M.R.O. 1—10,006—28-2-50.

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(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. 2565-66. Press
B.P.—No. Mis.

Dated 20-5. 1874 —195 .

Not to be folded or roughly handled

Proceedings of the Madras Government Public Works Department,
10th September 1874.

Read the following papers :—

No. 195. From Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—General,) to Colonel G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Fort William, 1st June 1874, No. 393 A.G.

I AM directed to acknowledge the receipt of your communication, No. 502, dated 27th February 1874, forwarding for orders a reference from the Controller of Public Works Accounts, Madras, inquiring whether the value of mathematical instruments, etc., supplied from the Madras Store Department transferred to other than the Public Works Department should be issued without charge.

2. In reply I am to observe that the Provincial funds would appear to have a claim to recover a portion of the value of whatever stores are sold. It is understood that the stores referred to are those that are obtained from England and charged in the Home accounts as Imperial Public Works expenditure. If so a ratable portion of cost of these stores has, it is assumed, been adjusted in the Indian accounts as a debit to Provincial by credit to Imperial funds; and hence Provincial funds have a share in these stores in proportion to the rate adopted, and a claim therefore to the receipt of that proportion of their value whenever they may be parted with to other departments. The fact that the Imperial Public Works Department does not in such a case make a charge does not in any way make the same procedure binding on the Provincial funds. In the one case the transaction is a mere transfer; in the other it would be a gift which the Government of India does not consider would, under the circumstances, be at all called for. With these remarks I am to say that it is left to the Government of Madras to decide whether a charge should be made for instruments, etc., supplied to other than the Public Works Department.

3. I am, however, to ask that precise particulars may be furnished of the manner in which the cost of the stores in question is brought to account in India.

REMITTED to the Controller of Public Works Accounts for such remarks and suggestions as he may desire to make in communication with the District Engineer, Presidency, and for submission of the information called for by the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

OOTACAMUND,
10th June 1874.

No. 196. From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 11th August 1874, No. 4,078.

I HAVE the honor to return, herewith, Government of India letter No. 393 A. G., of the 1st June 1874 (received with your endorsement of the 10th ultimo), and to state that on the 13th idem I forwarded it to the District Engineer, Presidency, with the draft of my proposed reply to Government, marked A.

2. The District Engineer's reply, No. 3,078, of the 10th August 1874, is herewith forwarded in original, and, with reference to it, I beg to state that I see

no reason to withdraw the opinion expressed in the 3rd paragraph of my draft reply marked A and referred to above. It will be observed that the District Engineer desires that *payment* should be made by other departments for instruments, etc., supplied from the Public Works Stores. I submit that there should be no such condition, for we gain nothing by demanding payment seeing that receipts on account of sales do not add to the budget grant nor do they permit of the budget grant being exceeded to a corresponding extent. If the Public Works Department can spare what is required (this should be the only condition in my opinion), let the indents of other departments be complied with, but do not let the Public Works Department cripple itself by supplying other departments *for the sake of payment*; for payment, as stated above, is of no advantage to the Public Works Department, inasmuch as it does not enable the Public Works Department to replace the articles issued. It must be remembered that requisitions from other departments are occasional and not continuous.

3. I would observe that Mr. Grainger, the General Superintendent of Public Works Stores, appears to have mis-understood my letter printed with G. O., No. 502, of the 27th February. Beyond the suggestion that a reference should be made to the Government of India to ascertain the practice in other parts of India, that letter contained no proposals for the issue of stores to other departments, but simply asked for orders as to "whether *stores* (instruments, etc.) charged off finally to the Imperial budget grant and not borne on the stock or suspense account should be issued without charge or at a valuation when supplied to other than the Public Works Department of the Presidency." As on that occasion, so in my draft reply marked A, I refer to *all* articles finally charged off to the budget grant and held as "tools and plant."

A.

PROPOSED DRAFT.

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department.

In returning, herewith, Government of India Public Works Department letter, No. 393A.G., of the 1st instant, I have the honor to state that the tools and plant (mathematical instruments,) etc., in the Public Works Store Department are classed under three distinct heads:—

I.—Articles [*wholly* paid for from Imperial funds and borne on the books as Imperial stores.

