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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2694	Press
B.P. No.		Mis.
361-362		
Dated	22. 8	1873.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
22nd August 1873.

No. 361. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 15th July 1873, No. 2,151 :—

I HAVE the honour to solicit the sanction of Government to a change in the present system of adjusting expenditure incurred in this country on account of tools and plant. Under the present system, the charges for tools and plant under "Extraordinary" are those actually incurred on account of works under execution from borrowed Capital, while all other charges not debitable to "Extraordinary" are distributed over "Imperial," "Provincial," and "Local," in proportion to the total expenditure on works and repairs under those heads.

2. My reasons for proposing a change, and the nature of the proposed change, will be understood from the following extract from a letter which I addressed to the Accountant General, Public Works Department, on the 20th May last (No. 545), believing that the system which I desired to see changed was followed in other parts of India :—

"Under the present arrangement there is a show of uniformity and fairness, but in reality the charges for tools and plant are not fairly distributed, and there is, moreover, much trouble in calculating and fixing the proportion monthly in the Central and Divisional offices. Take, for example, a large purchase of tools specially necessary for road-making. This outlay would be equally distributed over the entire expenditure incurred on works and repairs from Imperial, Provincial, and Local Funds, although the probability is that the tools will be quite worn out on the works (road) to which originally issued, and will never benefit other than the fund under which the works would be classed. In the supposed case above mentioned, the work being on 'Communications' would be classed under Provincial or Local. I would beg you to go a step further and suppose that, in the month in which the above-mentioned purchase was made of tools and plant for road purposes, the bulk of the outlay on works and repairs was under 'Imperial' (say on Military Buildings). This being so, the largest share of the outlay on tools and plant would fall on 'Military' (Imperial), while in reality the tools and plant would be utilized on 'Communications' (Provincial or Local).

"In thinking over this subject and the trouble involved in the present system, it has occurred to me that a simpler and less troublesome arrangement would be the following :—

"I.—When tools and plant are obtained for use on specific works—canals, roads, barracks, let the charge go entirely against the head immediately benefited; thus, for canals against 'Imperial, Ordinary or Extraordinary,' for roads against 'Provincial or Local,' and for barracks against 'Imperial, Ordinary.' When it is considered that a particular work necessitated the purchase of tools and plant, and that the purchase would have been made all the same had there been no possibility of the same tools and plant being at some future date used on other works under different heads of service, there cannot, to my mind, be any objection to debit the charge entirely against the particular head of service immediately benefited.

system

*Proceedings of the Madras Government, Public Works Department,
22nd August 1873.*

"II.—When Tools and Plant are obtained for general purposes, let the Divisional Officer be authorized to exercise his judgment, and, according to the nature of the tools and the works on which they are likely to be used, distribute the charge over the heads Imperial, Provincial, and Local.

"III.—In the same way, let the Divisional Officer exercise his judgment in crediting to Imperial, Provincial, and Local, the sums realized by the sale of unserviceable tools and plant.

"I beg that I may be favoured with an early reply to this letter, as if the proposal contained in it be approved by you, I should like to obtain the sanction of the Local Government to introduce the change with effect from the 1st April last."

3. In a subsequent letter* to the Accountant General, Public Works Department, I gave the following instances in which the anomaly and the trouble involved in the present arrangement are very apparent.—

I.—In one Range or Division the outlay under Tools and Plant during a month was Rupees 6,557. The entire of this outlay was on repairs to floating stock necessary for Irrigation (Ordinary) works, yet the debit to Irrigation was only Rupees 3,437, while Roads and Civil Buildings had to bear the difference, viz., Rupees 3,120.

