M.R.O. 1—77,006—8-5-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1365 Press
266-243 Mis.

Dated 11 — 82 1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 11th May 1864.

No. 244. Read the following Proceedings of the Governor General of India in Council, Public Works Department, dated Fort William, 13th April 1864, Circular No. 15:—

Separation of Accounts of Tools and Plant, Office Furniture, Instruments, and Live Stock, from Stock Accounts of the Public Works Department.

Read Public Works Department Resolution No. 4—1,408, dated 24th March 1864.

Read the following Report by the Inspector General of Accounts, dated the 1st April.

In view to giving effect to paragraph 12 of the orders contained in Public Works Department No. 4—1,408 of 1864, the following measures are recommended.

2. That the value standing at the debit of the following sub-heads of Stock, viz:—

Tools and Plant,
Instruments,
Furniture and Camp Equipage,
Live Stock,

in the books of Controllers, be written off in their Annual Suspense Accounts for 1863-64 as a final charge of the year.

Small stores.
Building materials.
Timber.
Metals.
Fuel.
Thatcher's materials.
Painter's stores.
House fittings.
Cordage.
Road metal.
Miscellaneous.

3. The sub-heads of Stock will thus be reduced to the items noted on the margin.

4. Henceforward all expenditure on account of the articles* noted in the margin, which would be styled "Tools and Stores," would be incurred against regular detailed estimates, and charged in the accounts of the year against a specia Budget-Estimate head of service, to be termed 'Supply of Tools and Stores,' subordinate to Original Works.

* Viz., Tools and Plant.
Instruments.
Furniture and Camp Equipage.

5. For the year 1864-65, no such head has been provided in the Budget Estimates, but as it may be presumed the detailed estimates for works have been framed in view to bearing a portion of the charge for Tools, &c., by transfer from the Wear and Tear Account, no derangment should occur in the total expenditure, since the charges of the year for Tools and Stores should be covered by the saving that will be made in the charges for works. The new heading might, therefore, be introduced into the *Budget-Estimate* from the year 1865-66, and into the *accounts* from the beginning of the year 1864-65.

6. A form of Estimate for purchase of Tools and Stores accompanies.

7. The procedure for dealing with these estimates should follow the course adopted for work estimates.

8. Purchases not exceeding Rupees 50 for each article or class of articles, might be made by the Executive Engineer without estimate.

9. For purchases exceeding Rupees 50 and not exceeding Rupees 200, the same authority should suffice, but an estimate should be framed.

10. For purchases not exceeding Rupees 500, the estimate should be passed by the Superintending Engineer; larger estimates to require the sanction of the Local Government or Administration.

11. It would be of course understood that these powers of sanctioning charges for purchase of Tools and Stores within certain limits, should not be exercised so as to lead to those powers being exceeded, by the sanction of the purchase, by portions at a time, of articles which ought to have been dealt with in the same estimate.

12. Half-yearly numerical returns, as per accompanying form, of Tools and Stores (divided under the heads Tools, Plant and Machinery, Instruments and Furniture) to be made to the Controller's office, where they should be carefully checked by the monthly accounts, and any discrepancies at once enquired into. For every debit in the cash accounts for Tools and Stores purchased, there should be a credit in the numerical return, and for every deduction in the latter for Tools sold, there should be a corresponding credit in the cash account.

13. Tools and Stores received from Magazines or elsewhere, without cash payment, would not involve any entries in the accounts, but would simply be brought on to the numerical returns.

14. Surplus and unserviceable Tools, &c., to be disposed of to the best advantage half-yearly, or more frequently if convenient.

15. The present Wear and Tear Account (subordinate to Stock) in the Controller's books, to be cleared during the current year by being charged off against works in the usual manner, when it would disappear altogether from the accounts.

16. Live Stock to be purchased only on the authority of the Local Government or Administration; when sold, the proceeds should be brought to credit as Public Works Income.

Form of Estimate.

DIVISION OF PUBLIC WORKS.

