(1) பக்கங்களின் எண்ணிக்கை 42

(2) புதுக்கித் திருப்பிய நாள் 11/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(6)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 1077

அச்சகம்
பலவகை

நாள் : 23.4-1889 ~~19~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

21. Sheets

ஆவண, கா-1—18,006—15-6-87.

1077
1

23rd April 1889, No. 1077 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

From the Examiner, Public Works Accounts, dated 11th January 1889, No. 24.
Office note from the Chief Secretary, „ 1st February „ „
From the Examiner, Public Works Accounts, „ 14th March „ „ 333.
Office note from the Chief Secretary, „ 26th „ „ „
From the Examiner, Public Works Accounts, „ 8th April „ „ 448.

Order—dated 23rd April 1889, No. 1077 W., Public Works.

The Examiner raises objections to the adoption of a distinction which is prescribed by the Government of India, and is undoubtedly real and important, viz., the distinction between "supplies and services" and ordinary "contingencies." The Government in order to obtain uniformity in all departments has classified the items, and the Examiner now wants to classify under "contingencies" certain charges which the Government has decided to be "supplies and services." The Government cannot approve of this.

2. Assuming that "Establishment, Contingencies" is a main head of account prescribed for the Public Works Department by the Government of India which cannot be altered by the Local Government, still there seems nothing to prevent the Local Government prescribing sub-heads or detailed entries which are considered necessary. The Examiner himself admits this.

3. The Government accordingly desires that under the main head "Establishment, Contingencies" two minor heads—

I. Supplies and services,
II. Office contingencies,

be opened out, and that the expenditure under these be arranged in accordance with the list in G.O., No. 783, Financial, dated 20th October 1888, so far as the items occur in the Public Works Department. The form of the Government of India accounts will thus not be disturbed, and the uniformity which Government desires in departmental classification will be attained.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To the Examiner, Public Works Accounts.
„ Financial Department.

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated April, 23rd.

Recd.

Encl.

G.O., 23rd April 1889, No. 1077 W.

APRIL.

Contingencies

Passing orders on correspondence on the subject of additional heads of classification suggested by the Examiner, Public Works Accounts, of expenditure under —.

1077/2

5th November 1887, No. 1175, Financial.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

From C. J. WEIR, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to all Local Governments and Administrations (except Hyderabad), dated Simla, 21st October 1887, No. 5634.

I am directed to forward, herewith, a copy of the preface to the civil estimates for the year 1887-88, and to invite your attention to the change of practice and of form described therein.

2. I am to request further that the arrangement prescribed in the preface may be followed, as far as possible, in the departmental estimates. There is no intention, however, of laying down any rules as to the amount of detail which Local Governments may require in the estimates submitted to them by heads of departments; but it will be, in many ways, of great advantage if the items of the estimates received and considered by the Local Governments are arranged in the same order as those made up in the account offices, so that reference may be made directly from one to the other, and the account office estimates may become more useful than they hitherto have been for departmental and administrative purposes.

3. Copies of the civil estimates and of the preface have been furnished to the local accounts officer for distribution to heads of departments in each province, whose attention, it is requested, may be drawn to the arrangement.

Enclosure.

PREFACE.

The estimates for the present year are exhibited in the following pages in greater detail and in more uniform arrangement than has hitherto been customary, the object being to render them more generally useful to Local Governments and departmental controlling officers. Each departmental controlling officer will be able to ascertain directly from these estimates all the figures of revenue and expenditure for which he is responsible, and it is intended that each such officer should have a copy of at least the part of the estimates affecting him, and should use it as the standard by which he should exercise his control.

It is also hoped that estimates and accounts prepared for departmental use, and for the orders of Local Governments, may, as far as possible, follow the same arrangement (with any necessary addition of details), so that the work of estimating and accounting may be simplified by the adoption of a form which, it is hoped, will suit administrative as well as account officers.

The estimates have been compiled on the following plan :—

Arrangement of Major Heads.

