

4/22/10



Supdgr's Office 4th Circle
Camp Salcode 2nd October 1888

No. 429
From

J. W. Martin Esq.
Executive Engineer, in charge
Fourth Circle, S.W.

To

The Chief Engineer,
S. W. Department.

Sir,

I have the honor to forward
herewith a report received from the
Executive Engineer, Nilgiri Division,
regarding the death of a bullock, in
the prescribed form; and request you
will be good enough to obtain the
sanction of Government to write off
the animal from the Tools Return
of the Division.

I have the honor to be,

Sir,

Your most Obedt. servant.

J. W. Martin
Executive Engineer, in charge
4th circle

REFERENCE TO MADRAS P. W. D. CODE.

PARA. 2019.



DIVISION— Nilgiri *W. D. 10117/30*

STATION— Ootacamund

Report of the Survey of Stores which have
become unserviceable.

No. 2553 Dated 29th Sept 1888

Submitted to the Superintending Engineer *IV*
Circle for orders, with reference to Para. 2019 of the
Code.

J. B. L. Martin
Executive Engineer,
Nilgiri Div.

No. _____ Dated _____ 188

Returned to the Executive Engineer for necessary
action as per orders noted within.

Superintending Engineer,
Circle.

No. _____ Dated _____ 188

Forwarded to the Examiner, P. W. Accounts, with
the Accounts for the month of _____ 188

Executive Engineer.

Number or Quantity.	Description of Articles.	VALUE ON THE STOCK BOOKS.			Date of Receipt.	Remarks by the Subordinate in charge explaining the cause of the Articles becoming unserviceable.	Remarks by the Executive Engineer.	Orders of the Superintending Engineer.
		Rate	Amount.					
1	Bullock	Rs. 50	Rs. 50	A. P.	Not known	Died of old age.		

Station Gudalun
Dated 29 Sept 1888

[Signature]
Executive Engineer, Milgrin

Circular No. 14 Public Works.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, the 14th September, 1888.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

The following is forwarded to the Local Governments, Administrations and Officers noted in the margin for information and guidance.

By order,

A. R. BECHER,
Offg. Under Secretary.

No. 4145, Simla, the 28th July 1888.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

THE following rules deduced from past decisions and practice are prescribed for regulating the conditions under which one Department of the public service may charge another Department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

1.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles:—

A—Public Service Departments.—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of government, or (b) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of the service rendered; e.g.:—

(a) Departments classed under Administration—Jails, Police, Roads and Buildings, Irrigation (i.e., Maintenance of Public Tanks and Water-ways), Military Works, Army.

(b) Survey, Government Printing, Stationery.

B—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of government or administration: e.g.:—
Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by Rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (see Rule VI).

V.—In exceptional cases, where it has been considered advisable to shew in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed: e.g.:—
Supply of stationery and printed forms to Railways.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and, so far as regards the work of this branch, it is allowed to charge as a commercial department: e.g.:—
Jail manufacture, Survey map publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage).

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department: e.g.:—
Workshops of a Department, Agent for Government Consignments (services for Civil Departments), Mathematical Instrument Factory, Commissariat (employed on Petty services), Dockyards, Arsenals.

VIII(a).—A regularly organised store branch of a department (whether service or commercial) should charge any other department whose requirements it is made for the convenience of the public service to supply: e.g.:—
Medical stores to Civil Departments.

Exception.—Military stores supplied from arsenals other than accoutrements supplied to police for ordinary purposes. As the issue of these stores represents military or quasi-military operations somewhere, nothing is gained by giving credit for them under "Army."

(b).—In order to prevent undue exaggeration of the public revenue and expenditure, a store department, which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores and not by credit to receipts.

IX.—Petty and casual supplies made for the convenience of the public service to one department of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X.—A public department cannot be assessed to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI.—All payments of amounts due by one public department to another should be made by book transaction, except—

- (1) when such book transfers do not suit the methods of account or of business adopted by the receiving department;
- (2) when the payments do not exceed Rs. 50, and are dealt with as contingent expenditure of the paying department.

ORDER.—Ordered, that copies of this Resolution be forwarded to the several Departments of the Government of India; the Comptroller and Auditor General; and the several Accountants General and Comptrollers.

*Communicated to officers
of the P.W. Dept for information
and guidance.*

Ref. P.W.

*Ch. Engrs. for Saur.
Comdg. Engrs. for Rys*

G. C. Press, Simla.—No. 314 P. W. D., A. G.—19-9-88.—1,700.

Supdy Engrs.

Comdg. Asstt to Govt.

Engr. P.W. Accts

Engr. Ry. Accts