

(1) Number of pages _____

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(3) Initials of the Referencer _____

4

MADRAS RECORD OFFICE.**Government of Madras.***Public Works* **DEPARTMENT.***Cons. 10-5-1860*

G.O. No.	911	Press Mis.
Dated	2-5-1860.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
for the month of May 1860.*

Read again letter from the Accountant General, dated 11th and recorded in Proceedings of Government, 23rd January 1860, No. 179.

Read again also letters from the Chief Engineer, Mint Master, Superintendent of Marine, Acting Principal Commissary of Ordnance, and Superintendent of Stationery, and Deputy Superintendent Electric Telegraph, Madras Circle, dated respectively 30th January, 4th February, 18th February and 23rd February 1860, Nos. 9,730, 364, 560, 174 and 1,721, and recorded in Proceedings of Government, 20th March 1860, No. 594.

No. 33. Read also the following letter from the Accountant General :—

Proposes some alterations in his Circular already submitted to }
Government, regarding Stores supplied to the several Civil } (Here enter 5th April 1860, No. 515.)
Departments at the Presidency.

No. 31. ORDER THEREON, 2nd May 1860, No. 911.

With his letter dated 11th January 1860, No. 385, the Accountant General submitted for approval draft of a Circular which he proposed to issue to Officers in charge of Civil Stores in order to ensure a more correct account of those Stores and to fix the responsibility for their

Chief Engineer. custody upon the proper Officers. The Government, therefore,
Mint Master. called for the opinion of the Officers named in the margin on the
Deputy Supt. of Electric Telegraph, subject ; and their replies, recorded in the Proceedings of 20th
Superintendent of Marine, March 1860, No. 594, were forwarded to Mr. Harrison in view
Superintendent of Stationery. to his considering whether any alterations were required in his Circular. The present letter is his reply.

2. He states that the Circular is not intended to apply to the Marine, Stationery and Electric Telegraph Stores. The Government have, therefore, to consider only the letters from the Chief Engineer and Mint Master. Colonel Bell, while generally approving the Circular, expresses his opinion that the amount of depreciation of the Stores should be written off annually to "Profit and Loss," and that the form should be amended with that view. Major Orr has no objection to offer to the Circular, if it is not intended to impose restrictions which do not now exist on the expenditure of the Mint Stores.

3. The Accountant General concurs for the most part with the Chief Engineer, and has amended the form accordingly. The only point of difference is that Mr. Harrison considers that the annual depreciation should be written off to the particular departmental head of charge; instead of to the general head of "Profit and Loss," and in this the Government agree with him. Mr. Harrison adds that he does not intend by his Circular to impose any new restrictions on the issue of Mint Stores.

4. Under these circumstances the Honorable the Governor in Council approves the measures which the Accountant General proposes to adopt for correctly accounting for and keeping of the Stores.

5. There are two other points in the Accountant General's letter which require orders, viz., the rates of annual depreciation to be charged, and the audit of the sums so charged. The

Accountant General. Government are not in a position with the information before
Chief Engineer. them to give a decided opinion upon the former ; they therefore
Mint Master. resolve to request the Officers noted in the margin to form
themselves into a Committee, and to furnish a table with any remarks they may find necessary,
of the rates of depreciation proper for the several descriptions of Stores likely to come under
the Accountant General's Circular.

6. In regard to the audit, the Government would vest it in the Chief Engineer as regards Public Works Stores. That Officer is *ex officio* the Auditor of Public Works expenditure and Controller General of the receipt, custody and issue of Public Works Stores ; there is no reason why the audit of the annual depreciation should be transferred to another Officer. The subject of audit of the depreciation of Mint Stores will receive consideration in the Financial Department.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Ms. A. 9. 2. 3. 4.

Attesting the
minutes of the
Council, I perform to duty
for some days, accordingly
for some days, accordingly.

J. B. B. B.

Officer of the Revenue Post

1911

Chief Clerk of the
Revenue Post

General Dept.