Estimate framed by _____ *Executive Engineer, of the probable cost of obtaining Tools and Plant required for use.*

Description.	Number now on hand.	Additional number required.	Rate.	Cost.	Remarks.
			Rs.	Rs.	
Pickaxes	57	300	2	600	These tools are required for the European Detachment on the Murree road. Those now on hand are employed in other parts of the Division.
Shovels	84	200	2-8	500	
Total Rupees eleven hundred	.....	.....	.....	1,100	

(Signed) _____

Executive Engineer.

Recommended. _____

Superintending Engineer.

Proceedings of the Madras Government, Public Works Department,
11*th May* 1864.

_____ Division.

Balance return of Tools and Stores under charge of _____

for the half-year ending 31*st October* _____.

Articles.	Receipts.								Issues.							Balance on 1st November.	Remarks.
	Balance on 1st May.	May.	June.	July.	August.	September.	October.	Total.	May.	June.	July.	August.	September.	October.	Total.		
Tools and Plant.																	[Here state nature of check taken on these balances, whether they have been actually tested by Executive or Assistant Engineer.]
Phowrahs.	60	...	220	...	...	...	...	280	3	200	...	...	...	...	203	77	
Pickaxes...	190	...	80	...	...	...	...	270	...	...	...	...	...	...	...	270	
Case of Instruments.	3	...	...	...	...	...	...	3	...	...	1	...	...	...	1	2	

Executive Engineer.

Detail of Issues during the Half-year.

(On back of half-yearly return.)

Description.	How disposed of.	No.	Total.	Remarks.
Phowrahs ...	May. Lost	3	3	
	June. Sold	50	...	See Cash Account for June.
	Transferred to Executive Engineer ——— Division	150	200	See Invoice sent with Accounts of that month.
	Total ...	...	203	
Case of Instruments ...	July. Returned into Magazine	...	1	See Receipt attached.

Resolution.—The Governor General in Council approves of the above proposals for giving effect to the orders already passed in regard to the Accounts of Tools and Plant, Furniture, Instruments and Live Stock, and directs that they may be carried out.

His Excellency in Council also approves of the proposed rules for the preparation of estimates for these articles, and orders their adoption from the commencement of the year 1864-65.

His Excellency in Council desires to impress on Local Governments and Administrations, the importance of keeping down the stocks of these articles at the lowest point consistent with maintaining the efficiency of the Department, and requests they will take such measures as appear necessary for securing this object.

Govts. of Bengal, N. W. P. and Punjab.
Chief Commissioner, British Burmah, Central Provinces, Oudh and Mysore.
Governor of the Straits Settlements, and Resident at Hyderabad.
Agents to Governor General in Rajpootana and Central India.

Ordered that a copy of this Resolution be forwarded to the Local Governments and Administrations marginally noted, for information and guidance.

Also that a copy be forwarded to the Inspector General of Accounts for information, and the issue of any supplementary orders which may be necessary to the accounts offices.

Also to the Financial Department for information, with reference to its Resolution No. 1,838 of 8th April 1864.

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

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

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

No. 245.

ORDER THEREON, 11th May 1864, No. 1,365.

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

2. The particular attention of the Superintending Engineers will be directed to paragraphs 4, 6 to 14 and 16 of the Report by the Inspector General of Public Works Accounts, and they will be careful to see, with reference to paragraph 5, that separate provision is made in Part I of future Budgets* for tools and stores required in *each* District.

* Under the head "Supply of Tools and Stores."

3. The Controller will be requested to issue such subsidiary instructions as may be necessary to the Superintending Engineers for giving effect to the orders of the Government of India.

(True Extract.)

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

To the Superintending Engineers,
" Controller and Auditor of Public Works Accounts.
" Store Department.
" Accountant General.

Exd. S. T. Augustin.

Proceedings of the Madras Government, Public Works Department,
11th May 1864.

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Tools and Plant,
Instruments,
Furniture and Camp Equipage,
Live Stock,

in the books of Controllers, be written off in their Annual Suspense Accounts for 1863-64 as a final charge of the year.

Small stores.
Building materials.
Timber.
Metals.
Fuel.
Thatcher's materials.
Painter's stores.
House fittings.
Cordage.
Road metal.
Miscellaneous.

