General having represented that the necessary check on the returns is of an administrative nature, and such as cannot be carried out by the account officers, inquiry was made of the several account officers whether the orders regarding the check and disposal of the returns were fully carried out, and whether any difficulty was experienced in carrying them out. The replies received from the account officers are to the effect that the orders, though observed to a considerable extent, are not fully carried out, and that there is difficulty in carrying out the orders.

Resolution.—In consideration of the circumstances stated above, the Governor-General in Council cancels the orders of October 1875, and desires that the local Governments and Administrative officers will be good enough to issue, in consultation with the Comptroller and Auditor General, such orders as will secure the submission of returns of valuable ordnance and other stores in the Civil Department to the proper administrative officers, and the necessary check by the administrative officers.

Order.—Ordered, that this resolution be communicated, for information and further orders, to the several local Governments and Administrations, to the Comptroller and Auditor General, to the several Accountants-General and Comptrollers, and to the Military Department.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

No. 1426-C.

Referred to the Accountant-General for remarks as to the nature of the returns considered necessary, and the administrative officers to whom they should be submitted for check.

Ootacamund, *24th August* 1886. (Signed) E. F. WEBSTER, *Chief Secretary.*

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th September 1886, No. 2543.

Treasury Account Department.

With reference to resolution of the Government of India, Department of Finance and Commerce, No. 2430, dated 9th August 1886, regarding the future arrangement for the audit of the receipts and issues of stores in the Civil Department, forwarded to me for remarks as to the nature of the returns considered necessary and the administrative officers to whom they should be submitted for check, I have the honor to suggest that a return, in the accompanying form (marked A), be submitted annually, soon after the close of the official year, by each civil officer to the proper administrative officer.

2. Following the rules in regard to the preparation of the stock returns formerly required (rule 3, chapter 10, Civil Account Code, 3rd edition), the return should show the live-stock, European and other stores, and movable property in the custody of each officer including iron-safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and other mathematical instruments, boats, vehicles, horses and elephants, but should exclude articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes) books and articles of petty value, stores (such as stationery) supplied for consumption and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements. Any single article, the cost of which does not exceed Rs. 5, was set down by this office as an article "of petty value," and the same rule may be observed in the preparation of the returns now in question.

3. The return provides for receipts and writes-off during the year, and for the exhibition of opening and closing balances. Full and complete details would thus be laid before the administrative officer, from which he would be in a position to satisfy himself that all valuable articles of stock were properly accounted for.

4. I beg to enclose a statement (marked B) showing the administrative officers to whom the returns should be submitted. For these, I have, as far as possible, set down the controlling authority of the department or officer concerned, and would remark that, in the majority of cases, administrative officers need not apprehend any voluminous returns, for, with the exception of a few departments, such as the Police and Jail, the returns will contain only a few items and will in many cases be blank.

Enclosures.

A.

Return of Stores of the Department, District, for the year ending

Name of articles with description.	Balance on		Received during the year.		Total (2 + 3).		Written off during the year.		Balance on (4 — 5).	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
1	2		3		4		5		6	

Note.—Full particulars of the entries in column 5 should be given in the column of remarks.

B.

List of Officers furnishing Returns.	Administrative Officer.
The High Court, Madras	Government.
Chief Secretary to Government	Do.
Surgeon-General with Government	Do.
Resident of Travancore and Cochin	Do.
Secretary to Government, Revenue Department.	Do.
Military Secretary to Government	Do.
Secretary to Government, Public Works Department.	Do.
The Bishop of Madras	Do.
The Venerable the Archdeacon	Do.
Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
Commissioner of Salt and Abkári Revenue	Do.
Private Secretary to His Excellency the Governor.	Do.
Inspector-General of Registration	Do.
Do. of Jails	Do.
Director-General, Archæological Surveys	Do.
Sanitary Commissioner	Do.
Conservator of Forests, Northern Division	Board of Revenue.
Do. Southern do.	Do.
Examiner of Forest Accounts	Do.
Port Officer, Madras	Government.
Government Astronomer	Do.
Commissioner of Police	Do.
Government Pleader	Do.
Sheriff of Madras	Do.
Government Solicitor	Do.
Court of Small Causes	Do.
Political Officer, Vellore	Do.
Do. Tanjore	Do.
British Consular Agent, Karikal and Pondicherry.	Do.
Principal, Medical College	Director of Public Instruction.
Superintendent, Auxiliary Medical School	Do.
Chemical Examiner	Government.
Chief Presidency Magistrate, Egmore	Do.
Presidency Magistrate, Black Town	Do.
Principal, Civil Engineering College	Director of Public Instruction.
Principal, Presidency College	Do.
Senior Chaplain, Church of Scotland	Government.
Superintendent of Stamps and Stationery	Board of Revenue.
Do. of Revenue Survey	Do.
Do. of the Government Press	Chief Secretary.
Do. of Prisons	Inspector-General of Jails.
Commissioner for U.C.S. Examinations	Government.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
Superintendent, Government Central Museum.	Do.
Inspecter of Cattle Diseases and Local Cattle Disease Inspectors in districts.	Director of Revenue Settlement and Agriculture.
Registrar of the Diocese	The Venerable the Archdeacon of Madras.
President, Government Workhouse	Government.
Translators to Government	Do.
Examiner, Medical Accounts	Do.
Military Secretary to His Excellency the Governor on account of the Governor's Band.	Do.
Government Mineralogist	Do.
Deputy Chief Engineer in charge of the Government Lithographic Press.	Do.
Secretary to the Board of Examiners	Do.
Coroner	Do.
Director of the Government Cinchona Plantations.	Do.

List of Officers furnishing Returns.	Administrative Officer.
All departments under the Board of Revenue..	Board of Revenue.
All officers of the Judicial Department ..	The High Court of Madras.
Do. of the Medical do. ..	Surgeon-General with Government.
Do. of the Ecclesiastical Department ..	The Venerable the Archdeacon.
Do. of the Educational do. ..	Director of Public Instruction.
Do. of the Police do. ..	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department ..	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
District Post establishments.	Board of Revenue.

Order—dated 1st October 1886, No. 1007, Financial.

Communicated to heads of departments who will arrange for submission of the returns in question in the form, and to the authorities, suggested by the Accountant-General. The returns should be submitted as soon after the end of the calendar year as possible, and should be carefully scrutinised by the officers concerned.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of the Secretariat.
„ all Heads of Departments.

Exd. T. O'Connor.

G.O. No. 2899 W&S 3rd. Nov 886.

Recorded the rules in the P.W. Code provide for all that is necessary in the P.W. Dept

(Sd) J.O.H.

Ex. P.W. Accts.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 1st October 1886, No. 1007.

B No. 2899 S 3/11/86

OCTOBER.

Store Return.