1. A statement is given under each major head in the first place of the totals of the minor heads of which it is composed, divided into (*a*) Imperial, (*b*) Provincial, (*c*) Local.

Arrangement of Minor Heads.

2. Each minor head is then taken up in turn, and all the detailed heads subordinate to it are exhibited, all receipts or expenditure, whether Imperial, Provincial or Local, under one minor head being shown consecutively and the total of the minor head given at foot; this total includes the whole receipts or expenditure, whether Imperial, Provincial or Local, under the same minor head.

3. In cases where the figures under a minor head are unduly large, the minor head has been split up into sub-heads. In this case a total is given for each sub-head, Imperial sub-heads being all exhausted before Provincial or Local sub-heads under the same minor heads are touched. When all the sub-heads are exhausted, the following totals are given :—

Total Imperial Sub-heads.
Total Provincial Sub-heads.
Total Local Sub-heads.
Total Minor heads.

Arrangement of Sub-Heads.

4. The main divisions of the details of each minor head of expenditure, or, where a minor head is divided into sub-heads, the main details of each sub-head, are—(1) Salaries, (2) Establishments, (3) Allowances, (4) Supplies and Services, (5) Special charges, and (6) Contingent charges.

Salaries.

The distinction between the first two of these is mainly that between gazetted and non-gazetted officers, and the amounts given under the first include salaries, personal allowances, and fixed allowances given for separate duties (*e.g.*, lunatic asylum allowances to medical officers). Every salary is now separately traceable in the estimates.

When a salary is divided between two departments, the salary is entered as if it were chargeable to the principal head only (the combined designation of the officer being there shown in full), and the amount to be transferred to the estimate under the other head is deducted at foot. Under the head to which the amount is transferred, an entry is made showing the part salary transferred.

Additional allowances which are not salaries are distinguished as such.

5. All graded officers of any regular service are entered under salaries, *e.g.*, tahsildars and mamlatdars.

6. The inconvenient and continually recurring entry "Deduct Civil Service Annuity" has been avoided by the plan of showing the salaries of Civilians net as under—

	RS.
1 Chief Secretary (3,000)^4	34,560
2 Secretaries, Judicial (2,250)^4 and Financial (1,800)^4	46,656
3 Under Secretaries (1,000^4), (1,000)^4, (800)^4	32,256
	1,13,472

where the figure ^{4} means subject in the case of Covenanted Civilians to 4 per cent. deduction for annuity.

Establishments.

7. Under the head Establishments, the establishments of different classes have been shown separately. Officers on the clerical establishment drawing salaries of Rs. 200 or over (or in the case of progressive salaries whose minimum is Rs. 200 or over), are shown separately from clerks on lower salaries, and clerks are always shown distinguished from servants.

Persons serving in special capacities, such as translators, civil court ameens and nazirs, are shown separately, and not lumped up with clerks.

Similarly, process-serving and copying establishments are shown separately.

Allowances.

8. Under the head Allowances are entered travelling allowances, house-rent allowances (rent itself is a contingent charge), conveyance allowances, and the like.

Contingencies, &c.

9. The main distinction between "Supplies and Services" and "Contingencies" is that the former is intended to show what may be described as regular systems of expenditure requiring special arrangement and management, while the latter shows expenditure of a more incidental kind, which is incurred from time to time as necessity arises. In other words, "Supplies and Services" indicate charges which are for the most part peculiar to the department in which they are incurred, whereas "Contingencies" represent expenditure which is of much the same kind whatever the department be to which the officer incurring it belongs.

1077/3

Among the former may be reckoned—

Manufacturing charges in salt and opium.
Charges of field work in surveying.
Purchase of instruments (survey).
Petty construction and repairs.
Purchase of food in jails and in police.
Dieting charges in hospitals.
Supply of medicines.
Purchase and taking up of land.
Gardening charges in botanical gardens.
Postal conveyance in post office.
Remittance of treasure within the district.
Charges for conducting law suits.
Diet-money of witnesses.
Way charges of escorts (police).
Clothing (police and jails).
Arms and accoutrements.
Secret service money.
Feed and keep of cattle (pounds).
Purchase of material (printing).