3. The sub-heads of Stock will thus be reduced to the items noted on the margin.

4. Henceforward all expenditure on account of the articles* noted in the margin, which would be styled "Tools and Stores," would be incurred against regular detailed estimates, and charged in the accounts of the year against a specia Budget-Estimate head of service, to be termed 'Supply of Tools and Stores,' subordinate to Original Works.

* Viz., Tools and Plant.
Instruments.
Furniture and Camp Equipage.

5. For the year 1864-65, no such head has been provided in the Budget Estimates, but as it may be presumed the detailed estimates for works have been framed in view to bearing a portion of the charge for Tools, &c., by transfer from the Wear and Tear Account, no derangement should occur in the total expenditure, since the charges of the year for Tools and Stores should be covered by the saving that will be made in the charges for works. The new heading might, therefore, be introduced into the *Budget-Estimate* from the year 1865-66, and into the *accounts* from the beginning of the year 1864-65.

6. A form of Estimate for purchase of Tools and Stores accompanies.

7. The procedure for dealing with these estimates should follow the course adopted for work estimates.

8. Purchases not exceeding Rupees 50 for each article or class of articles, might be made by the Executive Engineer without estimate.

9. For purchases exceeding Rupees 50 and not exceeding Rupees 200, the same authority should suffice, but an estimate should be framed.

10. For purchases not exceeding Rupees 500, the estimate should be passed by the Superintending Engineer; larger estimates to require the sanction of the Local Government or Administration.

11. It would be of course understood that these powers of sanctioning charges for purchase of Tools and Stores within certain limits, should not be exercised so as to lead to those powers being exceeded, by the sanction of the purchase, by portions at a time, of articles which ought to have been dealt with in the same estimate.

12. Half-yearly numerical returns, as per accompanying form, of Tools and Stores (divided under the heads Tools, Plant and Machinery, Instruments and Furniture) to be made to the Controller's office, where they should be carefully checked by the monthly accounts, and any discrepancies at once enquired into. For every debit in the cash accounts for Tools and Stores purchased, there should be a credit in the numerical return, and for every deduction in the latter for Tools sold, there should be a corresponding credit in the cash account.

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16. Live Stock to be purchased only on the authority of the Local Government or Administration; when sold, the proceeds should be brought to credit as Public Works Income.

Form of Estimate.

DIVISION OF PUBLIC WORKS.

Estimate framed by _____ *Executive Engineer, of the probable cost of obtaining Tools and Plant required for use.*

DESCRIPTION.	NUMBER NOW ON HAND.	ADDITIONAL NUMBER REQUIRED.	RATE.	COST.	REMARKS.
			Rs.	Rs.	
Pickaxes	57	300	2	600	These tools are required for the European Detachment on the Murree road. Those now on hand are employed in other parts of the Division.
Shovels	84	200	2-8	500	
Total Rupees eleven hundred	.....	.....	.....	1,100	

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Recommended. *Executive Engineer.*

_____

Superintending Engineer.

_____ DIVISION.

Balance return of Tools and Stores under charge of _____

for the half-year ending 31st October _____

ARTICLES.	RECEIPTS.								ISSUES.							BALANCE ON 1st NOVEMBER.	REMARKS.
	Balance on 1st May.	May.	June.	July.	August.	September.	October.	Total.	May.	June.	July.	August.	September.	October.	Total.		
Tools and Plant.																	[Here state nature of check taken on these balances, whether they have been actually tested by Executive or Assistant Engineer.]
Phowrahs.	60	...	220	...	...	...	...	280	3	200	...	...	...	...	203	77	
Pickaxes...	190	...	80	...	...	...	...	270	...	...	...	...	...	...	...	270	
Case of Instruments.	3	...	...	...	...	...	...	3	...	...	1	...	...	...	1	2	

Executive Engineer.

Detail of Issues during the Half-year.

(On back of half-yearly return.)

DESCRIPTION.	HOW DISPOSED OF.	No.	TOTAL.	REMARKS.
Phowrahs ...	May. Lost	3	3	
	June. Sold	50	...	See Cash Account for June.
	Transferred to Executive Engineer ——— Division	150		
			200	See Invoice sent with Accounts of that month.
	Total ...	...	203	
Case of Instruments ...	July. Returned into Magazine	...	1	See Receipt attached.