Communicating to heads of departments with instructions, a form of — to be submitted by each civil officer to the proper administrative officer.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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Observations.—Under the orders laid down in the resolution read in the preamble, civil officers are required to submit to the Accountant-General or Comptroller returns of valuable ordnance and other stores and movable property in their custody, and the Accountants-General and Comptrollers are required to check these returns. The Comptroller and Auditor General having represented that the necessary check on the returns is of an administrative nature, and such as cannot be carried out by the account officers, inquiry was made of the several account officers whether the orders regarding the check and disposal of the returns were fully carried out, and whether any difficulty was experienced in carrying them out. The replies received from the account officers are to the effect that the orders, though observed to a considerable extent, are not fully carried out, and that there is difficulty in carrying out the orders.

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Order.—Ordered, that this resolution be communicated, for information and further orders, to the several local Governments and Administrations, to the Comptroller and Auditor General, to the several Accountants-General and Comptrollers, and to the Military Department.

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Ootacamund,
24*th August* 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th September 1886, No. 2543.

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With reference to resolution of the Government of India, Department of Finance and Commerce, No. 2430, dated 9th August 1886, regarding the future arrangement for the audit of the receipts and issues of stores in the Civil Department, forwarded to me for remarks as to the nature of the returns considered necessary and the administrative officers to whom they should be submitted for check, I have the honor to suggest that a return, in the accompanying form (marked A), be submitted annually, soon after the close of the official year, by each civil officer to the proper administrative officer.

2. Following the rules in regard to the preparation of the stock returns formerly required (rule 3, chapter 10, Civil Account Code, 3rd edition), the return should show the live-stock, European and other stores, and movable property in the custody of each officer including iron-safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and other mathematical instruments, boats, vehicles, horses and elephants, but should exclude articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes) books and articles of petty value, stores (such as stationery) supplied for consumption and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements. Any single article, the cost of which does not exceed Rs. 5, was set down by this office as an article "of petty value," and the same rule may be observed in the preparation of the returns now in question.

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The High Court, Madras	Government.
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Surgeon-General with Government	Do.
Resident of Travancore and Cochin	Do.
Secretary to Government, Revenue Department.	Do.
Military Secretary to Government	Do.
Secretary to Government, Public Works Department.	Do.
The Bishop of Madras	Do.
The Venerable the Archdeacon	Do.
Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
Commissioner of Salt and Abkári Revenue	Do.
Private Secretary to His Excellency the Governor.	Do.
Inspector-General of Registration	Do.
Do. of Jails	Do.
Director-General, Archæological Surveys	Do.
Sanitary Commissioner	Do.
Conservator of Forests, Northern Division	Board of Revenue.
Do. Southern do.	Do.
Examiner of Forest Accounts	Do.
Port Officer, Madras	Government.
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Court of Small Causes	Do.
Political Officer, Vellore	Do.
Do. Tanjore	Do.
British Consular Agent, Karikal and Pondicherry.	Do.
Principal, Medical College	Director of Public Instruction.
Superintendent, Auxiliary Medical School	Do.
Chemical Examiner	Government.
Chief Presidency Magistrate, Egmore	Do.
Presidency Magistrate, Black Town	Do.
Principal, Civil Engineering College	Director of Public Instruction.
Principal, Presidency College	Do.
Senior Chaplain, Church of Scotland	Government.
Superintendent of Stamps and Stationery	Board of Revenue.
Do. of Revenue Survey	Do.
Do. of the Government Press	Chief Secretary.
Do. of Prisons	Inspector-General of Jails.
Commissioner for U.C.S. Examinations	Government.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
Superintendent, Government Central Museum.	Do.
Inspecter of Cattle Diseases and Local Cattle Disease Inspectors in districts.	Director of Revenue Settlement and Agriculture.
Registrar of the Diocese	The Venerable the Archdeacon of Madras.
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Translators to Government	Do.
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Do. of the Ecclesiastical Department ..	The Venerable the Archdeacon.
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Do. of the Police do. ..	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department ..	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
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Govt. of {1886} Madras.

FINANCIAL.

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Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
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Presidency Magistrate, Black Town	Do.
Principal, Civil Engineering College	Director of Public Instruction.
Principal, Presidency College	Do.
Senior Chaplain, Church of Scotland	Government.
Superintendent of Stamps and Stationery	Board of Revenue.
Do. of Revenue Survey	Do.
Do. of the Government Press	Chief Secretary.
Do. of Prisons	Inspector-General of Jails.
Commissioner for U.C.S. Examinations	Government.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
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Inspecter of Cattle Diseases and Local Cattle Disease Inspectors in districts.	The Venerable the Archdeacon of Madras.
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Examiner, Medical Accounts	Do.
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All officers of the Judicial Department . .	The High Court of Madras.
Do. of the Medical do. . .	Surgeon-General with Government.
Do. of the Ecclesiastical Department . .	The Venerable the Archdeacon.
Do. of the Educational do. . .	Director of Public Instruction.
Do. of the Police do. . .	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department . .	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
District Post establishments.	Board of Revenue.

Order—dated 1st October 1886, No. 1007, Financial.

Communicated to heads of departments who will arrange for submission of the returns in question in the form, and to the authorities, suggested by the Accountant-General. The returns should be submitted as soon after the end of the calendar year as possible, and should be carefully scrutinised by the officers concerned.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of the Secretariat.
„ all Heads of Departments.

Exd. T. O'Connor.

Govt. of {1886} Madras.

FINANCIAL.

Q.O No. 2899 W. of. 3rd Nov 1886

Recorded the rules in the P.W. Code provide for all that is necessary in the P. W. dept.

(Sd). S. O. H.

Ex. P. W. accts.

Issued

Recd. *Encl.*

G.O., 1st October 1886, No. 1007.

OCTOBER.

Store Return.

Communicating to heads of departments with instructions, a form of — to be submitted by each civil officer to the proper administrative officer.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Government of India, Department of Finance and Commerce (Accounts and Finance—Rules and General Matters), dated Simla, 9th August 1886, No. 2430.

Read again—

Resolution in this department, No. 4033, dated the 14th October 1875.

Read also—

Letter from the Comptroller and Auditor General, No. 143, dated the 16th April 1886.