Among the latter have been shown postage and telegram charges, office charges, rents, rates, and taxes, &c.

An appendix has been added, breaking up the large numbers of establishments into their component parts of classes of officers, grades, and distribution.

(Signed) H. F. CLOGSTOUN,
Offg. Comptroller-General.

10th September 1887.

ORDER—dated 5th November 1887, No. 1175, Financial.

Communicated to all heads of departments, in continuation of paragraph 4 of G.O., No. 915, Financial, dated 16th August 1887, for information and guidance.

(True Extract.)

H. E. STOKES,
Chief Secretary.

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

Exd. E. Fernandez.

No. 3158 W. of 22nd Nov. /87

Govt. of {1887} Madras.

FINANCIAL.

Recorded
(Sd) J. O. H.

Issued

Recd.

Encl.

G.O., 5th November 1887, No. 1175.

NOVEMBER.

Civil Estimates.

Communicating to all heads of departments letter from Government of India forwarding copy of the preface to the — for 1887-88, and inviting attention to the change of practice and of form described therein.

With Order

30th November 1888, No. 3787 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

Proceedings of Government, Financial Dept., dated 20th Nov. 1888, No. 783.
Office note from Examiner, Public Works Accounts, „ 21st „ „ „ 2632.

Order—dated 30th November 1888, No. 3787 W., Public Works.

The following classification of expenditure under office contingencies will be adopted from 1st April 1889 in supersession of the classification given on form No. M. 155:—

Contingencies.

1. Section writing.
2. Fees for searching records.
3. Country stationery.
4. Carriage of stationery.
5. Carriage of records.
6. Freight, carriage or boat-hire.
7. Packing charges.
8. Binding charges.
9. Cloth for records.
10. Purchase of ordinary books of reference.
11. Purchase of periodicals.
12. Subscriptions to newspapers.
13. Hot and cold weather charges.
14. Service postage.
15. Service telegrams.
16. Telephone charges.
17. Peons' belts and badges.
18. Clothing of servants.
19. Rent.
20. Rates and taxes.
21. Office scales and weights.
22. Tour charges other than those met from travelling allowances.
23. Purchase and repair of furniture.
24. Purchase of country articles other than stationery.
25. Lighting charges.
26. Hire of sweepers.
27. Other office expenses.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ Consulting Engineer for Railways.
To Superintending Engineers.
To the Consulting Architect to Government.
„ Examiner, Public Works Accounts.
„ „ Railway Accounts.

Exd. S. J. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.

PUBLIC WORKS.

Dated November, 30th.

Recd.

Encl.

G.O., 30th Nov. 1888, No. 3787 W.

NOVEMBER.

Office Contingencies

Revised classification of expenditure under — for adoption from 1st April 1889.

No. 3158 Wa/22-11-87

1888 .

5

1077/4

P. W. DEPARTMENT.

Current No. 11377

From

The Financial Dept.

Enclos.—

No. 783

Dated 20th Octr. 1888

Received 7th Novr. 1888

Subject.

Circulating to all officers for guidance the list of Contingent charges as amended by the Accountant-General.

Disposal.

No. Dated

To

C

For opinion whether the list is applicable to the Public Works Dept.

Ck SWR (Sd) W. L. C. B.
8-11-88
D. W.

Despd
10/11.

JS
12/11

medical charges
Printing charges
Advertisement charges
Law charges
- Remuneration for passing in Native language
Carriage of office tents

6

1889.

P. W. DEPARTMENT.

Current No. 330

From The Examiner
P. W. Accts.

Enclos.—

No. 24
Dated 11th Jany 1889
Received 14 — do —

SUBJECT.

G. O. 3787 W dd 30th Novr. 1888

Submg. for approval certain additional heads of classification of expenditure under office Contingencies for adoption from 1st April 1889.

CK RHK

DISPOSAL.

