

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2644

Press
~~Mis.~~

165-146

Dated

7-11-1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th November 1867.*

No. 145. Read the following Proceedings of the Madras Government in the
Public Works Department:—

Communicating to Officers, &c., concerned,
Military Proceedings communicating papers
from Government of India regarding the
adoption of measures to ensure the due
observance of the rule which directs the dis-
continuance of the system of cash payments
by one Public Department to another for the
value of stores already paid for by Govern-
ment. (Here enter 2nd November 1867, No. 3,401.)

No. 146. ORDER THEREON, 7th November 1867, No. 2,644.

Miscellaneous.

Communicated to the Board of
Revenue, Director of Revenue Settlement,
Superintendent of Revenue Survey, Con-
servator of Forests, Inam Commissioner, Superintendent of Chinchona Plantations,
and Government Quinologist.

(True Extract.)

(Signed) F. H. WILKINSON,
Acting Under Secretary to Government.

To the Board of Revenue,
„ the Officiating Director of Revenue Settlement,
„ the Superintendent of Revenue Survey,
„ the Officiating Conservator of Forests,
„ the Officiating Inam Commissioner,
„ the Offg. Supt. Govt. Chinchona Plantations,
„ the Government Quinologist,

} With Procs. Public Works Department, No.
3,401.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From the Secretary to the Government of India, Public Works Department, Simla, 12th August 1867, No. 810 A; to the Secretary to the Government of India, Military Department.

The Public Works Secretary is directed to forward the accompanying papers,

1. Memorandum No. 1656, dated 10th July 1867, from the Controller of Public Works Accounts, British Burmah, to the Accountant General, Public Works Department.
2. Enclosure to above.

2. The demand appears to be based on an Order of the Government of Madras, in the Military Department, but whatever the authority for it may be, it is apparently opposed to the ruling contained in Financial Department Resolutions No. 3837, dated 18th August 1863, and Nos. 2761 and 2762, dated 14th October 1865; and therefore, in order to prevent misunderstanding and confusion in accounts, it is suggested that steps may be taken to ensure the rule laid down by the Government of India in the Financial Department being observed by the Ordnance Department under the Government of Madras.

3. The return of the enclosure to this memorandum is requested.

From the Controller of Public Works Accounts, British Burmah, Rangoon, 10th July 1867, No. 1656; to the Accountant General, Public Works Department, Simla.

The Controller has the honor to forward, in original, the accompanying Circular* received

*No. 784, dated 4th June 1867, from Inspector General of Ordnance and Magazines, Fort Saint George.

from the Commissary of Ordnance, Pegu Division, intimating that cash payment will be required in future for all supplies of Ordnance stores to the Public Works Department, and orders solicited with reference to Code, Chapter XX, Section II, paragraph 60.

2 The Controller, however, begs to point out that the extract of Madras Military Department, No. 1464, quoted in the margin of the Inspector General of Ordnance's memorandum, does not lay down that the Public Works Department should pay cash for Ordnance stores, but states that the Revenue Survey Department should pay cash for stores supplied by the Public Works Department.

No. 784.

CIRCULAR MEMO.

*Order of Government, Military Department, No. 1464, dated 24th April 1867.—“ His Excellency in Council accordingly directs that all articles of store required for the use of the Revenue Survey Department, be obtained in the usual way by indent on the Home Government, or that they be paid for in cash, if supplied by the Department of Public Works.

FORT SAINT GEORGE, }
4th June 1867. }

(Signed) G. W. Y. SIMPSON, Colonel,
Inspr. Genl. of Ordnance and Magazines.

In conformity with the system of cash payments now obtaining under sanction of Government, between the Revenue Survey and Public Works Departments, Ordnance Officers are informed, that all articles of Ordnance store required by either of the above named Departments should be paid for in cash by the indenting Department.

No. 362.

True copy forwarded for information of the Deputy Controller and Examiner, Public Works Accounts; all indents should in future be made out in duplicate, in the prescribed form, and after check by the undersigned, will be forwarded for sanction and pricing by the Inspector General of Ordnance and Magazines before the stores can be issued.

