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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

9th December 1878, No. 2179.

Stationery and Stores.

Read the following paper :—

No. 41. *Proceedings of the Government of India in the Financial Department, dated Simla, 8th November 1878, No. 3947.*

Accounts—Stores.

Read the following documents :—

Despatch from the Secretary of State for India, No. 477, dated 7th December 1876, desiring that Local Governments may be empowered to obtain European stores, otherwise than through the India Office, under certain restrictions as to the classes of articles to be thus obtained, and within certain limits for the expenditure to be thus incurred by them.

Financial Department's Resolution, No. 912, dated 16th February 1877, inviting the Military and Public Works Departments of the Government of India, and the Local Governments and Administrations, to express their views on the subject of the despatch.

The replies of the Military and Public Works Departments, and of the several Local Governments and Administrations.

Replies (incomplete) from the several Civil Account Officers respecting the actual Home expenditure for stores chargeable to Civil Grants, in the years 1874-75 to 1876-77.

RESOLUTION.—The Governor-General in Council observes that the following stores should still be obtained from Europe through the India Office :—

- I.—Special machinery and appliances, including railway plant and materials which are required for the construction or working of telegraphs, railways, or other engineering works, and which cannot be advantageously procured in India.
- II.—For the Army :—
 - (a) Malt liquor, other than hill beer, clothing materials for European troops, and other European manufactures of any description, required on so large a scale as to be beyond the resources of the local markets :
 - (b) Military supplies, of a special nature, which are obtained generally from the War Office or the Admiralty, by which Departments, or by Contractors under their supervision, the supplies are manufactured.
- III.—For the Indian Marine ;—such stores as, on a principle analogous to that just stated for the Army, it will be expedient to obtain, as heretofore, through the India Office.
- IV.—Writing-paper of European manufacture, as distinguished from other stationery ; it being necessary to secure uniformity and durability in public documents. But, if this condition of established uniformity be observed, Local Governments may, if they please, obtain all paper of European manufacture (excepting Lean paper and water-marked paper), and other special stationery, from local contractors, or by local purchase.
- V.—Stamps for use in British India (in no case to be obtained in India, or otherwise than through the India Office).

VI.—For medicines, the existing system of obtaining them from the Military Department, or by indents on the India Office, will be continued; but with liberty to Local Governments to buy, if they like, in local markets, medicines which are paid for from Provincial Funds.

It should in all cases be borne in mind that the object in view is that of relieving the Store Department of the India Office from petty detail, and the indents on that Department should be confined, as far as possible, to the few articles of large expenditure, which may not be obtainable through local agency of a satisfactory or certain quality, or without undue extra expense and inconvenience.

2. The following articles should, as far as practicable, be obtained independently of the India Office, by local purchase, or direct from Europe or America, from manufacturers or through private agents, viz. :—

I.—Books, and European and American newspapers and periodicals.

II.—Type and printing materials.

III.—Stationery of all kinds, other than the paper which may be obtained through the India Office under paragraph 1, section IV.

IV.—All other civil stores, excepting the marine stores provided for in paragraph 1, section III.

3. The Government of Bengal has represented, in a letter dated 23rd August 1878, that it will not be more economical to obtain stationery through local agency than through the India Office. The Government of Bombay is of the same opinion: but the Government of Madras would use local markets to the utmost, before indenting on England for stores, including stationery. The Governor-General in Council observes that the change now being ordered was not suggested under any idea that it would lead to direct saving in the cost of stores: its object is to relieve that Department of petty detail, and to reduce the disbursements of the Home Treasury for stores which are expended in India;—and in this view His Excellency in Council would be glad if all miscellaneous articles of stationery (other than writing-paper, if an exception must be made) were obtained independently of the India Office. On this point the Government of Bengal will be separately addressed in reply to its letter of 23rd August 1878, and a copy of the reply will be forwarded to the Governments of Madras and Bombay for information.

4. Respecting articles which Local Governments are hereby directed to obtain independently of the India Office, it may be remarked that, if some Local Governments are able to dispense with the agency of the India Store Department for particular classes of stores, all should do so, otherwise the full advantage of a reduction of establishment in the Store Department of the India Office, and of the Government remittance account between England and India, will not be obtained from the measures now ordered. *Prima facie*, there should be no difficulty in applying this principle.