No. 285 C Dated 21st Jany 1889

Referred to the Financial Dept. with advertence to G. O. in that Dept. No. 783 dated 20th October 1888, for favour of information whether there is any advantage in ~~and~~ or objection to the adoption ~~to~~ of the additional heads

23/1

heads of classification suggested by the Examiner.

(Sd) H. R. Mead Col. R.E.
Secy. to Govt P.W.D.

D23/10

LOSURE
FEB89

20/10/88 No 783 Ob Fund

Financial 1889.

Public Works Departmen

ENCLOSURE
264
2 APR 86
EXAMINER, P.W. ACCOUNTS

No. 285.C.

Dated 21st January 1889

Despatched 23d " "

Received 24

CHIEF SECRETARY
24 JAN 89
GOVERNMENT OF MADRAS

SUBJECT.

Regarding the adoption of certain additional heads of classification of accounts suggested by the Examr. P.W. accounts.

Fil 346 9/89

0/11/41

TO BE RETURNED WITH REPLY.

1077/8

Cn 732

Note

The draft S.Os appear in order, with the exception of the one introducing the new classification of contingent expenditure.

The C recently proposed to introduce certain heads in addition to those laid down by the Finl Dept, & the proposal has been referred, (No 285 C of 21.1.89), but the addl heads have been inserted in the S.O. before sanction in the Finl Dept has been received.

Apparently the S.O. must stand over.

Cn
28.1.89

Yes. The others may issue
MWH
29.1.89

DW

1077/9

No. 285 C of 21-1-89
" 3787 W " 30-11-88

1077/~~17~~ 10

1889.

P. W. DEPARTMENT.

Current No. 732

From The Secretary
P. W. Code Committee.

Enclos.—9

No. 89
Dated 23rd Jany 1889
Received 24 —do—

Subject.

Submitting for approval & return drafts of 5 standing orders to the P. W. D. Code and Appendices edition of 1886 and to the book of forms edition of 1882.

Disposal.

No. 604 C Dated 7 Feby 1889

To
C

Circulated and returned.

D7/V

(Sd) W. L. C. B.
6-2-89
Dw

No. 3787 W of 30-11-88.

1889.

P. W. DEPARTMENT.

Current No. 1047

From

The Chief Secretary
to Govt.

Enclos.—

No. —

Dated 1st Feby 1889

Received 2 - do -

SUBJECT.

Remarking on the suggestions of the Examiner for the adoption of certain additional heads of classification of expenditure under office Contingencies

---

DISPOSAL.

No. 538 C Dated 5 Feby 1889

To
C

For remarks.

(Sd) H.R.M.
4/2/89

W.

D 5/2/89

H 6/12

EXAMINER
No. 2467
2 APR 1889
ENCLOSURES 3
P. W. ACCOUNTS

1677/12

[C. No. 8.]

EXAMINER
No. 89
6 FEB 1889
ENCLOSURES —
P. W. ACCOUNTS

11

GOVT. OF MADRAS. } 1889. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 11 JANUARY 1889

OFFICE NOTE No. 24

SECRETARY TO GOVERNMENT
14 JAN. 89
P.W. DEPARTMENT, MADRAS.

To

W.

Keep-with Genl. No.

dated 188

2,000-9-10-88.

WITH REFERENCE TO G.O. NO. 3787 W. DATED 30TH. NOVEMBER 1888 PRESCRIBING REVISED CLASSIFICATION OF EXPENDITURE UNDER ESTABLISHMENT CONTINGENCIES" FOR ADOPTION FROM THE 1ST. APRIL 1889, I BEG TO STATE THAT IT WILL BE ADVISABLE TO HAVE THE FOLLOWING ADDITIONAL HEADS OF CLASSIFICATION, AS EXPENDITURE IS ACTUALLY INCURRED UNDER THESE HEADS.

1. MEDICAL CHARGES
2. PRINTING CHARGES
3. ADVERTISEMENT CHARGES
4. LAW CHARGES
5. REMUNERATION FOR PASSING IN NATIVE LANGUAGES.
6. CARRIAGE OF OFFICE TENTS.

