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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3292	Press Mia.
333-334	
Dated 16-11-	1864.

Not to be folded or roughly handled

No. 533. Read the following Proceedings of the Governor General of India in Council,
Public Works Department, dated Simla, 20th September 1864, Circular No. 71:—
Exclusion of charges for value of Convict Labour from the Public Works Accounts.

Read the following:—

Note by MAJOR G. CHESNEY, Accountant General, Public Works Department, on the mode of accounting for charges for Convict Labour employed upon Public Works.

1. Hitherto it has been the rule to charge for convict labour employed upon Public Works at two-thirds the usual rate paid for free labour of a like description. See Public Works Code, page 126.

2. There is of course no actual payment, but the works are debited, and the head "Convict Labour" receives corresponding credit in the books. It is believed that the Civil Department makes a corresponding charge against this Department in their accounts.

3. The Commission propose (in paragraph 143 of their Report) to abolish this adjustment. Besides being troublesome and cumbrous, it clearly is a fictitious account, for it is quite an arbitrary assumption that convict labour will be of exactly two-thirds the value of ordinary labour. And such an account is opposed to the financial principles now in force, which aim at reality and simplification. Under late orders of the Financial Department, even adjustment of transfers of actual transactions in cash and stores between Departments are to be abolished; *a fortiori* an account of this sort should be discontinued.

4. The proposal of the Accounts Commissioners is, that the value of the work to be done by convicts should be taken as a reduction upon the estimate for the work.

By this I understand that the estimate would take account of only the probable actual charges to be incurred for cash and stores expended, and that a simple Memorandum would be added at foot of the probable value of the convict labour to be used in addition. The estimate would be passed for the value of cash and stores estimated to be expended as above, and the audit would be conducted upon those charges. A roster of the convict labour employed would be kept and noted monthly, and in the final bill (or whatever document may hereafter take its place) the value of such convict labour would be noted in the same way as it was upon the Estimate. But no charges would anywhere be booked in the accounts.

5. These proposals, if approved, might be carried out at once with effect from the commencement of the current official year. Any credits already posted in the books to credit of convict labour should be written back, and all estimates now in force which include convict labour, should have the needful correction of their value made. These charges occur in only two or three Divisions of Public Works, so that the change should not be at all troublesome.

RESOLUTION.—His Excellency the Governor General in Council is pleased to approve the above proposals, and to authorize their being carried into effect from the 1st May 1864.

Governments of Madras, Bombay, Bengal, North-Western Provinces, and Punjab,
Government, Straits Settlements,
Chief Commissioners, Oudh, British Burmah, and Central Provinces,
Commissioner of Mysore,
Resident at Hyderabad,
Agents, Governor General, Rajpootana and Central India.

ORDER.—Ordered, that copy of the foregoing Resolution be forwarded to the Local Governments and Administrations marginally noted, and to the Superintendent of Lighthouses, for information and guidance.

Also, that a copy be forwarded to the Financial Department and to the Accountant General, Public Works Department, for information.

(Signed) R. SPRACHEY, Colonel, R. E.,
Secretary to the Government of India.

(Signed) E. C. S. WILLIAMS, Captain R. E.,
Under Secretary to the Government of India.

To the Secretary to Government of Madras, Public Works Department,

*Proceedings of the Madras Government, Public Works Department,
16th November 1864.*

No. 344.

ORDER THEREON, 16th November 1864, No. 3,792.

Communicated to the Superintending Engineers, and to the Controller of Public Works Accounts for information and guidance.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers,
.. Controller of Public Works Accounts,
.. Judicial Department.

Ed. S. T. Augustin.

37
CIRCULAR No. 71 of 1864.

PUBLIC WORKS.

PROCEEDINGS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

PUBLIC WORKS DEPARTMENT,

SIMLA, 20th September, 1864.

Account.

Exclusion of charges for value of Convict Labour from the Public Works Accounts.