MAGAZINE, PEGU DIVN, RANGOON, }
8th July 1867. (Signed) E. CHILSON, Captain, R. A.,
Commissary of Ordnance, Pegu Divn.

To the Deputy Controller and Examiner,
Public Works Accounts, British Burmah, Rangoon.

From the Secretary to the Government of India, Public Works Department, Simla, 23rd August 1867, No. 845 A; to the Secretary to the Government of India, Military Department

In continuation of Public Works Department memo. No. 810 A, dated 12th instant, the Public Works Secretary is directed to forward, in original, memorandum Nos. 469-89 A, dated 25th July 1867, from the Secretary to the Chief Commissioner, British Burmah, from which it will be seen that the Commissariat Department also in that province requires cash payment from the Public Works Department for stores supplied.

2. The issue of early orders on the two cases is requested.

MEMO. No. 921.

Annexes extract from the audit statement on stock return for February 1867, and requests that the value of the 10 hogsheads, empty, sold to Public Works Department, viz. Rupees 30, may be paid into this office, to remove the objection made.

RANGOON, }
18th July 1867. (Signed) R. BENSON, Lieut.-Colonel,
Asst. Commy. Genl., Pegu Divn.

To the Executive Engineer, Rangoon Division.

Extract from the Audit Statement on Stock Return for February 1867.
12 Hogsheads, empty, written off as issued to the Public Works Department on payment, are... .. 10
Objectionable until the value thereof, viz. Rupees 30, be recovered and credited in the Account Current.

(A true extract.)

(Signed) R. BENSON, Lieut.-Colonel,
Asst. Commissary Genl., Pegu Divn.

MEMORANDUM.

Forwarded in original to Controller, Public Works Accounts, with a request that he will inform the undersigned as to whether the payment therein referred to can be made, as by Code page 327, paragraph 60, cash payment is restricted.

18th July 1867.

(Signed) H. PRINCE, Exe. Engr.,
Rangoon Division.

MEMO. No. 1746.

Accompaniment* forwarded in original, to the Chief Engineer, Public Works Department, for orders.

*Executive Engineer, Rangoon Division's memorandum, dated 18th July, annexing Assistant Commissary General Pegu Division's No. 921, dated the 18th instant.
2. Code page 327, paragraph 60, seems clearly to lay down that cash payment for stores received from the Commissariat Department, would be irregular, but it is apprehended that a different rule prevails in the Madras Presidency.

3. The Assistant Commissary General does not state the Order of Government in this case, and it is therefore suggested that payment be deferred until proper authority is cited for the claim now made.

RANGOON, }
19th July 1867. (Signed) R. WHITE, Head Acctt.,
For Controller Public Works Accounts, British Burmah
To the Chief Engineer, Public Works Department,
British Burmah.

3

No. 469-89 A.

Forwarded to the Secretary to the Government of India, Public Works Department, for orders.

(By order)

RANGOON,
The 25th July 1867.

(Signed) J. WILLIAMS, Captain,
Offg. Secy. to the Chief Commr, B. B., P. W. D.

MILITARY DEPARTMENT, FORT WILLIAM, THE 19TH SEPTEMBER 1867.

No. 661.

Copy of the above forwarded to the Secretary to Government, Fort Saint George, Military Department, for the information of the Right Honorable the Governor in Council, and the issue of such orders as may be necessary with reference to the accompanying copy of resolutions by the Government of India in the Financial Department, No. 3837 of the 18th August 1863, and Nos. 2761-62 of the 14th October 1865.

(By Order,)

(Signed) W. M. LEES, Major,
Asst. Secy. to the Govt. of India.

Extract from the Proceedings of the Government of India, in the Financial Department, dated 18th August 1863, No. 3837.

Read again paragraph 11 of a despatch from the Right Honorable the Secretary of State for India, No. 129, dated 9th August 1861.

Read again Financial Orders, dated 25th September 1861.