N^o 575

From

The Accountant General

To

The Secretary to Government

Public Works Department

Sir,

Fort Saint George

I have the honor to acknowledge
the receipt of the order of Government N^o 594
dated 20th ultimo, forwarding to me, with reference
to my letter of the 11th January last N^o 385, the

From Chief Engineer N^o 177
dated 30th January 1860.
From Mail Master N^o 364
dated 11th February 1860.
From Superintendent of Marine
N^o 560 dated 11th February 1860.
From Acting Supt. of Stationing
N^o 174 dated 18th Feb. 1860.
From Deputy Supt. Electric
Telegraph Madras Circle N^o
1721 dated 23rd Feb. 1860.

papers noted in the Margin, and,
in reply, to state that I concur in
opinion with the Chief Engineer,
as expressed in his letter N^o 9730
dated 30th January last, that the
amount of depreciation of Stores
should be written off annually, but

I consider that it should be not to "Profit
and Loss" as proposed by him, but to the proper

departmental head of charge. In order to effect this, a certain fixed percentage for depreciation should be laid down for the several descriptions of Stores. In the order of Government, in the Public Department, N^o 108, dated 2^d February 1858 referred to in para 8 of the Proceedings of the Commission for Investigating Public Establishments, dated 10th May, last, the loss upon several kinds of property in the Government Printing Establishment fixed by varying percentages as follows viz:-

Presses	7 1/2 per cent
Types	20 — " —
Furniture	10 — " —
Miscellaneous Stock	100 — " —

This principle might be generally adopted, and appropriate percentages determined on, which might provide for wear and tear, depreciation, loss by atmospheric influence &c in all kinds of property.

2. With reference to the Mint Masters letter, I beg to state that the rules contained in my proposed

proposed Circular would not, it appears to me, if carried out, impose any restrictions upon the expenditure, under his own authority, of such stores as are necessary for the prosecution of the current operations of the Mint; the only object is to secure that stores shall not be written off without due authority and sanction. If the proposition I have made in the preceding para be adopted, the duty of seeing that the fixed percentage for loss is not exceeded, might be entrusted to some officer, and that officer, in my opinion, should be the Civil Auditor. There is no apparent reason why officers who are required to account to the Civil Auditor for the expenditure of money should not, in like manner, be called upon to state the extent of depreciation of the stores under their charge during the year.

3. The additional Column suggested by the Chief Engineer headed "Estimated present value," may be introduced in the form to be appended,

appended to the proposed Circular.

4. The provisions of the Circular are not intended to affect the Marine and Stationery stores, as by the term "Civil Stores" is meant not stores in deposit for issue, but stores supplied to, or purchased by, Heads of Offices or Departments for service in their department or office. The Electric Telegraph Department not being under my control no account of the stores is sent to me nor is the value ever brought on the Books of this Presidency.

5. I beg in conclusion to forward a revised form of Store Statement which I would propose to issue with the Circular.

I have the honor to be

Sir
Yours obedient servant.

W. M. M. M.
Accountant General

Res. Secy.

W. M. M. M.

Revised form.

Detailed Statement of Civil Stores in the Custody of
on 30th April 1860.

Description of Stores	Original cost or value on 1 st May 1857.	Amount of depreciation during 1858/59. to be written off.	No. & date of audited Bill submitted here with 1 st May 1860.	Estimated value on 1 st May 1860.	Remarks.

W. M. M. M.

W. M. M. M.

Proceedings of the Madras Government
Under date the 2^d ^{May} 1860

Read again letter from
the acct. Genl: H 11th recorded in Pro
of Govt 23 January 60 N: 179

Read again also letter
from the Chief Insp., Unit Master
Supt. of Marine, Asst. Commis-
sary of Ordnance and Super-
intendent of Stationery,
and Deputy Superintendent
Electric Telegraph
Madras Circle of respective
by 30th Jan'y 4th Feb. 18th Feb. and
23rd February 1860 Nos 9930,
364, 560, 174 and 1721 and
recorded in Pro. of Government
20th March 1860 No. 594

Read also the following letter from the Acad. Phil.

Proposes some alterations
in the circular already sub-
mitted ^{to you} regarding stories sup-
plied to the several Civil
Department at the Presidency

(Here enter 5 April 1905)

With his letter
dated 11th January 1860 No. 35
the Accountants General
submitted for approval
draft of a Circular which
he proposed to issue to
officers in charge of
Civil Stores in order
to

Case: 20. Wheeler / Nov 1861
 " 31. Grant " " 46-47
 P. O. Case 21st May / 55. " 15 U
 " 2 " 31 May / 57 31-32.