Letter to all Accountants-General and Comptrollers, „ 762, „ 12th May 1886. and the following replies thereto :—

From the Comptroller, Burma, No. 5985-C.B., dated the 25th May 1886.
„ „ Central Provinces, No. 1082 G., dated the 29th May 1886.
„ Accountant-General, Punjab, „ 7258-T.A. „ 2nd June „
„ „ Madras „ 1563 „ 31st May „
„ Comptroller, Hyderabad „ 1884 „ 4th June „
„ „ Assam, No. 3 T.—2290, dated the 4th June 1886.
„ Accountant-General, Bengal, No. 204 B., dated the 19th June 1886.
„ „ N.-W. Provinces and Oudh, No. T.A.-D.C.O.—245, dated the 23rd June 1886.
„ „ Bombay, No. 7778-C.B., dated the 3rd July 1886.
„ Comptroller, India Treasuries, „ 330 P. „ 22nd „ „

Observations.—Under the orders laid down in the resolution read in the preamble, civil officers are required to submit to the Accountant-General or Comptroller returns of valuable ordnance and other stores and movable property in their custody, and the Accountants-General and Comptrollers are required to check these returns. The Comptroller and Auditor General having represented that the necessary check on the returns is of an administrative nature, and such as cannot be carried out by the account officers, inquiry was made of the several account officers whether the orders regarding the check and disposal of the returns were fully carried out, and whether any difficulty was experienced in carrying them out. The replies received from the account officers are to the effect that the orders, though observed to a considerable extent, are not fully carried out, and that there is difficulty in carrying out the orders.

Resolution.—In consideration of the circumstances stated above, the Governor-General in Council cancels the orders of October 1875, and desires that the local Governments and Administrative officers will be good enough to issue, in consultation with the Comptroller and Auditor General, such orders as will secure the submission of returns of valuable ordnance and other stores in the Civil Department to the proper administrative officers, and the necessary check by the administrative officers.

Order.—Ordered, that this resolution be communicated, for information and further orders, to the several local Governments and Administrations, to the Comptroller and Auditor General, to the several Accountants-General and Comptrollers, and to the Military Department.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

No. 1426-C.

Referred to the Accountant-General for remarks as to the nature of the returns considered necessary, and the administrative officers to whom they should be submitted for check.

Ootacamund,
24*th August* 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th September 1886, No. 2543.

Treasury Account Department.

With reference to resolution of the Government of India, Department of Finance and Commerce, No. 2430, dated 9th August 1886, regarding the future arrangement for the audit of the receipts and issues of stores in the Civil Department, forwarded to me for remarks as to the nature of the returns considered necessary and the administrative officers to whom they should be submitted for check, I have the honor to suggest that a return, in the accompanying form (marked A), be submitted annually, soon after the close of the official year, by each civil officer to the proper administrative officer.

2. Following the rules in regard to the preparation of the stock returns formerly required (rule 3, chapter 10, Civil Account Code, 3rd edition), the return should show the live-stock, European and other stores, and movable property in the custody of each officer including iron-safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and other mathematical instruments, boats, vehicles, horses and elephants, but should exclude articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes) books and articles of petty value, stores (such as stationery) supplied for consumption and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements. Any single article, the cost of which does not exceed Rs. 5, was set down by this office as an article "of petty value," and the same rule may be observed in the preparation of the returns now in question.

3. The return provides for receipts and writes-off during the year, and for the exhibition of opening and closing balances. Full and complete details would thus be laid before the administrative officer, from which he would be in a position to satisfy himself that all valuable articles of stock were properly accounted for.

4. I beg to enclose a statement (marked B) showing the administrative officers to whom the returns should be submitted. For these, I have, as far as possible, set down the controlling authority of the department or officer concerned, and would remark that, in the majority of cases, administrative officers need not apprehend any voluminous returns, for, with the exception of a few departments, such as the Police and Jail, the returns will contain only a few items and will in many cases be blank.

Enclosures.

A.

Return of Stores of the Department, District, for the year ending

Name of articles with description.	Balance on		Received during the year.		Total (2 + 3).		Written off during the year.		Balance on (4 — 5).	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
1	2		3		4		5		6	

Note.—Full particulars of the entries in column 5 should be given in the column of remarks.

B.

List of Officers furnishing Returns.	Administrative Officer.
The High Court, Madras	Government.
Chief Secretary to Government	Do.
Surgeon-General with Government	Do.
Resident of Travancore and Cochin	Do.
Secretary to Government, Revenue Department.	Do.
Military Secretary to Government	Do.
Secretary to Government, Public Works Department.	Do.
The Bishop of Madras	Do.
The Venerable the Archdeacon	Do.
Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
Commissioner of Salt and Abkári Revenue	Do.
Private Secretary to His Excellency the Governor.	Do.
Inspector-General of Registration	Do.
Do. of Jails	Do.
Director-General, Archæological Surveys	Do.
Sanitary Commissioner	Do.
Conservator of Forests, Northern Division	Board of Revenue.
Do. Southern do.	Do.
Examiner of Forest Accounts	Do.
Port Officer, Madras	Government.
Government Astronomer	Do.
Commissioner of Police	Do.
Government Pleader	Do.
Sheriff of Madras	Do.
Government Solicitor	Do.
Court of Small Causes	Do.
Political Officer, Vellore	Do.
Do. Tanjore	Do.
British Consular Agent, Karikal and Pondicherry.	Do.
Principal, Medical College	Director of Public Instruction.
Superintendent, Auxiliary Medical School	Do.
Chemical Examiner	Government.
Chief Presidency Magistrate, Egmore	Do.
Presidency Magistrate, Black Town	Do.
Principal, Civil Engineering College	Director of Public Instruction.
Principal, Presidency College	Do.
Senior Chaplain, Church of Scotland	Government.
Superintendent of Stamps and Stationery	Board of Revenue.
Do. of Revenue Survey	Do.
Do. of the Government Press	Chief Secretary.
Do. of Prisons	Inspector-General of Jails.
Commissioner for U.C.S. Examinations	Government.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
Superintendent, Government Central Museum.	Do.
Inspecter of Cattle Diseases and Local Cattle Disease Inspectors in districts.	Director of Revenue Settlement and Agriculture.
Registrar of the Diocese	The Venerable the Archdeacon of Madras.
President, Government Workhouse	Government.
Translators to Government	Do.
Examiner, Medical Accounts	Do.
Military Secretary to His Excellency the Governor on account of the Governor's Band.	Do.
Government Mineralogist	Do.
Deputy Chief Engineer in charge of the Government Lithographic Press.	Do.
Secretary to the Board of Examiners	Do.
Coroner	Do.
Director of the Government Cinchona Plantations.	Do.

List of Officers furnishing Returns.	Administrative Officer.
All departments under the Board of Revenue. .	Board of Revenue.
All officers of the Judicial Department ..	The High Court of Madras.
Do. of the Medical do. ..	Surgeon-General with Government.
Do. of the Ecclesiastical Department ..	The Venerable the Archdeacon.
Do. of the Educational do. ..	Director of Public Instruction.
Do. of the Police do. ..	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department ..	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
District Post establishments.	Board of Revenue.

Order—dated 1st October 1886, No. 1007, Financial.

Communicated to heads of departments who will arrange for submission of the returns in question in the form, and to the authorities, suggested by the Accountant-General. The returns should be submitted as soon after the end of the calendar year as possible, and should be carefully scrutinised by the officers concerned.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of the Secretariat.
„ all Heads of Departments.

Office Note to the Exer. P.W. Accts No. 3683 C.
dated 20th October 1886

For favor of remarks as to the existing practice in the P.W. Dept, and whether any further instructions are needed, with reference to the present Govt. of India Resolution.

