M.R.O. 1—77,006—8-6-37.

(1) Number of pages 5

(2) Date of repair 15-6-[illegible]

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2849 Press Mis.
67.
Dated 3—10— 1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 3rd October 1864.

No. 6. Read the following letter from Lieutenant-Colonel C. V. WILKIESON, R. E., Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 8th September 1864, No. 1,079:—

Accountant General's Circular, No. 10, dated 2nd May 1864.
Do. do. „ 27, „ 2nd July „
Do. do. „ 32, „ 16th July „
Do. do. „ 37, „ 22nd July „
Do. do. „ 43, „ 3rd Aug. „
Also
Controller's Circular Nos. IV and VIII, dated 18th and 23rd May 1864.

* "*Tools and Stores.*" Comprising —
Tools and plant.
Instruments.
Furniture, and
Camp Equipage.
Live stock.

† "*Stock.*" Comprising —
Small stores.
Building materials.
Timber.
Metals.
Fuel.
Thatchers' materials.
Painters' stores.
House fittings.
Cordage.
Road metal.
Miscellaneous.

SIR,

1. I have the honor to forward herewith, for the information of Government and for communication to the Presidency Store Department, copies of Circulars issued by the Accountant General, Public Works Department, relative to the entry of transactions connected with "Tools and Stores"* and "Stock,"† obtained from England, or purchased in the country.

2. As respects the purchase and accounting for of "Tools and Stores," the procedure is laid down in Circular No. 10—vide also Government Order No. 1,365, dated 11th May 1864. Articles coming under this head are not to be charged to works, the original value being written off as a final charge to a separate‡ main head of account in the Budget, viz., "Supply of Tools and Stores." To this head will also be debited all charges on account of repairs of tools and plant, furniture, instruments, and the carriage of the same from place to place, appropriations being made in the same man ner as they would be for the purchase of new tools, &c.

‡ Circular No. 37, paragraph 2.

Vide paragraph 3 of Controller's letter in G. O. 27th May 1864, No. 1,548.

3. Circular No. 27 requires that all Europe supplies should be brought to account distinctly under the two heads "*Tools and Stores*" and "*Stock,*" according as the articles received appertain to the one or the other head. Such portion of these supplies as appertain to the former head alone, will have to be written off in the books of this office for the past year, and not all that remained to the debit of the general head "Stores of Public Works Department," under which latter all Europe supplies appeared in the accounts of this Department hitherto.

4. The portion of the Europe supplies, appertaining to the head Stock, will have to be retained at their original value, and shown in the returns furnished by the Presidency Store Department under the head "Stock," to be opened anew on the 1st May 1864, which will represent the value of building materials, &c., intended for general use. Any purchases in the market during the current year of articles, coming under this head, for works in general, and which could not be distributed to any particular work when first purchased, will be kept under the head "Stock." Issues of articles of stock, from the Presidency General Stores, to local Officers, will be made without cash payment for the same, and their value will be charged by transfer to the estimates of the works in which they are used, and only in this manner can the amount of stock be diminished. In the case of issues to Civil Officers for Local Fund works, however, cash payment is required to be made, so that the transaction may appear as "Sales of Stock."§

§ Circular No. 32.

5. The valuation Invoices of stores received, which are to be communicated to this office, should therefore show the articles expected under the two heads distinctly, so that they may be brought into the books of this office accordingly, and in indenting on the Home Government for supplies coming under both heads, care should be taken to observe this distinction.

Circular No. 27.

6. For articles required for "Stock," the value should be added to the entry for the work or works in the Budget, for which indented for, and in the estimates of which provision for the same will have been made. For "Tools and Stores," including machinery and general plant, one separate entry should be made in the Budget, as their value is not to be charged to works. In this entry should be included provision for the repairs of tools, furniture, instruments, &c., and the carriage of the same from place to place as well as for the fitting up of machinery, on its arrival.

Circular No. 27.

Circular No. 43.