2. SHOULD, AT ANY TIME, BE NECESSARY TO COMPILE A STATEMENT OF

CONTINGENT CHARGES IN VARIOUS DEPARTMENTS, THESE HEADS CAN BE TREATED AS SUB HEADS OF HEAD 27, "OTHER OFFICE EXPENSES" OF THE CLASSIFICATION PRESCRIBED IN THE FINANCIAL DEPARTMENT.

8. PLEASE OBTAIN THE APPROVAL OF GOVERNMENT TO THE PROPOSAL.

C.

~~3346~~
2505
~~2990~~
3346

P. W. Dept.
To be returned with reply.

Reg 14/1/89

Copy to file bearing C. No. 732 Office

No. 285 C/21st Jany 1889

Referred to the Financial Dept. with advertance to G.O. in that Dept. No. 783 of 20th Octr. 1888, for favour of information whether there is any advantage in ~~such~~ or objection to the adoption of the additional heads of classification suggested by the Examiner.

B 10/1
B 11/1

Colonel R.E.
Secy. to Govt P.W.D.

16.1.89

0/11/4

1072/20 12

No. 538 C d/ 5-2-89
604 C d/ 7-2-89
285 C d/ 21-1-89
3787 W d/ 30-11-88

188 9.

P. W. DEPARTMENT.

1047
330
Current No. 2505

From Examiner P.W. Accts

Enclos.—2

No. 333
Dated 14-3-89.
Received 16- " "

Subject.

Regarding the adoption of certain additional heads of classification of contingent expenditure

---

Disposal.

No. 1411 C Dated 19th March 1889

Transferred to the Financial Department

Sd/ A. R. E.

W.

19/3/89.

To the Fin. Dept

26/21/0

13

Encl of 2/3

2505/89

15

1077/tt

Chief Secretariat,

Madras, 1st Feby/89.

1/3346/89

ENCLOSURE 264 2 APR 86

OFFICE NOTE.

—

ENCLOSURE 8 6 FEB 89

From

The CHIEF SECRETARY,

To

W.

I am not certain whether I follow C's remarks.

1. Medical charges. Items 23, 32, 40, and 49 seem to cover most medical charges, and they have been classified as Supplies and Services, but the present proposal is to enter a Sub-head under contingencies? This seems questionable.

2. Printing charges. In the Civil department all printing charges for work done by Government or private presses has to be shown under a distinct head 30 Stationery and Printing. How would they be shown in the P.W. Accounts?

3. Advertisement charges may be

be shown separately under Contingencies (item 27) as proposed.

4. Law charges already appear in our list - See No. 1 under Supplies and Services.

5. Remuneration for passing in oriental languages would in the Civil department be shown under a separate head under 32 Miscellaneous.

6. Carriage of (office) tents is in the list. See item 5 under Supplies & Services.

SECRETARY TO GOVERNMENT, P.W. DEPARTMENT, MADRAS.
-2 FEB. 89

Fredrick Price
Chief Secretary

0/4/4

x 1/1 S.D

P.W.C. No. ~~2446~~ E1 3346/89

CHIEF SECRETARIAT,
Madras, 26th March 1889

OFFICE NOTE.

SECRETARY TO GOVERNMENT, P.W. DEPARTMENT, MADRAS.
28 MAR. 89

From
THE CHIEF SECRETARY,
To
Ry. 29.3.89
The Secretary to Govt. P.W.D.

These papers are returned as it is not understood what it is the Examiner, Public Works Accounts, wishes to be done.

Fredrick Price
Chief Secretary

The meaning of the Examiner is I gather that the heads detailed in his O.N. No 24 of 11th Jany/89 should form sub-heads of the at present only recognised head of "Contingencies" unless Government sanction the introduction of these "sub-heads" as "heads" in themselves.

Price.
28.3.89 W

x 1/1 S.D

No. 1411 C d/ 19-3-89
" 604 C " 7-2-89
" 538 C " 5-2-89
" 285 C " 21-1-89
" 3787 W " 30-11-88

1889.