Exd. T. O'Connor.

Office Note from the Examiner
P.W. Accts No. 535 dated 25th Octr. 1886.
Your O.N. No. 3683C d/ 20th Octr. 1886.

Under Code para 1968, Executive Engineers furnish this office half yearly with the Return of Tools and Plant in their Divisions, accompanied with the extract from the list of office furniture laid down in para 995. To the Executive Engineers' Returns are also appended list of stores and furniture in the offices of Supdg. Engrs.

2. As regards stores other than tools & plant, periodical Returns are also prescribed, and are rendered to this office, see Code paras 2014 et seq, 2226 and 2230.

3. Further instructions in the P.W.D. appear therefore to be unnecessary.

No. 2899 W. dy 3rd Novr 1886

Recorded. The rules in the P. W. Code provide for all that is necessary in the P. W. Dept.

(Sd) J. O. H

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 1st October 1886, No. 1007.

No. 2899 W. dy 3rd Novr 1886

OCTOBER.

Store Return.

Communicating to heads of departments with instructions, a form of — to be submitted by each civil officer to the proper administrative officer.

Excr. P.W. Accts.

with order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Government of India, Department of Finance and Commerce (Accounts and Finance—Rules and General Matters), dated Simla, 9th August 1886, No. 2430.

Read again—

Resolution in this department, No. 4033, dated the 14th October 1875.

Read also—

Letter from the Comptroller and Auditor General, No. 143, dated the 16th April 1886.

Letter to all Accountants-General and Comptrollers, „ 762, „ 12th May 1886. and the following replies thereto :—

From the Comptroller, Burma, No. 5985-C.B., dated the 25th May 1886.
„ „ Central Provinces, No. 1082 G., dated the 29th May 1886.
„ Accountant-General, Punjab, „ 7258-T.A. „ 2nd June „
„ „ Madras „ 1563 „ 31st May „
„ Comptroller, Hyderabad „ 1884 „ 4th June „
„ „ Assam, No. 3 T.—2290, dated the 4th June 1886.
„ Accountant-General, Bengal, No. 204 B., dated the 19th June 1886.
„ „ N.-W. Provinces and Oudh, No. T.A.-D.C.O.—245, dated the 23rd June 1886.
„ „ Bombay, No. 7778-C.B., dated the 3rd July 1886.
„ Comptroller, India Treasuries, „ 330 P. „ 22nd „ „

Observations.—Under the orders laid down in the resolution read in the preamble, civil officers are required to submit to the Accountant-General or Comptroller returns of valuable ordnance and other stores and movable property in their custody, and the Accountants-General and Comptrollers are required to check these returns. The Comptroller and Auditor General having represented that the necessary check on the returns is of an administrative nature, and such as cannot be carried out by the account officers, inquiry was made of the several account officers whether the orders regarding the check and disposal of the returns were fully carried out, and whether any difficulty was experienced in carrying them out. The replies received from the account officers are to the effect that the orders, though observed to a considerable extent, are not fully carried out, and that there is difficulty in carrying out the orders.

Resolution.—In consideration of the circumstances stated above, the Governor-General in Council cancels the orders of October 1875, and desires that the local Governments and Administrative officers will be good enough to issue, in consultation with the Comptroller and Auditor General, such orders as will secure the submission of returns of valuable ordnance and other stores in the Civil Department to the proper administrative officers, and the necessary check by the administrative officers.

Order.—Ordered, that this resolution be communicated, for information and further orders, to the several local Governments and Administrations, to the Comptroller and Auditor General, to the several Accountants-General and Comptrollers, and to the Military Department.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

No. 1426-C.

Referred to the Accountant-General for remarks as to the nature of the returns considered necessary, and the administrative officers to whom they should be submitted for check.

Ootacamund,
24*th August* 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th September 1886, No. 2543.

Treasury Account Department.

With reference to resolution of the Government of India, Department of Finance and Commerce, No. 2430, dated 9th August 1886, regarding the future arrangement for the audit of the receipts and issues of stores in the Civil Department, forwarded to me for remarks as to the nature of the returns considered necessary and the administrative officers to whom they should be submitted for check, I have the honor to suggest that a return, in the accompanying form (marked A), be submitted annually, soon after the close of the official year, by each civil officer to the proper administrative officer.

2. Following the rules in regard to the preparation of the stock returns formerly required (rule 3, chapter 10, Civil Account Code, 3rd edition), the return should show the live-stock, European and other stores, and movable property in the custody of each officer including iron-safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and other mathematical instruments, boats, vehicles, horses and elephants, but should exclude articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes) books and articles of petty value, stores (such as stationery) supplied for consumption and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements. Any single article, the cost of which does not exceed Rs. 5, was set down by this office as an article "of petty value," and the same rule may be observed in the preparation of the returns now in question.

3. The return provides for receipts and writes-off during the year, and for the exhibition of opening and closing balances. Full and complete details would thus be laid before the administrative officer, from which he would be in a position to satisfy himself that all valuable articles of stock were properly accounted for.

4. I beg to enclose a statement (marked B) showing the administrative officers to whom the returns should be submitted. For these, I have, as far as possible, set down the controlling authority of the department or officer concerned, and would remark that, in the majority of cases, administrative officers need not apprehend any voluminous returns, for, with the exception of a few departments, such as the Police and Jail, the returns will contain only a few items and will in many cases be blank.

Enclosures.

A.

Return of Stores of the Department, District, for the year ending

Name of articles with description.	Balance on		Received during the year.		Total (2 + 3).		Written off during the year.		Balance on (4 — 5).	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
1	2		3		4		5		6	

Note.—Full particulars of the entries in column 5 should be given in the column of remarks.

B.