Read again Financial Resolution, dated 19th August 1861, No. 10,258.

Read again an endorsement, from the Home Department, dated 9th June 1863, No. 3661, and the orders passed thereon, dated 23rd idem.

RESOLUTION.—In sanctioning the payment of certain bills referred with the abovementioned endorsement from the Home Department, amounting to Rupees 704-2-8, for maps and instruments obtained by the Superintendent of the Geological Survey from the Office of the Surveyor General of India, the attention of the Honorable the President in Council has been drawn to the existing rule of cash payments for the value of stores received by one Department of Government from another.

2. This rule, he observes, originated with a suggestion of the Accountant General to the Government of Madras, that the Commissariat Department of that Presidency should cease to incur expense on account of supplies for the Civil Departments, and that all Civil Officers who received such supplies should obtain them in the market. The Government of Madras having adopted this suggestion, requested this Government to make arrangements for the supply of stores to the Civil Departments subordinate to this Government which obtained their supplies through the Madras Commissariat, and the Auditor General of India was thereupon directed to issue orders to the heads of all the departments concerned, to the effect that, in future, stores should be procured from the market, or, if to the advantage of Government, through the Madras Commissariat on the usual indents, but that, in either case, cash must be paid for the supplies.

3. Subsequently, at the suggestion of the Military Finance Department, this rule was made general for all India, without reference to the source through which supplies were procured, the object being that, by compelling cash payments, which must necessarily be made by a Civil or Military authority, the transaction must come directly under the review of the controlling Officer of the service to which it relates.

4. His Honor in Council further observes that, in accordance with the terms of para. 11 of the despatch from the Secretary of State for India, No. 129 of 1861, dated 9th August, the charges for stores obtained from England appear as charges in the Indian Accounts and Estimates, under the heads of account to which the expenses of the Departments and Officers indenting for them are debitable; but that, on the issue of such stores by the indenting Officers and Departments, for the use of other Departments of the Public Service, the former under existing rules demand and receive cash payment for the value from the latter.

5. Again, in respect to stores manufactured in this country, such as Gun-powder manufactured in the Government Agencies under the control of the Military Department, and maps, &c., prepared in the Office of the Surveyor General of India, the cost of which appears in the first instance in the public accounts to the debit of the departments concerned, His Honor in Council observes that on the issue of Gun-powder by the Military Department for the use of the Police Department, and on the supply of maps by the Surveyor General to the several Public Departments and Officers requiring them, the latter are required to pay for them in cash under existing rules.

6. On a re-consideration of the whole subject, His Honor in Council observes that the system of inter-departmental cash payments above described, entails much waste of public time and labor, in the unnecessary issue of money from the Public Treasuries, which, after passing through the hands of the officers concerned, finds its way back into the treasuries, and leads to a multiplication of transactions, in the shape of Departmental Debits and Credits, the adjustment of which is one cause of the delay in rendering the accounts, and of the uncertainty whether the periodical statements made of them can be accepted as final. The practice also involves double charges being made for Government stores in the Budget Estimates, and in the accounts founded on them, whereby the estimates and accounts are confused, and the expenditure is made to appear greater than it is.

7. The real check against extravagant expenditure of Government stores is the efficient supervision of the Officer or Department with whom the responsibility rests of fixing or controlling the amount of the indent. In the event, however, of any indent appearing to contain items of an unusual, or of an unnecessarily expensive character, either as regards quantity or quality, it will be the duty of the Officer charged with the supply to call attention to it, and to await a final decision previously to executing the order, unless it should be of an emergent character.

8. His Honor in Council, therefore, directs that the system of cash payments by one Department of Government to another for the value of stores already paid for by Government, be discontinued; and that stores so transferred be charged, as final charges, in the accounts of the Supplying Department, in the same manner as stores issued for the use of the Supplying Department itself.

9. But when one department purchases articles for another in the market, the department which makes the indent must provide in its Budget Estimate for the cost, and place the Supplying Department in funds by "Transfer Receipts."