II.—In another Range or Division the month's outlay was Rupees 1-11-10, and this amount was laboriously distributed thus:—

	Imperial	Provincial	Local	RS.	A.	P.
	...	...	...	0	3	3
	...	...	...	0	0	2
	...	...	...	1	8	5
Total...				1	11	10

4. In reply to my letters the Accountant General, Public Works Department, has authorized me* to address the Government of Madras for sanction to carry out my proposals, and this I accordingly do. Should the Government approve of the proposals and intimate the same to District Engineers, I will issue such subsidiary instructions as may be necessary for the guidance of Range Officers. I may add, that if any change is made in connection with the proposals now before Government, relative to the Public Works Stores and Workshop at Madras, and if that change should affect charges for Tools and Plant, my instructions to Range Officers will describe the course to be followed.

No. 362. ORDER THEREON, 22nd August 1873, No. 2,094.

ACCOUNT, No. 25.

His Excellency the Governor in Council entirely concurs with the views expressed by the Acting Controller regarding the adjustment of expenditure incurred in this country on account of "Tools and Plant," and directs that from the commencement of the current official year the cost of all "Tools and Plant" obtained for use on specific works shall at once be charged against the head of account immediately benefited.

*Proceedings of the Madras Government, Public Works Department,
22nd August 1873.*

2. And that in the case of tools and plant obtained for general purposes or sold as unserviceable, the Range Officer will use his discretion as to which head of account shall be debited or credited.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

To the Officiating Controller of Public Works Accounts.
To District Engineers.
To the Executive Engineer, Wynaad.
.. Consulting Architect.

Exd. S. T. Austin.

Spare Copies.

Office of the Controller of
Public Works Accounts,
Fort Saint George, 15 July 1873

No. 2157

From

The Offg. Controller of P.W. Accounts,
To,

The Secretary to Government,
Public Works Department,
Fort Saint George

Sir,

I have the honor to
solicit the sanction of
Government to a change
in the present system of
adjusting expenditure in-
curred in this Country
on account of Tools and
Plant - Under the present
system

system, the charges for Tools and Plant under "Extraordinary" are those actually incurred on account of works under execution from borrowed Capital while all other charges not debitable to "Extraordinary" are distributed over "Imperial", "Provincial" and "Local" in proportion to the total expenditure on Works and Repairs under those heads.

2. The reasons for proposing a change and the nature of the proposed change will be understood from

from the following extract from a letter which I addressed to the Accountant General Public Works Department on the 20th May last (N^o 5145) believing that the system which I desired to see changed was followed in other parts of India.

Under the present arrangement there is a show of uniformity and fairness, but in reality the charges for Tools and Plant are not fairly distributed and there is moreover much trouble in calculating and fixing the proportion monthly in the Central and Divisional offices

Office. Take for example, a large purchase of Tools specially necessary for Road making. This outlay would be equally distributed over the entire expenditure incurred on Works and Repairs from Imperial, Provincial and Local funds, although the probability is that the Tools will be quite worn out on the Works (Road) to which originally issued and will never benefit other than the fund under which the Works would be classed. In the supposed case above mentioned, the work being on Communications would be classed under Provincial

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Provincial or Local, I would beg you to go a step further and suppose that in the month in which the above mentioned purchase was made of Tools and Plant for Road purposes, the bulk of the outlay on Works and Repairs was under "Imperial" (say on Military Buildings). This being so, the largest share of the outlay on Tools and Plant would fall on "Military" (Imperial) while in reality, the Tools and Plant would be utilized on "Communications" (Provincial or Local.)

In thinking over this subject and the trouble involved

involved in the present system, it has occurred to me that a fairer and less troublesome arrangement would be the following:-

I When Tools and Plant are obtained for use on specific works - Canals, Roads, Banacks, let the charge go entirely against the head immediately benefited; thus for Canals, against "Imperial Ordinary or Extraordinary" - for Roads, against "Provincial or Local", and for Banacks, against Imperial Ordinary. When it is considered that a particular work necessitates the purchase of Tools and Plant and that

⑥ that the purchase would have been made all the same - had there been no possibility of the same Tools and Plant being at some future date used on other Works under different heads of Service, there cannot, to my mind, be any objection to debit the charge entirely against the particular head of Service immediately benefited.