List of Officers furnishing Returns.	Administrative Officer.
The High Court, Madras	Government.
Chief Secretary to Government	Do.
Surgeon-General with Government	Do.
Resident of Travancore and Cochin	Do.
Secretary to Government, Revenue Department.	Do.
Military Secretary to Government	Do.
Secretary to Government, Public Works Department.	Do.
The Bishop of Madras	Do.
The Venerable the Archdeacon	Do.
Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
Commissioner of Salt and Abkári Revenue	Do.
Private Secretary to His Excellency the Governor.	Do.
Inspector-General of Registration	Do.
Do. of Jails	Do.
Director-General, Archæological Surveys	Do.
Sanitary Commissioner	Do.
Conservator of Forests, Northern Division	Board of Revenue.
Do. Southern do.	Do.
Examiner of Forest Accounts	Do.
Port Officer, Madras	Government.
Government Astronomer	Do.
Commissioner of Police	Do.
Government Pleader	Do.
Sheriff of Madras	Do.
Government Solicitor	Do.
Court of Small Causes	Do.
Political Officer, Vellore	Do.
Do. Tanjore	Do.
British Consular Agent, Karikal and Pondicherry.	Do.
Principal, Medical College	Director of Public Instruction.
Superintendent, Auxiliary Medical School	Do.
Chemical Examiner	Government.
Chief Presidency Magistrate, Egmore	Do.
Presidency Magistrate, Black Town	Do.
Principal, Civil Engineering College	Director of Public Instruction.
Principal, Presidency College	Do.
Senior Chaplain, Church of Scotland	Government.
Superintendent of Stamps and Stationery	Board of Revenue.
Do. of Revenue Survey	Do.
Do. of the Government Press	Chief Secretary.
Do. of Prisons	Inspector-General of Jails.
Commissioner for U.C.S. Examinations	Government.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
Superintendent, Government Central Museum.	Do.
Inspector of Cattle Diseases and Local Cattle Disease Inspectors in districts.	Director of Revenue Settlement and Agriculture.
Registrar of the Diocese	The Venerable the Archdeacon of Madras.
President, Government Workhouse	Government.
Translators to Government	Do.
Examiner, Medical Accounts	Do.
Military Secretary to His Excellency the Governor on account of the Governor's Band.	Do.
Government Mineralogist	Do.
Deputy Chief Engineer in charge of the Government Lithographic Press.	Do.
Secretary to the Board of Examiners	Do.
Coroner	Do.
Director of the Government Cinchona Plantations.	Do.

List of Officers furnishing Returns.	Administrative Officer.
All departments under the Board of Revenue..	Board of Revenue.
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Do. of the Medical do. ..	Surgeon-General with Government.
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Do. of the Educational do. ..	Director of Public Instruction.
Do. of the Police do. ..	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department ..	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
District Post establishments.	Board of Revenue.

Order—dated 1st October 1886, No. 1007, Financial.

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(True Extract.)

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Chief Secretary.

To the Departments of the Secretariat.
„ all Heads of Departments.

Office Note to the Examiner P.W. Accts No. 3683c. dated 20th October 1886.

For favor of remarks as to the existing practice in the P.W. Dept, and whether any further instructions are needed with reference to the present Govt. of India Resolution.

Exd. T. O'Connor.

Office Note from the Examiner P.W. Accts No. 535 d/ 25th Octr. 1886.
your O.N. No. 3683c. d/ 20th Octr. 1886

under Code para 1968, Executive Engineers furnish this office half yearly with the Return of Tools and Plant in their Divisions accompanied with the extract from the list of office furniture laid down in para 995. To the Executive Engineers' Returns are also appended list of stores & furniture in the offices of Supdg. Engrs.

2. As regards stores other than tools and plant, periodical Returns are also prescribed, and are rendered to this office, see Code paras 2014, et seq, 2226 and 2230.

3. Further instructions in the P.W.D. appear therefore to be unnecessary.

No. 2899W. d/ 3rd Novr 1886

Recorded. The rules in the P.W. Code provide for all that is necessary in the P.W. dept

(Sd) J.O.H.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 1st October 1886, No. 1007.

No. 2899W. d/ 3rd Novr 1886

OCTOBER.

Store Return.

Communicating to heads of departments with instructions, a form of — to be submitted by each civil officer to the proper administrative officer.

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With order

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Name of articles with description.	Balance on		Received during the year.		Total (2 + 3).		Written off during the year.		Balance on (4 — 5).	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
1	2		3		4		5		6	

Note.—Full particulars of the entries in column 5 should be given in the column of remarks.

B.

List of Officers furnishing Returns.	Administrative Officer.
The High Court, Madras	Government.
Chief Secretary to Government	Do.
Surgeon-General with Government	Do.
Resident of Travancore and Cochin	Do.
Secretary to Government, Revenue Department.	Do.
Military Secretary to Government	Do.
Secretary to Government, Public Works Department.	Do.
The Bishop of Madras	Do.
The Venerable the Archdeacon	Do.
Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
Commissioner of Salt and Abkári Revenue	Do.
Private Secretary to His Excellency the Governor.	Do.
Inspector-General of Registration	Do.
Do. of Jails	Do.
Director-General, Archæological Surveys	Do.
Sanitary Commissioner	Do.
Conservator of Forests, Northern Division	Board of Revenue.
Do. Southern do.	Do.
Examiner of Forest Accounts	Do.
Port Officer, Madras	Government.
Government Astronomer	Do.
Commissioner of Police	Do.
Government Pleader	Do.
Sheriff of Madras	Do.
Government Solicitor	Do.
Court of Small Causes	Do.
Political Officer, Vellore	Do.
Do. Tanjore	Do.
British Consular Agent, Karikal and Pondicherry.	Do.
Principal, Medical College	Director of Public Instruction.
Superintendent, Auxiliary Medical School	Do.
Chemical Examiner	Government.
Chief Presidency Magistrate, Egmore	Do.
Presidency Magistrate, Black Town	Do.
Principal, Civil Engineering College	Director of Public Instruction.
Principal, Presidency College	Do.
Senior Chaplain, Church of Scotland	Government.
Superintendent of Stamps and Stationery	Board of Revenue.
Do. of Revenue Survey	Do.
Do. of the Government Press	Chief Secretary.
Do. of Prisons	Inspector-General of Jails.
Commissioner for U.C.S. Examinations	Government.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
Superintendent, Government Central Museum.	Do.
Inspecter of Cattle Diseases and Local Cattle Disease Inspectors in districts.	Director of Revenue Settlement and Agriculture.
Registrar of the Diocese	The Venerable the Archdeacon of Madras.
President, Government Workhouse	Government.
Translators to Government	Do.
Examiner, Medical Accounts	Do.
Military Secretary to His Excellency the Governor on account of the Governor's Band.	Do.
Government Mineralogist	Do.
Deputy Chief Engineer in charge of the Government Lithographic Press.	Do.
Secretary to the Board of Examiners	Do.
Coroner	Do.
Director of the Government Cinchona Plantations.	Do.

List of Officers furnishing Returns.	Administrative Officer.
All departments under the Board of Revenue. .	Board of Revenue.
All officers of the Judicial Department . .	The High Court of Madras.
Do. of the Medical do. . .	Surgeon-General with Government.
Do. of the Ecclesiastical Department . .	The Venerable the Archdeacon.
Do. of the Educational do. . .	Director of Public Instruction.
Do. of the Police do. . .	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department . .	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
District Post establishments.	Board of Revenue.

Order—dated 1st October 1886, No. 1007, Financial.

Communicated to heads of departments who will arrange for submission of the returns in question in the form, and to the authorities, suggested by the Accountant-General. The returns should be submitted as soon after the end of the calendar year as possible, and should be carefully scrutinised by the officers concerned.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of the Secretariat.
„ all Heads of Departments.

Office Note to the Examiner P.W. Accts. No. 3683c dj 30th Octr. 1886.