5. In no case should the India Office be asked to inspect and approve of stores for which orders are sent to manufacturers or agents in England, independently of that Office. Accordingly, for all such supplies, approval in India, before acceptance or payment, must be made an indispensable condition; and no advance of money should, in any case, be given in anticipation of such approval.

6. Instructions respecting the supply of newspapers and periodicals, other than Parliamentary Reports and other Government publications, were issued in Resolution of the Financial Department, No. 1359, dated 1st July 1878. Other books, for whatsoever department of the service required, should be procured independently of the India Office, either through local firms, or by direct orders to agents in England, but under not less stringent restrictions than hitherto, against purchases of works not absolutely required for the conduct of the public service. Books for Regimental Schools, Regimental and Prison Libraries, and Military Departments will, so far as the requisitions are in accordance with the rules in force in the Military Department, be bought under the orders of the Government of India, Military Department, for the Bengal

Army, and of the Governments of Madras and Bombay. Books for the Educational Department should be obtained under the rules and usage of the several Local Governments concerned. Purchases of other works should be confined strictly to those books (principally of reference) which are of obvious practical necessity to the office for which the books may be bought, for the furtherance of the public service, independently of the desire of officers for improvement on subjects connected with their duties. Purchases of other than handbooks, manuals, practical guides, and the like, would be rarely, if ever, for executive offices, but mainly for offices charged, among other duties, with important deliberative duties, of advising Government on special or important subjects.

7. It is noted in the despatch from the Secretary of State that books, especially, should be obtained independently of the India Office, "these being articles as to the quality and cost price of which no dispute is possible." It is known to the several Local Governments and Administrations that a liberal discount is allowed by publishers to the trade in England; out of which discount the Indian booksellers meet the expense for freight, insurance and establishments, and yet sell in this country at the publishing prices. With this knowledge, Local Governments and Administrations will use their discretion in obtaining books and periodicals from firms in India or in England, independently of the India Office.

8. In a separate Resolution of this date, sums are being added to the Provincial Assignments, for civil stores, on the basis of the home accounts. The charge for books and newspapers in the home accounts, is included in that for civil stores, with certain small exceptions, the distribution of which among the Governments and Administrations will be made on details being ascertained; meanwhile, any expenditure that may be incurred by Local Governments under the present orders, will proceed against the several Provincial Assignments.

9. In thus entrusting to Local Governments the regulation of expenditure for European books, periodicals, and newspapers, the Governor-General in Council considers it expedient to repeat a caution enjoined by the Secretary of State for India, that there should, in each Government and Administration, be a periodical review by some superior authority of the manner in which departmental officers use the permission accorded to them of obtaining supplies of this kind at the public expense. Such demands should be strictly limited to cases in which the requirements are essentially of a public nature. In this view, it is proper that the estimates for Provincial services should show distinctly the sum devoted to this item of outlay; and a like injunction is now laid on the Departments under the Government of India. No expenditure, under these orders, should be incurred for local purchases by Departments under the Government of India without a specific grant for them upon the estimates. Orders for the supply of periodicals for the coming year may of course be given in anticipation of provision in the estimates for 1879-80.

10. With regard to other stores, any addition to the Provincial Assignments will, in effect, not be necessary—

I.—For Public Works stores, even for heads like Irrigation, hitherto Imperial, which have lately been made Provincial:—because the expenditure for these stores has always been passed by the Public Works Department into the Indian portion of the Public Works Accounts, so that the Provincial Assignment for Public Works, which is based on recorded expenditure, already includes provision for European stores.

II.—For stores for Departments which have been Provincial since 1871, such as Jails, Police, Education, Hospitals, and Dispensaries:—because the expenditure for European stores for these Departments is already included in the Provincial Assignment. Moreover, Hospitals and Dispensaries, and partly Police, have hitherto obtained their European stores, on payment, through the intermediate local agency of the Military Department.

III.—When the stores for the foregoing Departments are excerpted, with stationery and stamps for some of the Local Governments which have received an assignment for these heads, the residue, for which sums have to be added to the Provincial Assignment, is found to be small; as shown in a separate Resolution of this date.