II When Tools and Plant are obtained for general purposes, let the Divisional Officer be authorized to exercise his judgment and, according to the nature of the Tools and the works on which they are likely to be used, distribute the charge over the heads Imperial, Provincial and Local. In

III In the same way, let the Divisional Officer exercise his judgment in crediting to Imperial, Provincial and Local, the sums realized by the sale of Unserviceable Tools and Plant.

I beg that I may be favored with an early reply to this letter as if the proposal contained in it be approved by you, I should like to obtain the sanction of the Local Government to introduce the change with effect from the 1st April last.

In a subsequent letter to the Accountant General Public Works Department I gave the following instances in which

N^o 1445, of 18th June 1873.

which the anomaly and the trouble involved in the present arrangement are very apparent.

I In one Range or Division the outlay under Tools and Plant during a month was Rupees 6557. The entire of this outlay was on repairs to Floating Stock necessary for Irrigation (Ordinary) Works, yet the debit to Irrigation was only Rupees 3437 while Roads and Civil buildings had to bear the difference, namely Rupees 3120.

II In another Range or Division the monthly outlay was Rupees 1-11-10 and this amount was laboriously

laboriously distributed thus

Imperial	— 0 —	3 — 3
Provincial	— 0 —	0 — 2
Local	— 1 —	8 — 5
Total Rupees		1 — 11 — 10

In reply to my letters the Accountant General, Public Works Department, has authorized me to address the Government of Madras for sanction to carry out my proposals and this I accordingly do. Should the Government approve of the proposals and intimate the same to District Engineers, I will issue such subsidiary instructions as may be necessary for

Letter No. 12796
of 4th July 1873.

for the guidance of Range Officers - I may add that if any change is made in connection with the proposals now before Government relative to the Public Works Stores and Workshop at Madras, and if that change should affect charges for Tools and Plant, my instructions to Range Officers will describe the course to be followed. -

I have the honor to be,
Sir,
Your most obedient Servant,

G. E. P.

Geo
Offy. Controller of P.W. Accounts.

No 2094 P. M. al. *Pres*
 Pro. of the headas fank. ①
 Read the following:

From the Offg. Controller of H.E. No 2151 of 15 July/73
 P.M. Cont. 3

H.E. the Executive Council intend
 to carry out the views expressed
 by the Acting Controller regarding
 the adjustment of expenditure
 incurred in this country on
 account of "Tools & Plant" —
 And direct that from the
 commencement of the coming
 fiscal year —

The cost of all "Tools & Plant"
 obtained for use on specific works
 shall at once be charged against
 the head of account immediately
 benefited —

And that in the case of Tools &
 Plant obtained for general purposes
 or held as unserviceable, the
 Range Officer will use his discretion
 as to which head of account
 shall be debited or credited —

17.5
 26

2. Controller of P. Works ✓ dated 29/8/73
 " District Engineer ✓
 " Exec. Engr. Wynand ✓
 3 Consulting Architect ✓ S.C. dated 1/10/73

26
 20/8/73
 G.W.W.

P. M. 1873 to 1880
 P. M. 1881 to 1882
 P. M. 1883 to 1884
 P. M. 1885 to 1886

The Offg. Controller of H.E.
 Accounts

The Secy to Government
 H.E. Department

15th July 1873
 16th July 1873
 17th July 1873

Subject the same
 Item of Government to a
 change in the system of
 accounts of Tools and
 Plant.

No 2094-22 dated 1/10/73

No 2094

Received of the
 Controller of P. Works
 the sum of Rs. 17.50
 on account of the
 balance of the
 account of Tools and
 Plant.

8/11/09
24/8/09

C/2 3986
Govt. of 1873 Madras.
PUBLIC WORKS.

To the Off Controller of
P.W. Accounts

Dated

Recd.

Encl.

G. O. 22 Aug 1873 No. 2094.

Nos. 3611362

Tools & Plant. Ap-

proving of the proposals
of the Off Controller of
P.W. Accts. regarding the
adjustment of expenditure
incurred on account
of Tools & Plant.