For favor of remarks as to the existing practice in the P.W. Dept., and whether any further instructions are needed, with reference to the present Govt. of India

Exd. T. O'Connor.

Resolution.

Office Note from the Examiner P.W. Accts. No. 535 dated 25th October 1886 your O.N. No. 3683c dj 30th Octr. 1886.

Under Code para 1968, Executive Engineers furnish this office half yearly with the Return of Tools and Plant in their Divisions, accompanied with the extract from the list of office furniture laid down in para 995. To the Executive Engineers' Returns are also appended list of Stores and furniture in the offices of Supdg. Engrs.

2. As regards stores other than tools and plant, periodical Returns are also prescribed, and are rendered to this office, See Code paras 2014 et seq, 2226 and 2230.

3. Further instructions in the P.W.D. appear therefore to be unnecessary.

No. 2899 W. d/ 3rd Nov. 1886

Recorded. The rules in the P.W. Code provide for all that is necessary in the P.W. Dept.

(Sd) J. O. H.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 1st October 1886, No. 1007.

No. 2899 W. d/ 3rd Nov. 1886

OCTOBER.

Store Return.

Communicating to heads of departments with instructions, a form of — to be submitted by each civil officer to the proper administrative officer.

Escr. P.W. Secks.

With order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Government of India, Department of Finance and Commerce (Accounts and Finance—Rules and General Matters), dated Simla, 9th August 1886, No. 2430.

Read again—

Resolution in this department, No. 4033, dated the 14th October 1875.

Read also—

Letter from the Comptroller and Auditor General, No. 143, dated the 16th April 1886.

Letter to all Accountants-General and Comptrollers, „ 762, „ 12th May 1886. and the following replies thereto :—

From the Comptroller, Burma, No. 5985-C.B., dated the 25th May 1886.
„ „ Central Provinces, No. 1082 G., dated the 29th May 1886.
„ Accountant-General, Punjab, „ 7258-T.A. „ 2nd June „
„ „ Madras „ 1563 „ 31st May „
„ Comptroller, Hyderabad „ 1884 „ 4th June „
„ „ Assam, No. 3 T.—2290, dated the 4th June 1886.
„ Accountant-General, Bengal, No. 204 B., dated the 19th June 1886.
„ „ N.-W. Provinces and Oudh, No. T.A.-D.C.O.—245, dated the 23rd June 1886.
„ „ Bombay, No. 7778-C.B., dated the 3rd July 1886.
„ Comptroller, India Treasuries, „ 330 P. „ 22nd „ „

Observations.—Under the orders laid down in the resolution read in the preamble, civil officers are required to submit to the Accountant-General or Comptroller returns of valuable ordnance and other stores and movable property in their custody, and the Accountants-General and Comptrollers are required to check these returns. The Comptroller and Auditor General having represented that the necessary check on the returns is of an administrative nature, and such as cannot be carried out by the account officers, inquiry was made of the several account officers whether the orders regarding the check and disposal of the returns were fully carried out, and whether any difficulty was experienced in carrying them out. The replies received from the account officers are to the effect that the orders, though observed to a considerable extent, are not fully carried out, and that there is difficulty in carrying out the orders.

Resolution.—In consideration of the circumstances stated above, the Governor-General in Council cancels the orders of October 1875, and desires that the local Governments and Administrative officers will be good enough to issue, in consultation with the Comptroller and Auditor General, such orders as will secure the submission of returns of valuable ordnance and other stores in the Civil Department to the proper administrative officers, and the necessary check by the administrative officers.

Order.—Ordered, that this resolution be communicated, for information and further orders, to the several local Governments and Administrations, to the Comptroller and Auditor General, to the several Accountants-General and Comptrollers, and to the Military Department.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

No. 1426-C.

Referred to the Accountant-General for remarks as to the nature of the returns considered necessary, and the administrative officers to whom they should be submitted for check.

Ootacamund,
24*th August* 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th September 1886, No. 2543.

Treasury Account Department.

With reference to resolution of the Government of India, Department of Finance and Commerce, No. 2430, dated 9th August 1886, regarding the future arrangement for the audit of the receipts and issues of stores in the Civil Department, forwarded to me for remarks as to the nature of the returns considered necessary and the administrative officers to whom they should be submitted for check, I have the honor to suggest that a return, in the accompanying form (marked A), be submitted annually, soon after the close of the official year, by each civil officer to the proper administrative officer.

2. Following the rules in regard to the preparation of the stock returns formerly required (rule 3, chapter 10, Civil Account Code, 3rd edition), the return should show the live-stock, European and other stores, and movable property in the custody of each officer including iron-safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and other mathematical instruments, boats, vehicles, horses and elephants, but should exclude articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes) books and articles of petty value, stores (such as stationery) supplied for consumption and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements. Any single article, the cost of which does not exceed Rs. 5, was set down by this office as an article "of petty value," and the same rule may be observed in the preparation of the returns now in question.

3. The return provides for receipts and writes-off during the year, and for the exhibition of opening and closing balances. Full and complete details would thus be laid before the administrative officer, from which he would be in a position to satisfy himself that all valuable articles of stock were properly accounted for.

4. I beg to enclose a statement (marked B) showing the administrative officers to whom the returns should be submitted. For these, I have, as far as possible, set down the controlling authority of the department or officer concerned, and would remark that, in the majority of cases, administrative officers need not apprehend any voluminous returns, for, with the exception of a few departments, such as the Police and Jail, the returns will contain only a few items and will in many cases be blank.

Enclosures.

A.

Return of Stores of the Department, District, for the year ending

Name of articles with description.	Balance on		Received during the year.		Total (2 + 3).		Written off during the year.		Balance on (4 — 5).	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
1	2		3		4		5		6	

Note.—Full particulars of the entries in column 5 should be given in the column of remarks.

B.

