

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 12/9/91
 (3) ஆதாரம் குறிப்பவர் கருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண்.	2763.W.	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	30.10.1893.	199

25

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

G.O., dated 15th September 1893, No. 2380-W., Public Works.

Circular from the Accountant-General, Public Works Department (General), dated Simla, the 10th June 1893, No. 12.

[*Liability of District or Local Boards or other bodies financially independent of Government to pay rent for Government buildings occupied as their offices.*]

The following is forwarded to the officers noted below for information and guidance :—

The Examiners of Public Works Accounts, Madras and Coorg, Bombay, Bengal, North-Western Provinces and Oudh, Punjab, Central Provinces, Burma, Assam, Hyderabad, and Rajputana and Central India.

The Examiner of Public Works and Railway Accounts, Baluchistan.

The Examiner of Accounts, Military Works Department.

The Examiner of Telegraph Accounts.

The Examiners of Accounts, North-Western, Oudh and Rohilkhand, Eastern Bengal, Burma, Mu Valley and East Coast State Railways.

The Examiner of Accounts, Mari-Attock Extension Railway and Frontier Railway Surveys.

The Examiner of Accounts, Bhavnagar-Gondal-Junagadh-Porbandar Railway.

The Examiner of Accounts, State Railway Stores.

The Examiners of Guaranteed Railway Accounts, Madras and Bombay.

The Government Examiners of Accounts, East Indian, Bengal-Nagpur, Southern Mahratta, Indian Midland, Rohilkhand-Kumaon, Bengal and North-Western and Assam-Bengal Railway Companies.

(Signed) R. G. MACDONALD,
Offg. Accountant-General.

Government of India, Public Works Department, endorsement No. 129½ B., dated the 19th May 1893.

The following, with copy of the letter replied to, is forwarded to the Accountant-General, Public Works Department, for information and guidance.

From the Government of India, Public Works Department, to the Government of ———, Public Works Department, dated 19th May 1893, No. 129-B.

I am directed to acknowledge the receipt of your letter No. 917-G., dated the 3rd April 1893, and, in reply, to say that the rules contained in Government of India Finance and Commerce Department Resolution No. 4145, dated the 28th July 1888 (promulgated under Public Works Department circular No. 14, Public Works, dated the 14th September 1888), do not apply to transactions with Local Funds and other bodies financially independent of Government or for whom separate accounts are kept. District Boards do not therefore come under the category of public departments as defined in those rules and are liable to pay rent for such Government buildings, or portion of a building, in which accommodation is afforded for their offices.

From the Government of ———, Public Works Department, to the Government of India, Public Works Department, dated 3rd April 1893, No. 917-G.

With reference to Public Works Department letters Nos. 2550-B. and 117-A., dated the 25th September 1890 and 28th April 1891, respectively, I am directed to inquire if District Boards are liable to pay rent for such Government buildings, or portion of a building, as are used by them for the accommodation of their offices.

2. The District Engineer ——— occupies a portion of the old collectorate building at that place for which the District Board used to pay Government a rent of Rs. 30 per mensem, but under the rules contained in paragraph 28, chapter XI, volume I of the Public Works Department Code, the Superintending Engineer raised the rent to Rs. 42 per month, at which rate it was paid from August to November 1892, subsequently the rent was reduced to Rs. 30 per month, and the District Board have now come up for a refund of the excess paid over the sum of Rs. 30 per month, and the question has arisen whether they can rightly be charged any rent at all. The Examiner of Public Works Accounts ——— is of opinion that under Government of India circular No. 14-P.W., dated 14th September 1888, District Boards should not pay rent for Government buildings occupied by them for their offices as they are public offices. The Financial Department of this Government agrees in the above view, but has qualified its opinion with the remark that the question is not free from doubt, and I am accordingly to submit the point for the orders of the Government of India.

Forwarded to the Chief Engineer, Public Works Department, for information.

MADRAS.
23rd June 1893.

(Signed) W. A. CRISP,
for Examiner of Public Works Accts.

Order—dated 15th September 1893, No. 2380-W., Public Works.

Communicated to the officers of the Public Works Department in continuation of G.O., No. 3183-W., dated 9th October 1888.

(True Extract.)

(Signed) F. W. ASHPITEL,
Under Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" the Consulting Engineer for Railways.
" Superintending Engineers.
" the Consulting Architect.
" the Superintendent of Works, Periyár Project,
with copy of G.O., No. 3183-W.
" the Examiner, Public Works Accounts.
" the Examiner, Railway Accounts.
" the Local and Municipal Department.

ORDER—dated 11th October 1893, No. 2238 L., Local and Municipal.

Communicated to all Local Boards and Municipal Councils and to the Municipal Commissioners of Madras.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To all Presidents of District Boards,
" all Chairmen of Municipal Councils,
" all Collectors,
" the President, Municipal Commission, Madras,
" the Public Works Department,

with copy of G.O., dated 9th October 1888,
No. 3183-W., Public Works.

APPENDIX.

G.O., dated 9th October 1888, No. 3183-W., Public Works.

Read—the following papers :—

Circular from the Government of India, Public Works Department (Account—General), dated Simla, the 14th September 1888, No. 14, Public Works.

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.)

(Signed) A. R. BECHER,
Offg. Under Secretary.