P. W. DEPARTMENT

Current No. 2990.

From The Chief Secretary to Govt.

ENCLOS.— 3

No. office note
Dated 26th March 1889
Received 29 - do

SUBJECT.

Returning certain Correspondence on the subject of additional heads of classification suggested by the Exr. P.W. Acct, of expenditure under "Contingencies".

DISPOSAL.

No. 1671 C Dated 1st April 1889

To C

Please see enclosed office note from the Chief Secretary, & my remark below it, & say if my assumption is correct

(Sd) R.R.S. D.B.
29-3-89
W.

---

2 APR 89

16

EXAMINER
No. 30
6 FEB 1889
P.W.

No. 333 d/ 14 March 1889

To W.

There is no such head as " supplies and services" in the P.W. accounts. All the charges in question are recognized establishment charges & must be classified as such under "contingencies", unless transferred to some other department.

2. Under Civil Account Code volume I, chapter 5, para 6, rule 2 in which the civil department classification is prescribed, liberty is given to introduce additional heads and sub heads. They may accordingly be sanctioned by Government.

SECRETARY TO GOVERNMENT
15 .. 89
P.W. DEPARTMENT, MADRAS.

C.

14/3

14/3

C. No. 346

CHIEF SECRETARY
20 MAR 89
GOVERNMENT OF MADRAS

No. 1411 C d/ 19th March 1889

Transferred to the Financial Department

Col. RE

Ag: Secy: to Govt P.W.D.

188 . 1022/15

P. W. DEPARTMENT

Current No.

From

The Chief Secy/ F.D

Enclos.—1

No. Office note

Dated 1. 2. 89

Received

Subject.

Re- Suggestions of the Exr. P.W.A. for the adoption of certain additional heads of classification of Contingent expendre.

Disposal.

No. 538 C Dated 5th Feby 1889

To C

For remarks.

4/2/89 W

No 448 D/ 8th April 1889

Enc 3

To W.

What I mean is that the heads in question must be sub heads of the account head "Establishment Contingencies ", unless, which is not at all likely, the Government of India sanctions additional account heads (other than Establishment Contingencies) to meet them. The Madras Government cannot sanction such additional account heads.

2. I think Government in the P.W. Department can sanction the proposed sub heads under " Establishment Contingencies ", as they are peculiar to the P.W.D. and no other department is affected.

3. If there is any difficulty about arranging this, the simplest plan would perhaps be to revert to the old classification.

C.

8/4

1022/17

188 . 17

P. W. DEPARTMENT

P.W. Cn.

Current No. 2990

From

The Chief Secretary

Enclos.—

No. Office note

Dated 26. 3. 89

Received 29. 3. 89

Subject.

Returning certain corres on the subject of addl heads of classifn suggested by the Examr. P.W. Accts of expenditure under "Contingencies"

Disposal.

No. 1671 C Dated 1st April 1889

To C

Please see enclosed office note from the Chief Secretary, & my remark below it, and say if my assumption is correct.

29.3.89 W

G.O. No. 3787 W d/ 30.11. 88
Memo no. 4386 C d/ 10. 11. 88
G.O. No. 3158 W d/ 22. 11. 87
Memo no. 1671 C d/ 1- 4. 89
" " 1411 C d/ 19. 3. 89
" " 6045 ~~2014~~ d/ 7. 2. 89
" " 578 C d/ 5. 2. 89
" " 285 C d/ 21- 1. 89
~~G.O. No. 3787 W d/ 30. 11. 88~~

PWC No. 334

0/11/4 RH. 22/4/89

Separate order

H.M.

1077/18

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

A

From the Examr. P.W.A.	No. 24.	d 11.1.89.
	" 285.C.	d 21.1.89.
Reference Order		d 1.2.89.
Office Note fr: the Chief Secy		
From the Exr: P.W. accts	No. 333.	d 14.3.89.
Endorsement in P.W.D.	" 1411.C.	d 19.3.89.
Office Note fr: the Chief Secy		d 26.3.89.
From the Exr: P.W.A.	No. 448.	d 8.4.89.