7. It is particularly enjoined that the Budget for the year should provide for the value of stores expected to be purchased by the Home Government during each year, and not simply of the value of all Indents made in the year including the balances of previous Indents. The difficulty of making out such an estimate is pointed out in the Chief Engineer's (Colonel Horsley) letter to Government, dated 14th October 1861, paragraph 7, but the Government of India in their reply admit the difficulty, and still require this plan to be adopted as the only course open under the Budget Rules. Rules for carrying out this plan are given by the Government of India, vide Government Order No. 1,679, dated 26th June 1863, but as respects the past year no entry has been made in the books of this Office of the expected supplies for want of the information promised in paragraph 4 of the Government order in question, and measures should therefore be adopted to secure a correct entry on account of "Tools and Stores" and "Stock" in the books of the current year and in the Budget of 1865-66.

Government Order dated 31st December 1861, No. 2,477.

8. The last received* Circular No. 43, dated 3rd August 1864, requires also that this office should be furnished with advices of all Indents sent to England, and that it should satisfy itself that the necessary Budget funds are provided to meet the value of all London supplies. This information should therefore be furnished to this office as early as possible, as respects the expected supplies of the current year.

* Received 30th August 1864.

No. 7. ORDER THEREON, 3rd October 1864, No. 2,849.

1. Ordered to be communicated to the Store Department for information and guidance.

2. A copy of the Statement forwarded to the Government of India, under date the 23rd September 1864, No. 2,773, will be furnished to the Controller with reference to paragraph 7.

3. The Store Department will supply the Controller with copies of the Public Works Indents for the current and succeeding years.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Deputy Secretary to Government.

To the Store Department, with seven enclosures.
„ Controller of Public Works Accounts.

Exd. S. T. Augustin.

Office of the Controller of P.W. Accounts
Madras 8th September 1864.

No. 1079.

From
Lieut.-Colonel C. O. Wilkinson R.E.
Controller of P.W. Accounts

To
Colonel C. A. Orr R.E.
Secretary to Government P.W.D.

Sir,

Enclosures

I have the honor to forward herewith for the information of Government and for communication to the Presidency Store Department Copies of Circulars issued by the Account and General, Public Works Department relative to the entry of transactions connected with "Tools and Stores" and "Stock" obtained from England or purchased in the Country.

Account & Genl's Circular No. 10 dated 2d May 1864
" " 27 " 2d July 1864
" " 32 " 16th " 1864
" " 37 " 22d July 1864
" " 43 " 3d Aug.st 1864

also

Controller's Circular Nos. IV and VIII dated 18th and 23d May 1864.

"Tools and Stores" comprizing
Plant,
Tools and Instruments
Furniture, and
Camp Equipage,
Live Stock,

"Stock" comprizing
Small Stores
Building Materials
Timber
Metals
Fuel
Khalasi Materials,
Painters Stores
House fittings,
Cordage
Road Metal
Miscellaneous

2. As respects the purchase and accounting for "Tools and Stores" the procedure

procedure is laid down in Circular No. 10, vide also Government Order No. 1365 dated 11th May 1864. Articles coming under this head are not to be charged to works, the original value being written off as a final charge to a separate Main head of Account in the Budget viz. "Supply of Tools and Stores." To this head will also be debited all charges on account of repairs of Tools and plant, Furniture, Instruments and the carriage of the same from place to place, appropriations being made in the same manner as they would be for the purchase of new Tools

* Circular No. 37 para. 2

Vide para 3 of Controller's letter in F. D. 27 May 1864 No. 1548.

3. Circular No. 27 requires that all Europe supplies should be brought to account distinctly under the two heads "Tools and Stores," and "Stock" according as the Articles received appertain to the one or the other head. Such portion of these supplies as appertain to the former head alone, will have to be written off in the Books of this office for the past year, and not all that remained to the debit of the general head "Stores of Public Works Department," under which latter all Europe supplies appeared in the

the Accounts of this Department hitherto.