List of Officers furnishing Returns.	Administrative Officer.
The High Court, Madras	Government.
Chief Secretary to Government	Do.
Surgeon-General with Government	Do.
Resident of Travancore and Cochin	Do.
Secretary to Government, Revenue Department.	Do.
Military Secretary to Government	Do.
Secretary to Government, Public Works Department.	Do.
The Bishop of Madras	Do.
The Venerable the Archdeacon	Do.
Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
Commissioner of Salt and Abkári Revenue	Do.
Private Secretary to His Excellency the Governor.	Do.
Inspector-General of Registration	Do.
Do. of Jails	Do.
Director-General, Archæological Surveys	Do.
Sanitary Commissioner	Do.
Conservator of Forests, Northern Division	Board of Revenue.
Do. Southern do.	Do.
Examiner of Forest Accounts	Do.
Port Officer, Madras	Government.
Government Astronomer	Do.
Commissioner of Police	Do.
Government Pleader	Do.
Sheriff of Madras	Do.
Government Solicitor	Do.
Court of Small Causes	Do.
Political Officer, Vellore	Do.
Do. Tanjore	Do.
British Consular Agent, Karikal and Pondicherry.	Do.
Principal, Medical College	Director of Public Instruction.
Superintendent, Auxiliary Medical School	Do.
Chemical Examiner	Government.
Chief Presidency Magistrate, Egmore	Do.
Presidency Magistrate, Black Town	Do.
Principal, Civil Engineering College	Director of Public Instruction.
Principal, Presidency College	Do.
Senior Chaplain, Church of Scotland	Government.
Superintendent of Stamps and Stationery	Board of Revenue.
Do. of Revenue Survey	Do.
Do. of the Government Press	Chief Secretary.
Do. of Prisons	Inspector-General of Jails.
Commissioner for U.C.S. Examinations	Government.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
Superintendent, Government Central Museum.	Do.
Inspecter of Cattle Diseases and Local Cattle Disease Inspectors in districts.	Director of Revenue Settlement and Agriculture.
Registrar of the Diocese	The Venerable the Archdeacon of Madras.
President, Government Workhouse	Government.
Translators to Government	Do.
Examiner, Medical Accounts	Do.
Military Secretary to His Excellency the Governor on account of the Governor's Band.	Do.
Government Mineralogist	Do.
Deputy Chief Engineer in charge of the Government Lithographic Press.	Do.
Secretary to the Board of Examiners	Do.
Coroner	Do.
Director of the Government Cinchona Plantations.	Do.

List of Officers furnishing Returns.	Administrative Officer.
All departments under the Board of Revenue. .	Board of Revenue.
All officers of the Judicial Department . .	The High Court of Madras.
Do. of the Medical do. . .	Surgeon-General with Government.
Do. of the Ecclesiastical Department . .	The Venerable the Archdeacon.
Do. of the Educational do. . .	Director of Public Instruction.
Do. of the Police do. . .	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department . .	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
District Post establishments.	Board of Revenue.

Order—dated 1st October 1886, No. 1007, Financial.

Communicated to heads of departments who will arrange for submission of the returns in question in the form, and to the authorities, suggested by the Accountant-General. The returns should be submitted as soon after the end of the calendar year as possible, and should be carefully scrutinised by the officers concerned.

(True Extract.)

for *Chief Secretary.*

To the Departments of the Secretariat.
„ all Heads of Departments.

Exd. T. O'Connor.

R/467 5/
21-10-86.

No 3683C dated 20th Octr/86

To

C

For favor of remarks as to the existing practice in the Public Works Department and whether any further instructions are needed with reference to the present Government of India Resolutions.

Fole
27/10/86.
W.

Govt. of {1886} Madras.

FINANCIAL.

20.8C

Issued

Recd. 18.10.86 *Encl.*

G.O., 1st October 1886, No. 1007.

OCTOBER.

Store Return.

Communicating to heads of departments with instructions, a form of — to be submitted by each civil officer to the proper administrative officer.

[C. No. 8.]

GOVT. OF MADRAS. } 1886. {P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras 25th October 1886.

OFFICE NOTE No. 535-

Encl: one

To

W.

Your O. N. No. 3683 C. dated 20th October 1886.

Under Code para 1968 Executive Engineers furnish this Office half yearly with the Return of Tools and Plant in their Divisions accompanied with the extract from the list of Office furniture laid down in para 995. To the Executive Engineers' Returns are also appended list of stores and furniture in the Offices of Superintending Engineers.

2. As regards stores other than tools and plant, periodical Returns are also prescribed, and are rendered to this Office, see Code paras 2014 et seq, 2226 and 2230.

3. Further instructions in the P. W. D. appear therefore to be unnecessary.

C.

KEEP-WITH Genl. No.

dated 188 .

13603 C 20.10.86.
No. 114. 15.11.75

No. 2899 W.d/3rd Nov. 1886

Recorded. The rules in the P.W. Code provide for all that is necessary in the P.W. Dept.

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Exr. P.W. Accts.

3/11/86

P.W.C. No. 834 Enl 1

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Enl 1

No. 2899 W.d/3rd Nov. 1886

Write ord

1ST OCTOBER 1886, No. 1007, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Government of India, Department of Finance and Commerce (Accounts and Finance—Rules and General Matters), dated Simla, 9th August 1886, No. 2430.

Read again—

Resolution in this department, No. 4033, dated the 14th October 1875.

Read also—

Letter from the Comptroller and Auditor General, No. 143, dated the 16th April 1886.

Letter to all Accountants-General and Comptrollers, „ 762, „ 12th May 1886. and the following replies thereto :—

From the Comptroller, Burma, No. 5985-C.B., dated the 25th May 1886.
„ „ Central Provinces, No. 1082 G., dated the 29th May 1886.
„ Accountant-General, Punjab, „ 7258-T.A. „ 2nd June „
„ „ Madras „ 1563 „ 31st May „
„ Comptroller, Hyderabad „ 1884 „ 4th June „
„ „ Assam, No. 3 T.—2290, dated the 4th June 1886.
„ Accountant-General, Bengal, No. 204 B., dated the 19th June 1886.
„ „ N.-W. Provinces and Oudh, No. T.A.-D.C.O.—245, dated the 23rd June 1886.
„ „ Bombay, No. 7778-C.B., dated the 3rd July 1886.
„ Comptroller, India Treasuries, „ 330 P. „ 22nd „ „

Observations.—Under the orders laid down in the resolution read in the preamble, civil officers are required to submit to the Accountant-General or Comptroller returns of valuable ordnance and other stores and movable property in their custody, and the Accountants-General and Comptrollers are required to check these returns. The Comptroller and Auditor General having represented that the necessary check on the returns is of an administrative nature, and such as cannot be carried out by the account officers, inquiry was made of the several account officers whether the orders regarding the check and disposal of the returns were fully carried out, and whether any difficulty was experienced in carrying them out. The replies received from the account officers are to the effect that the orders, though observed to a considerable extent, are not fully carried out, and that there is difficulty in carrying out the orders.

Resolution.—In consideration of the circumstances stated above, the Governor-General in Council cancels the orders of October 1875, and desires that the local Governments and Administrative officers will be good enough to issue, in consultation with the Comptroller and Auditor General, such orders as will secure the submission of returns of valuable ordnance and other stores in the Civil Department to the proper administrative officers, and the necessary check by the administrative officers.

Order.—Ordered, that this resolution be communicated, for information and further orders, to the several local Governments and Administrations, to the Comptroller and Auditor General, to the several Accountants-General and Comptrollers, and to the Military Department.

(Signed) J. F. FINLAY,
Offg. Under Secy. to the Govt. of India.

No. 1426-C.

Referred to the Accountant-General for remarks as to the nature of the returns considered necessary, and the administrative officers to whom they should be submitted for check.

Ootacamund,
24*th August* 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 10th September 1886, No. 2543.

Treasury Account Department.

