(1) Number of pages

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public (Misc.) DEPARTMENT.

G.O. No.	Press Mis.
Dated	18 .

Not to be folded or roughly handled

Dated 5th September 1871, *No.* 2,257.

No. 58.

ACCOUNT, No. 5.

It has heretofore been customary in this Department to provide for charges on account of Tools and Plant purchased in India by distinct and separate allotments in the Imperial and Local Fund Budgets. The grants made available for this purpose in the current official year are as follow :—

	RS.
From Imperial Funds	17,700
,, District Road Funds	42,640
,, Port Funds	1,000
Total...	61,340

2. In practice, however, it has been found most difficult, if not altogether impossible, properly to apportion the outlay on account of Tools and Plant between Imperial and Local Funds, and the result has been that an undue share of the charges under this head has been thrown upon the *Imperial* allotment. The maintenance, moreover, of an account of tools purchased from Local Funds, separate and distinct from those obtained on account of Imperial Works, is found to be attended with great difficulty and inconvenience, and as complete accuracy can never be secured, or, if attainable, will be of no practical value, the Government are of opinion that under all the circumstances it would be better to treat the annual provision from Imperial and Local Funds conjointly as a lump grant, Superintending Engineers being restricted in their appropriations to the *total allotment for each district*, that is the sum total under this head in the Imperial, Local, and Provincial Budgets. In the accounts of Range Officers the entire expenditure will be charged off to the Imperial assignment until the last month of the year, when the Controller will make the necessary write-back entries, debiting each fund from which a grant was made with its proportionate share of the outlay, and crediting Imperial Funds with a corresponding sum. The debits to the Imperial and Local Funds assignments will be in proportion to the expenditure on works (new and repair) from each of those sources.

3. It has not yet been possible to make an allotment from Provincial Funds for the current year to cover charges for Tools and Plant purchased in India, but should the proposal submitted to the Government of India in letter No. 1,878, dated 17th July 1871, prove successful, or it be found practicable, by other means, to set apart a portion of the Provincial grant on this account, the appropriation of the grant thus assigned, and the debits to the head "Provincial" will be regulated in accordance with these orders.

4. The term "Tools and Plant" includes Surveying Instruments. These should, on no account, be indented for when required specially for Local Fund Works, but such instruments as may be needed should be obtained for use from the supply on hand in each district.

Total 61,340

5. Charges on account of Tools and Plant, *Extraordinary*, will be dealt with as at present.

(True Extract.)

(Signed) A. deC. SCOTT, Captain, R.E.,
Under Secretary to Government.

To the Financial Department.
,, Revenue do.
To Superintending Engineers.
,, Major R. B. Kennedy.
To the Chief Engineer for Irrigation.
,, Controller of Public Works Accounts.
,, General Superintendent of Public Works Stores.

Exd. S. T. Augustin.

No 2254 of Public Works dept

Proceedings of the Madras Govt

Under date the Sept 5/71

It has heretofore been customary in this Department to provide for charges on account of Tools and Plant purchased in India by districts and separate allotments in the Imperial and Local Fund Budgets. The grants made available for this purpose in the current Official year are as follows:-

From	Imperial funds	Rs. 17,700
,,	District Road	42,640
,,	Parks	1,000
	Total	61,340

In practice, however, it has been found most difficult if not altogether impossible properly to apportion the outlay on account of Tools and Plant between Imperial and Local funds, and the result has been that an undue share of the charges under this head has been thrown upon the Imperial allotment. The maintenance moreover of an account of Tools purchased from Local funds, separate and distinct from those obtained on account of Imperial works, is found to be attended with great difficulty and inconvenience, and as complete accuracy can never be secured, or, if attainable, will be of no practical value, the Govt are of opinion that under all the circumstances it would be better to treat the annual provision from Imperial and Local funds conjointly as a lump grant, Superintending Engineers being restricted in their appropriations to the total allotment for each District that is the sum total under this head in the Imperial, Local, and Provincial Budgets. In the accounts of Range Officers the entire expenditure will be charged off to the Imperial assignment until the last month of the year, when the Controller will make the

Is this quite certain?

7 Circle.

necessary write back entries, debiting each fund from which a grant was made with its proportionate share of the outlay, and crediting Imperial funds with a corresponding sum. The debits to the Imperial and Local Funds assignments will be in proportion to the expenditure on works (new and repair) from each of those sources.

It has not yet been possible to make an allotment from Provincial funds for the current year to cover charges for Tools and Plant purchased in

India, but should the proposal submitted to the Govt. of India in letter No. 1878 dated 17th July 91 prove successful or it be found practicable, by other means, to set apart a portion of the Provincial grant on this account, the appropriation of the grant thus assigned, and the debits to the head "Provincial" will be regulated in accordance with these orders.

The term "Tools and Plant" includes Surveying Instruments. These should, on no account, be indented for when required specially for Local Fund works, but such instruments as may

be needed should be obtained from the supply in hand in each District.

Charges on account of Tools and Plant Extraordinary will be dealt with as at present.

250
16

Fin. Secy ✓
Rev Do. ✓
Supt of Engineers ✓
Major Reserves ✓
Chief Engineer for Engs ✓
Controller ✓
Ch Supt of P.W. Stores ✓

Despatches 6/9

Govt. of {1871} Madras.

PUBLIC WORKS.

To The Financial Department

Dated

Recd. Exd.

G. O. 5 Septr 71, No. 2257.

Nos. 58

Roads and Canal - ~~Antrang~~ ~~Contractor~~ Leasing
~~relinquishing~~ to treat the
annual provision on account
of Roads & Canal - purchased
in India from Imperial
and Local Funds conjointly
as a lump grant -