RESOLUTION.—The Governor General in Council approves of the above proposals for giving effect to the orders already passed in regard to the Accounts of Tools and Plant, Furniture, Instruments and Live Stock, and directs that they may be carried out.

His Excellency in Council also approves of the proposed rules for the preparation of estimates for these articles, and orders their adoption from the commencement of the year 1864-65.

His Excellency in Council desires to impress on Local Governments and Administrations, the importance of keeping down the stocks of these articles at the lowest point consistent with maintaining the efficiency of the Department, and requests they will take such measures as appear necessary for securing this object.

Govts. of Bengal, N. W. P. and Punjab.
Chief Commissioner, British Burmah, Central Provinces, Oudh and Mysore.
Governor of the Straits Settlements, and Resident at Hyderabad.
Agents to Governor General in Rajpootana and Central India.

Ordered that a copy of this Resolution be forwarded to the Local Governments and Administrations marginally noted, for information and guidance.

Also that a copy be forwarded to the Inspector General of Accounts for information, and the issue of any supplementary orders which may be necessary to the accounts offices.

Also to the Financial Department for information, with reference to its Resolution No. 1,838 of 8th April 1864.

(Signed) R. STRACHEY, Colonel, R. E.,
Secy. to the Govt. of India.
(Signed) E. C. S. WILLIAMS, Captain, R. E.,
Under Secy. to the Govt. of India.

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

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

2. The particular attention of the Superintending Engineers will be directed to paragraphs 4, 6 to 14 and 16 of the Report by the Inspector General of Public Works Accounts, and they will be careful to see, with reference to paragraph 5, that separate provision is made in Part I of future Budgets* for tools and stores required in *each* District.

* Under the head "Supply of Tools and Stores."

3. The Controller will be requested to issue such subsidiary instructions as may be necessary to the Superintending Engineers for giving effect to the orders of the Government of India.

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

To the Superintending Engineers,
" Controller and Auditor of Public Works Accounts.
" Store Department.
" Accountant General.

Exd. S. T. Augustin.

P W 1864 Department
Proc: of Court for May

No. 1365

Proc: of the Madras
Court
Of 11th May 1864

26 Nov 76

~~with a~~ ~~precis~~ ~~effect~~ ~~to the order of~~ ~~Govt of India~~.

P. W. D. 1864 Depn
Proc. of Govt for May
No. 1933

Account.

CIRCULAR No. 15.

To

FROM
SECY. TO GOVT. OF INDIA,
IN THE PUBLIC WORKS DEPT.

Dated 13*th April*, 1864.

Received 2 May "

No 1365 — 11th May 1864

No. 244

Forwards Resolution about the separation of Tools and Plant, Office Furniture, Instruments and Live Stock from Public Works Stock Accounts.

Recd 2 May 1864 Rd 64

P. W. D.

No 1365

Proceedings of the Madras Government
Under date the 11th May 1864.
Read the following Circular

From the Secretary to the Govt of India to the P. W. Departt

Forwards Resolution about the separation of Tools and Plant, Office Furniture, Instruments and Live Stock from Public Works Stock Accounts.

Here Enter 13 April 1864 No 15

Communicated to the Superintending Engrs and to the Controller and Auditor of P.W. Accounts for information and guidance.

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+ Under the head "Supply of Tools and Stores".

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Superintending Engineers
for giving effect to the
orders of the Govt. of
India

W.H.

To The Supdg Engineer's
" Controller and
Chief Accountants
" Store Department
" Accountant General

Desp. 12th May
136

P.W. 1864 Despatch
Pay. of Gun for Navy
No. 1365
Pay. of the Allowa
of 11 May 1864

Further C.R. 22446 of 1864
P.W.C.R. 4544/64
Regarding the Accounts
of Tools and Plant, Furniture,
Instruments, and Live Stock
Communicated to the Superi
intending Engineer and the
Controller of P.W. Accounts

No. 244 . 245

Further C.R. 4912
of 1864.

9
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J. Watson 1864. No. 64