With reference to resolution of the Government of India, Department of Finance and Commerce, No. 2430, dated 9th August 1886, regarding the future arrangement for the audit of the receipts and issues of stores in the Civil Department, forwarded to me for remarks as to the nature of the returns considered necessary and the administrative officers to whom they should be submitted for check, I have the honor to suggest that a return, in the accompanying form (marked A), be submitted annually, soon after the close of the official year, by each civil officer to the proper administrative officer.

2. Following the rules in regard to the preparation of the stock returns formerly required (rule 3, chapter 10, Civil Account Code, 3rd edition), the return should show the live-stock, European and other stores, and movable property in the custody of each officer including iron-safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and other mathematical instruments, boats, vehicles, horses and elephants, but should exclude articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes) books and articles of petty value, stores (such as stationery) supplied for consumption and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements. Any single article, the cost of which does not exceed Rs. 5, was set down by this office as an article "of petty value," and the same rule may be observed in the preparation of the returns now in question.

3. The return provides for receipts and writes-off during the year, and for the exhibition of opening and closing balances. Full and complete details would thus be laid before the administrative officer, from which he would be in a position to satisfy himself that all valuable articles of stock were properly accounted for.

4. I beg to enclose a statement (marked B) showing the administrative officers to whom the returns should be submitted. For these, I have, as far as possible, set down the controlling authority of the department or officer concerned, and would remark that, in the majority of cases, administrative officers need not apprehend any voluminous returns, for, with the exception of a few departments, such as the Police and Jail, the returns will contain only a few items and will in many cases be blank.

Enclosures.

A.

Return of Stores of the Department, District, for the year ending

Name of articles with description.	Balance on		Received during the year.		Total (2 + 3).		Written off during the year.		Balance on (4 — 5).	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
1	2		3		4		5		6	

Note.—Full particulars of the entries in column 5 should be given in the column of remarks.

B.

List of Officers furnishing Returns.	Administrative Officer.
The High Court, Madras	Government.
Chief Secretary to Government	Do.
Surgeon-General with Government	Do.
Resident of Travancore and Cochin	Do.
Secretary to Government, Revenue Department.	Do.
Military Secretary to Government	Do.
Secretary to Government, Public Works Department.	Do.
The Bishop of Madras	Do.
The Venerable the Archdeacon	Do.
Director of Public Instruction	Do.
Accountant-General and Commissioner of Paper Currency, Madras.	Do.
Inspector-General of Police	Do.
Director of Revenue Settlement and Agriculture.	Do.
Commissioner of Salt and Abkári Revenue	Do.
Private Secretary to His Excellency the Governor.	Do.
Inspector-General of Registration	Do.
Do. of Jails	Do.
Director-General, Archæological Surveys	Do.
Sanitary Commissioner	Board of Revenue.
Conservator of Forests, Northern Division	Do.
Do. Southern do.	Do.
Examiner of Forest Accounts	Government.
Port Officer, Madras	Do.
Government Astronomer	Do.
Commissioner of Police	Do.
Government Pleader	Do.
Sheriff of Madras	Do.
Government Solicitor	Do.
Court of Small Causes	Do.
Political Officer, Vellore	Do.
Do. Tanjore	Do.
British Consular Agent, Karikal and Pondicherry.	Director of Public Instruction.
Principal, Medical College	Do.
Superintendent, Auxiliary Medical School	Government.
Chemical Examiner	Do.
Chief Presidency Magistrate, Egmore	Do.
Presidency Magistrate, Black Town	Director of Public Instruction.
Principal, Civil Engineering College	Do.
Principal, Presidency College	Government.
Senior Chaplain, Church of Scotland	Board of Revenue.
Superintendent of Stamps and Stationery	Do.
Do. of Revenue Survey	Chief Secretary.
Do. of the Government Press	Inspector-General of Jails.
Do. of Prisons	Government.
Commissioner for U.C.S. Examinations	Do.
Protector of Emigrants	Do.
Paymaster, Carnatic Stipends	Do.
Superintendent, Government Central Museum.	Director of Revenue Settlement and Agriculture.
Inspecter of Cattle Diseases and Local Cattle Disease Inspectors in districts.	The Venerable the Archdeacon of Madras.
Registrar of the Diocese	Government.
President, Government Workhouse	Do.
Translators to Government	Do.
Examiner, Medical Accounts	Do.
Military Secretary to His Excellency the Governor on account of the Governor's Band.	Do.
Government Mineralogist	Do.
Deputy Chief Engineer in charge of the Government Lithographic Press.	Do.
Secretary to the Board of Examiners	Do.
Coroner	Do.
Director of the Government Cinchona Plantations.	Do.

List of Officers furnishing Returns.	Administrative Officer.
All departments under the Board of Revenue..	Board of Revenue.
All officers of the Judicial Department ..	The High Court of Madras.
Do. of the Medical do. ..	Surgeon-General with Government.
Do. of the Ecclesiastical Department ..	The Venerable the Archdeacon.
Do. of the Educational do. ..	Director of Public Instruction.
Do. of the Police do. ..	Inspector-General of Police.
All subordinate officers of the Department of Revenue Settlement and Agriculture.	Director of Revenue Settlement and Agriculture.
All officers of the Salt and Abkári Department.	Commissioner of Salt and Abkári Revenue.
All officers of the Registration Department ..	Inspector-General of Registration.
Do. of the Jail Department	Do. of Jails.
All subordinate officers of the Forest Department.	Conservator of Forests concerned.
All officers of the Marine Department below Port Officer, Madras.	Port Officer, Madras.
All subordinate officers of the Revenue Survey Department.	Superintendent, Revenue Survey.
District Post establishments.	Board of Revenue.

Order—dated 1st October 1886, No. 1007, Financial.

Communicated to heads of departments who will arrange for submission of the returns in question in the form, and to the authorities, suggested by the Accountant-General. The returns should be submitted as soon after the end of the calendar year as possible, and should be carefully scrutinised by the officers concerned.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of the Secretariat.
„ all Heads of Departments.

Office Note to the Examiner P.W. Accts.
No. 3683C. dated 20th October 1886.

For favor of remarks as to the existing practice in the P.W. Dept, & whether any further instructions are needed, with reference to the present Govt. of India

Exd. T. O'Connor.
Resolution.

Office Note from the Examiner P.W. Accts, No. 535 dated 25th October 1886
your O.N. No. 3683C. d/ 20th Oct. 1886.

Under Code para 1968, Executive Engineers furnish this office half yearly with the Return of Tools and Plant in their division accompanied with the extract from the list of office furniture laid down in para 995. To the Executive Engineers' Returns are also appended list of stores and furniture in the offices of Suptg. Engineers.

2. As regards stores other than tools and plant, periodical Returns are also prescribed, and are rendered to this office, See Code paras 2014 et seq, 2226 and 2230.

3. Further instructions in the P.W.D. appear therefore to be unnecessary.