The additional subheads× under "~~Establishment~~ office contingencies" proposed by the Exr: P.W. Accts in his communication of the 11th January 1889 are sanctioned for adoption in the P.W. Dept in continuation of G.O. No. 3787. W. dated 30th November 1888.

×
1. Medical charges.
2. Printing charges.
3. Advertisement charges.
4. Law Charges.
5. Remuneration for passing in native languages.
6. Carriage of office tents.

MW
11.4.89

15th

Rue
13.4.89

To The C.E. for Irrign.
" C.E. for Rys.
Supg: Engrs.
The C.A. to Govt.
" Exr: P.W.A.
" Exr: Ry Accts

H.M.

The Examiner it seems to me refuses to adopt a distinction which is prescribed by the Govt. of India & is undoubtedly real & important viz. the distinction between Supplies & Services & ordinary contingencies. The Govt. in order to obtain uniformity in all departments have classified the items, and the Examiner now wants to ~~make~~ classify certain charges which Govt. have decided to be Supplies & Services under contingencies. I would not let him do this.

It may be true — I don't know whether it is or not — that Establishment contingencies is a main head of acct. prescribed by the Govt. of India in the P.W.D. If it is we cannot alter it. But we may certainly prescribe sub heads or detailed entries which we want, & the Examiner himself admits this.

I would tell him to spec. under Estabt. Contingencies — two minor heads, 1. Supplies & Services & 2. Office Contingencies & to arrange the expenditure under them in accordance with the list in G.O. 20 Oct 88 No. 763, as far as ~~[illegible]~~ the items occur in P.W.D.

The form of India accounts will thus not be disturbed and the uniformity which Govt. desire in departmental classifications will be attained.

H M 16/4.

0 11/4 A.S. 38/4. 17 apr

CHIEF SECRETARY 13 APL 89 GOVERNMENT OF MADRAS

[illegible]

No. 1077 W

1077/19

Genl Acct

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 23rd April 1889

READ the following

From the Examiner P.W. Accts. (A.E. No. 24 d/ Jan. 11th 1889)
Office Note from the Chief Secy (" " d/ Feb. 1st ")
From the Examiner P.W. Accts (" 333 d/ Mch 14 ")
Office Note from the Chief Secy (" " d/ Mch 26 ")
From the Examiner P.W. Accts (" 448 d/ April 8 ")

The Examiner raises objections to the adoption of a distinction which is prescribed by the Govt. of India, and is undoubtedly real and important viz. the distinction between "supplies and services" and ordinary "contingencies." The Govt. in order to obtain uniformity in all departments has classified the items and the Examiner now wants to classify under "contingencies" certain charges which the Govt. has decided to be "Supplies and Services". The Government cannot approve of this.

Assuming that "Establishment, Contingencies" is a main head of account prescribed for the P.W. Dept by the Government of India which cannot be altered by the Local Govt, still there seems nothing to prevent the Local Govt. prescribing subheads or detailed entries which are considered necessary. The Examiner himself admits this.

The Government accordingly desires that under the main head

1077/20

"Establishment, Contingencies" two Minor heads

I Supplies & Services

II Office Contingencies

be opened out, and that the expenditure under these be arranged in accordance with the list in G.O. 783 Financial dated 20th October 1888, so far as the items occur in the P.W. Dept. The form of the Govt. of India accounts will thus not be disturbed, and the uniformity which Government desires in departmental classification will be attained.

ACM
22.4.89

20.4.89

Examiner P.W. Accts.
Financial dept.

Govt. of {1889} Madras.
PUBLIC WORKS.

374

Dated

Recd.

Encl.

G.O., 23 Apl 1889 No. 1077 E

Contingencies
=

Passing orders on ~~this~~ ~~ref~~ correspondence on the subject of addl. heads of classification, suggested by the Exr., for acct., of expenditure ~~under~~ under ——

(21)

40/2