IV.—Hence, the limit which the Secretary of State desires should be imposed on the expenditure by Local Governments for European stores, concurrently with this extension of their power of obtaining the stores independently of the India Office, is already effectually provided by the Provincial Assignments.

11. Among Imperial Departments, the Forest, Postal, and Telegraph Departments are interested in showing a large net revenue, or a small net expenditure; and it is less necessary in their case to fix a limit for the expenditure of these Departments, for European stores. For other Departments under the Government of India, however, a limit should be fixed for the next estimates, if possible. To this end, the several Departments concerned will attach to their next estimates a subsidiary statement of the actual expenditure on their account, in the past four years, for books, European newspapers and periodicals, and European stores. This statement should be reviewed in the Department of the Government of India to which the estimating officers are subordinate; and a limit for the expenditure should be defined, if possible. In the case of the three Departments first named, the same general procedure should be followed: though no fixed limit will be required, it will be useful to watch this item of expenditure. The requisitions for books by Imperial Departments should also be reviewed by the Department of the Government of India to which the Indenting Departments are subordinate, with a careful reference to the principles for limiting such requisitions, which are defined in the sixth, seventh, and ninth paragraphs of this Resolution.

12. It is observed that the Meteorological Department has obtained instruments variously from England, from the Medical Stores Department, and from the Mathematical Instruments Department. In instances such as this, where several Departments at the same station require the same kinds of stores, more particularly special stores, it will be well that they should act in concert, or be kept mutually informed of the prices they pay for the same kinds of articles.

13. The Superintendent of Stationery, Calcutta, obtains supplies of stationery for (among others) various Departments under the Government of India, whose stationery is not chargeable to the Provincial Assignment of Bengal. Under the present orders, these Departments will be at liberty to obtain, locally, stores which they have hitherto obtained from the Store Department, India Office; but this latitude is given to them only for stores other than stationery: all their supplies of European stationery should be obtained through the Superintendent of Stationery, Calcutta.

14. To that part of the Marine Department which is not included in a Provincial Assignment, the directions in this order which apply to the Military Department will equally apply.

15. For all stores which may be obtained independently of the India Office, payment must be made independently of that office; the Financial Resolution, No. 3263, dated 27th November 1873, which prohibited the remittance of money to England for public purposes by private bills, is accordingly cancelled with regard to payments for books and stores obtained independently of the India Office. In every case in which it is possible, payment should, however, by preference, be made in India, either through an Agent or Bank, on bills drawn by the supplier of the goods. When this is not practicable, the remittance should be made, invariably, through the local Accountants-General, and the Accounting Officers of the Military and Public Works Departments, who should be responsible for the purchase of the bills, and for restricting the remittance within the amount of the grants, and within any further sanction of superior authority which may be requisite under the present orders.

16. Any necessary rules subsidiary to these orders will be issued in the Military and Public Works Departments.

Ordered that a copy of this Resolution be forwarded to the several Departments of the Government of India, to the several Local Governments and Administrations, and to the officers under the Financial Department of the Government of India.

Also that a copy be forwarded to the Comptroller-General, and the several Accountants-General, and Deputy Accountants-General in independent charge, for information and guidance.

(Signed) R. H. HOLLINGBERY,
Asst. Secy. to the Govt. of India.

No. 42. ORDER THEREON, 9th December 1878, No. 2179.

Communicated to the Departments of the Secretariat, and to all Heads of Departments, with instructions that the change of system prescribed for obtaining stores, in the foregoing Resolution, be carried out.

2. The Board of Revenue will be requested, in consultation with the Accountant-General, to suggest arrangements for the periodical review of departmental action in the matter.

(True Extract.)

C. G. MASTER,
Acting Chief Secretary.

To the Revenue Department.

- „ the Military
- „ the Public Works Department.
- „ the Hon. the Judges of the High Court.
- „ the Board of Revenue.
- „ the Accountant-General.
- „ All Heads of Departments under the Chief Secretary.

Erd. J. Wright.

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University and Government Communications
 Department, Division of the Department of
 Education, University of the Philippines
 Diliman, Quezon City, Philippines

— the 28th January 1871

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The Queen's Park Hotel
 101 Queen's Park
 London, N.W. 2

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