Resolution by the Government of India, Department of Finance and Commerce, dated Simla the 28th July 1888, No. 4145.

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 :—

I. 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, (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 Waterways), 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 show 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.

Order—dated 9th October 1888, No. 3183-W., Public Works.

Communicated to Officers of the Public Works Department for information and guidance.

(True Extract.)

(Signed) J. O. HASTED,
Secretary to Govt., P.W.D.

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

Gobt. of {1893} Madras.
LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., 11th Oct. 1893, No. 2238 L.

OCTOBER.

Rent for Government Buildings.

Communicating to all Local Boards and Municipal Councils, and to the Municipal Commissioners of Madras Government Order, Public Works Department, communicating circular from the Accountant-General, Government of India, Public Works Department, regarding the liability of district or local boards or other bodies financially independent of Government to pay — occupied as their offices.

11TH OCTOBER 1893, No. 2238 L., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

G.O., dated 15th September 1893, No. 2380-W., Public Works.

Circular from the Accountant-General, Public Works Department (General), dated Simla, the 10th June 1893, No. 12.

[Liability of District or Local Boards or other bodies financially independent of Government to pay rent for Government buildings occupied as their offices.]

The following is forwarded to the officers noted below for information and guidance:—

The Examiners of Public Works Accounts, Madras and Coorg, Bombay, Bengal, North-Western Provinces and Oudh, Punjab, Central Provinces, Burma, Assam, Hyderabad, and Rajputana and Central India.

The Examiner of Public Works and Railway Accounts, Baluchistan.

The Examiner of Accounts, Military Works Department.

The Examiner of Telegraph Accounts.

The Examiners of Accounts, North-Western, Oudh and Rohilkhand, Eastern Bengal, Burma, Muz Valley and East Coast State Railways.

The Examiner of Accounts, Mariak Extension Railway and Frontier Railway Surveys.

The Examiner of Accounts, Bhavnagar-Gondal-Junagadh-Portbandar Railway.

The Examiner of Accounts, State Railway Stores.

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The Government Examiners of Accounts, East Indian, Bengal-Nagpur, Southern Mahratta, Indian Midland, Rohilkhand-Kumaon, Bengal and North-Western and Assam-Bengal Railway Companies.

(Signed) R. G. MACDONALD,
Offg. Accountant-General.

Government of India, Public Works Department, endorsement No. 1294 B., dated the 19th May 1893.

The following, with copy of the letter replied to, is forwarded to the Accountant-General, Public Works Department, for information and guidance.

From the Government of India, Public Works Department, to the Government of ———, Public Works Department, dated 19th May 1893, No. 129-B.

I am directed to acknowledge the receipt of your letter No. 917-G., dated the 3rd April 1893, and, in reply, to say that the rules contained in Government of India Finance and Commerce Department Resolution No. 4145, dated the 28th July 1888 (promulgated under Public Works Department circular No. 14, Public Works, dated the 14th September 1888), do not apply to transactions with Local Funds and other bodies financially independent of Government or for whom separate accounts are kept. District Boards do not therefore come under the category of public departments as defined in those rules and are liable to pay rent for such Government buildings, or portion of a building, in which accommodation is afforded for their offices.

From the Government of ———, Public Works Department, to the Government of India, Public Works Department, dated 3rd April 1893, No. 917-G.

With reference to Public Works Department letters Nos. 2550-B. and 117-A., dated the 25th September 1890 and 28th April 1891, respectively, I am directed to inquire if District Boards are liable to pay rent for such Government buildings, or portion of a building, as are used by them for the accommodation of their offices.

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Forwarded to the Chief Engineer, Public Works Department, for information.

MADRAS.
23rd June 1893.

(Signed) W. A. CRISP,
for Examiner of Public Works Accts.

Order—dated 15th September 1893, No. 2380-W., Public Works.

Communicated to the officers of the Public Works Department in continuation of G.O., No. 3183-W., dated 9th October 1888.

(True Extract.)

(Signed) F. W. ASHPITEL,
Under Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" the Consulting Engineer for Railways.
" Superintending Engineers.
" the Consulting Architect.
" the Superintendent of Works, Periyar Project,
with copy of G.O., No. 3183-W.
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" the Local and Municipal Department.

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(True Extract.)

Under Secretary P.W.D.
Govt. Chief Secretary.

To all Presidents of District Boards,
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" the Public Works Department,

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No. 3183-W., Public Works.

APPENDIX.

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Order—dated 9th October 1888, No. 3183-W., Public Works.

Communicated to Officers of the Public Works Department for information and guidance.

(True Extract.)

(Signed) J. O. HASTED,
Secretary to Govt., P.W.D.

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

Gobt. of {1893} Madras.

LOCAL AND MUNICIPAL.

B
22/6/30 October 1893

Recorded

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27.10

Issued

Recd. 26.10.93

Encl.

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G.O., 11th Oct. 1893, No. 2238 L.

OCTOBER.

Rent for Government Buildings.

Communicating to all Local Boards and Municipal Councils, and to the Municipal Commissioners of Madras Government Order, Public Works Department, communicating circular from the Accountant-General, Government of India, Public Works Department, regarding the liability of district or local boards or other bodies financially in pendent of Government to pay — occupied as their offices.

Cur

2 Copies only

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