4 The portion of the Europe supplies appertaining to the head Stock will have to be retained at their original value and shewn in the Returns furnished by the Presidency Store Department under the head "Stock" to be opened anew on the 1st May 1864, which will represent the value of Building Materials &c. intended for general use. Any purchases in the Market during the current year of Articles, coming under this head, for works in general, and which could not be distributed to any particular work when first purchased, will be kept under the head "Stock." Issues of Articles of Stock, from the Presidency General Stores, to Local Officers will be made without cash payment for the same, and their value will be charged by transfer to the Estimates of the works in which they are used, and only in this manner can the amount of Stock be diminished. In the case of issues to Civil Officers for Local Fund works, however cash payment is required

required to be made so that the transaction may appear as "Sales of Stock". Circular No. 32

5. The valuation Invoices of Stores received which are to be communicated to this Office should therefore shew the Articles expected under the two heads distinctly, so that they may be brought into the Books of this Office accordingly, and in indenting on the Home Government for supplies coming under both heads, care should be taken to observe this distinction. Circular No. 27

For articles required for "Stock" the value should be added to the entry for the work or works in the Budget for which indented for and in the Estimates of which provision for the same will have been made. For "Tools and Stores," including Machinery and general plant, one separate entry should be made in the Budget as their value is not to be charged to "works". In this entry should be included provision for the repairs of Tools Furniture Instruments &c. and the carriage of the same from place to

Circular No. 27

place as well as for the fitting up of Machinery, on its arrival.

7. It is particularly enjoined that the Budget for the year should provide for the value of Stores expected to be purchased by the Home Government during each year, and not simply of the value of all Indents made in the year including the balances of previous Indents. The difficulty of making out such an Estimate is pointed out in the Chief Engineer's Colonel Horsley's letter to Government dated 14th October 1861 para 7. but the Government of India in their reply admit the difficulty and still require this plan to be adopted as the only course open under the Budget Rules. Rules for carrying out this plan are given by the Government of India Vide Government Order No. 1679 dated 26th June 1863, but as respects the past year no entry has been made in the Books of this Office of the expected supplies for want of the information promised in para: 4. of the Government Order in

Circular No. 43

Government Order dated 31st December 1861 No. 247.

question

question, and measures should therefore be adopted to secure a correct entry on account of "Tools and Stores" and "Stocks" in the Books of the Current year and in the Budget of 1865/66.-

8. The last received Circular* N°43 dated 3rd August 1864 requires also that this Office should be furnished with advices of all Indents sent to England and that it should satisfy itself that the necessary Budget funds are provided to meet the value of all London supplies.- This information should therefore be furnished to this Office as early as possible, as respects the expected supplies of the Current year.-

*Received 30th Augst 1864

Office of the Controller of P.W. Accounts
Madras 8th Septr 1864

I have the honor to be
Sir
Your Most Obedient Servant

A. Wilkieson Lieut Colr R.E.
Controller of P.W. Accounts

To
Colonel C.A. Orr R.E.
Secretary to Government P.W.D.

Contd JM

P.W. 1864 Dept.
Con. of Accts for October
No 3978

From
The Controller of P.W.
Accounts

To The Secy to Govt of P.W.

Dated 8th
Rec'd 9th September 1864

No 1079

Intimates the construction placed on recent Circular Instructions respecting "Stock" of P.W. Tools and Stores with observations on the mode of entry in the Budget and in Estimates and Indents.

No 2849 - 3rd Octr/64

W. Q.

With an Order

No. 6. 7

Rec'd 1864

No 2849

Ordered to be communicated to the Store Department for information and guidance.

A copy of the statement forwarded to the Government of India under date the 23rd Feby/64 No 273. will be furnished to the Controller with reference to para 7.

The Store Department will supply the Controller with Copies of the P.W. Indents for the current and succeeding years.

To The Store Department with 7 Enclosures.

do — Controller of P.W. Accounts. With 1 statement of Corresponds

No 87 3rd Octr 1864

Dept. 4th October