Ordered that a copy of the above Resolution be sent to the Home, Foreign, Military, Public Works, and Military Finance Departments, the several local Governments and Administrations, the Auditor General of India, the Accountant General to the Government of India, the several local Deputy Auditors and Accountants General, and the Civil Pay Masters, for information and guidance.

(A true Extract.)

(Signed) E. H. LUSHINGTON,
Secy. to the Govt. of India.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, Simla, under date 14th October 1865, No. 2761.

Read Extract from the Proceedings of Government, in the Public Works Department, No. 858A, dated the 26th September 1865, forwarding for orders a proposition that expenditure incurred in one department on account of another department, shall be charged to the Budget Grant of the former.

Resolution.—The Governor General in Council is pleased to sanction the proposition.

Ordered that copies of the Resolution be sent to the Public Works Department, the Military Department, the Comptroller General of Accounts, the several Accountants General, and the Deputy Accountants General in independent charge.

The original paper returned, a copy being kept.

(True Copy.)

(Signed) E. H. LUSHINGTON,
Secy. to the Govt. of India.

Office memorandum from the Secretary to the Government of India, Financial Department, Simla, 14th October 1865, No. 2762; to the Public Works Department.

With reference to Financial Resolution No. 2761, dated this day, sanctioning the proposition made by the Public Works Department, that expenditure incurred in one department, on account of another department, shall be charged to the Budget Grant of the former, the undersigned is desired to state that it is understood in the Financial Department, that this rule will not materially affect the estimates of any department, as transactions of unusual magnitude will be dealt with on their own merits, and not under the rule referred to.

ORDER, No. 4163, 29th October 1867.

Communicated to Military Departments generally for information and guidance, in supersession of Proceedings of Government, No. 1464, dated 25th April 1867, and to the Public Works Department, with reference to Proceedings in that Department, No. 1088, dated 8th idem.

(True Extract.)

Major General,

Secretary to Government.

To the Controller of Military Accounts.

- .. Commissary General.
- .. Inspector General of Ordnance.
- .. Inspector General Indian Medical Department.
- .. Inspector General British Medical Service.
- .. Clothing Department.
- .. Public Works Department.

*Proceedings of the Madras Government, Public Works Department,
2nd November 1867.*

No. 40. Read the following Proceedings of the Madras Government in the
Military Department:—

Communicating orders of the Government of
India in the Military Department, requesting
that measures may be adopted to ensure the
due observance of the rule which directs the
discontinuance of the system of cash payments
by one Public Department to another for the
value of stores already paid for by Govern-
ment.

(Here enter 29th October 1867, No. 4,163.)

No. 41. ORDER THEREON, 2nd November 1867, No. 3,401.

ACCOUNT, No. 7.

Communicated to the Officers and
Departments concerned, in supersession
of the Order of the 8th April 1867, No.
1,088.

(True Extract.)


Colonel, R. E.,
Secretary to Government.

To the Public, &c., Departments.

- „ Revenue Department.
- „ Superintendent of Revenue Survey.
- „ General Superintendent of Public Works Stores and Workshops.
- „ Officer in charge of the Store Department.
- „ Accountant General.
- „ Controller of Public Works Accounts.

Exd. S. T. Augustin.

Nov - 1867. Oyster
road Court on river
1867.

Proceedings of the
P. M. O. of the

Plated 22, 3 hours / 63
Revised 4.0.3

8-3401.

With orders

Commence a life of

1. Officers You concerned with
No Commencing Actions

from Lord of India Report.

... to ensure the due

awareness of the rule in which Christy has been

Distance of the Capital of

much precious life by one public
 death.

of Stone & Quarry, paid for by

2644-1800

102044.

Communicated to the

Board of Regents, University of

Revue de l'Enseignement Supérieur

Revenue - duty, Customs, Land

London, 1840

Defendant's Attorney

Wunderbar!

James G. Davis

sent
 but told
 that
 I had
 money
 night
 Co. and

Conjunctive

10