Read the following:—

Note by MAJOR G. CHESNEY, Accountant General, Public Works Department, on the mode of accounting for charges for Convict Labour employed upon Public Works.

Hitherto it has been the rule to charge for convict labour employed upon Public Works at two-thirds the usual rate paid for free labour of a like description. See Public Works Code, page 136.

2. There is of course no actual payment, but the works are debited, and the head "Convict Labour" receives corresponding credit in the books. It is believed that the Civil Department makes a corresponding charge against this Department in their accounts.

3. The Commission propose (in para. 118 of their Report) to abolish this adjustment. Besides being troublesome and cumbrous, it clearly is a fictitious account, for it is quite an arbitrary assumption that convict labour will be of exactly two-thirds the value of ordinary labour. And such an account is opposed to the financial principles now in force, which aim at reality and simplification. Under late orders of the Financial Department, even adjustment of transfers of actual transactions in cash and stores between Departments are to be abolished; a *fortiori* an account of this sort should be discontinued.

4. The proposal of the Accounts Commissioners is, that the value of the work to be done by convicts should be taken as a reduction upon the estimate for the work.

By this I understand that the estimate would take account of only the probable actual charges to be incurred for cash and stores expended, and that a simple Memorandum would be added at foot of the probable value of the convict labour to be used in addition. The estimate would be passed for the value of cash and stores estimated to be expended as above, and the audit would be conducted upon those charges. A roster of the convict labour employed would be kept and noted monthly, and in the final bill (or whatever document may hereafter take its place) the value of such convict labour would be noted in the same way as it was upon the Estimate. But no charges would anywhere be looked in the accounts.

5. These proposals, if approved, might be carried out at once, with effect from the commencement of the current financial year. Any amount already paid on the debit to credit of convict labour should be written back, and the same amount in favour of convict labour, should have the needed correction of these value made. These changes occur in only two or three Divisions of Public Works, so that the change should not be at all troublesome.

RESOLUTION.—His Excellency the Governor General in Council is pleased to approve the above proposals, and to authorize their being carried into effect from the 1st May, 1864.

Governments of Madras, Bombay, Bengal,
North Western Provinces, and Punjab,
Governor, Straits Settlements,
Chief Commissioners, Oudh, Benares, Bih,
Mah. and Central Provinces,
Commissioner of Mysore,
Resident at Hyderabad,
Agents, Government of India, Hyderabad,
and Central India.

ORDER.—Ordered, that copy of the foregoing Resolution be forwarded to the Local Governments and Administrations, respectively noted and to the Superintendent of Light House, for information and guidance.

Also, that a copy be forwarded to the Financial Department and to the Accountant General, Public Works Department, for information.

(Signed) R. STRACHEY, *Colonel, R. E.*
Secy. to the Govt. of India.

Y. P. Williams, *Captain, R. E.*
Under Secy. to the Govt. of India.

*To The Secretary to Government of Madras
Public Works Department.*

5. These proposals, if approved, might be carried out at once, with commencement of the current official year. Any credits already posted credit of convict labour should be written back, and all estimates now in for convict labour, should have the needed correction of their value made occur in only two or three Divisions of Public Works, so that the change at all

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Communicated to
the Superintending Engineers
and to the Controller of Public
Works accounts for information
and guidance.

To
To the Superintending Engineers
" Controller of P. W. Dept
" Judicial Department
X^o J. Blepau
16th Dec 1864

Sup^y J. K. K. K.

7th collay / Ka - 1896.

7th 1866
 Recd. of You. C. from Newcomb
 7th 42/48.

75 Account.

CINCINNATI No. 71.

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Shew, to Govt. of India,
in the Public Works Dept.

Dated: St. Louis, 20th September, 1904

Received 

Ref: 5405/69

47.3292-16571002/64

Relation of changes for value of "Pain"
Labor from the Pains Marks of Goods

7000.00.

With an order

7. 2/12/19

2. 2. 1921. 12. 12.