Copy to a Letter to Engd
 of 1845. June 1861 2:38

29th 1860 (N.Y. m. in
 office of you 10th 1860)
 The above named person
 doth declare himself
 Public Master (Deputy)
 of said 5th
 Dec 17th of month 1860
 17th 1860.

10575

Ms. B. 1. 1.

223.4 pm 10226

Sept. 28. Aug.

to insure a more cor-
rect account of those
stores and to fix the
responsibility for
their custody upon
the proper officers.
The Government ~~has~~
^{therefore called for}
~~their order of 25 Jan'y~~
~~inst. No. 179~~ ^{the}
opinion of the officers
named in the margin
on the subject
and their replies, record-
ed in the Pro. of 20 March
1860 No. 594, were
forwarded to Mr.
Farrison in view
to his considering
whether any altera-
tions were ~~re-~~
^{in his Circular,}
quired. The ~~off-~~
~~ccs in his present~~
letter is his reply -
~~opinion as to the~~
~~changes necessary.~~

The

Chief Engr
Mint Master
By Supl of Elec. Ml.
Supl of Marine
Supl of Stationery

2. He states ~~that~~
~~General reports~~
that the circular
is not intended
to apply to the
Marine, Station-
ery and Electric
Telegraph Stores.
The Government
have therefore to
consider only
the letters from
the Chief En-
graver and Mint
Master. Colonel
Bell while
generally approv-
ing the circular,
expresses his
opinion that the
amount of
depreciation

depreciation of
the stores should
be written off
annually to
"Profit and Loss",
and that the
form should
be amended
with that view,
and Major
Orr has no ob-
jection to offer
to the circular,
if it is not in-
tended to impose
restrictions which
do not now exist
on the expenditure
of the Mint stores.

The

15
3. The Accountant General
for the most part
concurs with the Chief Engr.
and has accordingly amend-
ed the form. ^{according to} The only point
of ~~which~~ difference is that
Mr. Harrison considers that
the annual depreciation
should be written off to the
particular departmental
head of charge, instead of to
the general head of "profit
and loss" and in this the
Government ^{with him} agrees. Mr. Harrison
adds that he does not intend
by his circular to impose
any new restrictions on the
issue of Mint stores.

4. Under these circumstan-
ces the Honorable the
Governor in Council ap-
proves the measures
which the Accountant
General proposes to adopt
for correctly accounting
for and keeping of the
stores.

5. There are two other
points

points in the Accountant General's letter which require orders viz: the rates of annual depreciation to be charged and the audit of the sums so charged.

The Government are not in a position with the information before them to give a decided opinion upon the former, they therefore resolve to request the officers noted in the margin to form themselves into a Committee and to furnish a table with any remarks they may find necessary, of the rates of depreciation proper for the several descriptions of stores likely to come under the Accountant General's circular.

Q. In regard to the audit, the Government would vest it in the Chief

Accountant General
Chief Engineer
Mint Master
J. G. [Signature]
[Signature]

Chief Engineer as regards Public Works stores.

That officer is ex officio the auditor of Public Works expenditure and controller general of the receipt, custody, and issue of Public Works stores; there is no reason why the audit of the annual depreciation should be transferred to another ^{officer}. The subject of audit of the depreciation of Mint stores will receive consideration in the Financial Department.

[Signature]

10 Copies. Chief Engineer Diff. P. 3
1 " Accountant General
1 " Mint Master
1 " Financial Dept.

Copy in a Letter to England
Of 18th April/61. No 38.

Public Works 1860. Sept^r.
Pro. of Govt. 10th May

No 911.

Pro. of the Madras Govt.
Of 2nd May 1860.

Mil. Pro. 23rd Aug/60. R. 7.

From the Accountant Genl.
Of 31st January/61 (A 245)
in Pro. 19th Feb. 1861
261-262

Approving the measures
which the Accountant General
proposes to adopt for correctly
accounting for and keeping
of the Stores.

No 33 & 34.

23 April 1861