II.—Articles ratably paid for from all funds (Imperial, Provincial, and Local).

III.—Articles wholly paid from Provincial funds.

2. My letter printed with G. O., No. 502, of the 27th February 1874, had reference to item I, namely, to articles wholly paid for from Imperial funds, or, as I described them in the 3rd paragraph of that letter, articles "charged off finally to the Imperial budget grant." Such articles when issued for other than Imperial service, that is, for Provincial or Local works, go at a valuation, Revenue Imperial being credited under "sales of tools and plant." Articles classed as item II. above refer to supplies received from England in 1872-73, and are issued without charge within the Public Works Department, and probably no portion of this supply (which is comparatively small) will be touched to meet indents from other departments. Articles of class III., if issued to other than Provincial services, go at a valuation, Provincial *Revenue* being credited.

Proceedings of the Madras Government, Public Works Department,
10th September 1874.

3. From the above it will be seen that the decision of Government is required only in respect to articles classed as item I. It seems to me that when such articles are issued to the Military* Department, they should go without charge, so also to all public offices; but that when issued to Mysore to Collectors for Municipal or Provincial Works, and to Master Attendants for Port Fund Works, the full value should be charged, credit being afforded to Imperial Revenue as mentioned in paragraph.

* Arsenal, Gun Carriage Agency.

From Lieutenant-Colonel J. GODDARD, R.E., District Engineer, Presidency, to T. MOSS, Esq., Officiating Controller of Public Works Accounts, dated Fort St. George, 10th August 1874, No. 3,078.

With reference to your letter, No. 2,207, dated 13th June 1874, I have the honor to enclose a memorandum, dated 18th June 1874, from the General Superintendent of Public Works Stores and Workshop conveying his opinion on the issue of mathematical instruments to other departments.

1 Copy of Mr. Grainger's memorandum.
1 Statement of Revenue Survey Office.
1 Original letter from the Government of India.
1 Proposed draft letter.

2. The enclosures received with your letter under reply are herewith returned, together with a statement showing the number and value of instruments in store in the Revenue Survey Office, Madras. I applied to the Arsenal and to the Observatory for similar lists, but have not up to date obtained them. It is presumable that the value of instruments obtained by the Observatory is very considerable.

3. I think that your proposal injuriously affects the Department Public Works Budget and that other departments should not be supplied with instruments except upon payment. I fully endorse the memorandum by the General Superintendent of Public Works Stores and Workshop.

MEMORANDUM.

As regards the issue of mathematical instruments, etc., from the Public Works Stores to other departments without charge, I can see no objection to it from the stores point of view, as it is immaterial whether the stores are paid or not, but it will affect the Public Works Department in what I think an unfair manner.

2. Now, referring to Mr. Moss' letter recorded in G. O., No. 502, dated 27th February 1874, paragraph 2, you will observe that the comparison between the Mathematical Instrument Department (Calcutta) and the Madras Instrument Stores does not hold good, one reason being that the Calcutta Instrument Department has a separate budget grant for its up-keep, it being *established for the sole purpose of supplying all departments* with instruments only (not tools and plant) free of charge, whilst the Madras stores has to be supported from the Public Works Budget grant, and therefore increased expenditure in the up-keep of these stores necessitates a decrease in the amount available for works.

3. In paragraph 3 of above letter Mr. Moss further states that the Madras stores (instrument) seems to be to the Madras Presidency what the Calcutta Instrument Depôt is to Bengal; the reason given will however allow of a similar comparison being made between the Revenue Survey Stores, Arsenal Stores, and Government Astronomer's Stores, each of which makes its own indent on England independently of the Public Works Stores at Chepauk, so that the above comparison is not strictly correct, as the Public Works Stores does not supply other departments with instruments except in comparatively rare cases and the article can be spared from the Public Works Stores.

4. In Mr. Moss' letter above alluded to the question is first raised in respect to mathematical instruments only, whilst in his proposed draft "tools and plant" seem intended (including instruments), which will still further increase the charges against the Department Public Works grant; it should be distinctly stated whether "tools and plant" generally, including instruments, is intended, or only "instruments" which is a sub-head of "tools and plant."

5. The stores borne on the books under class I. is according to old rules before the introduction of Provincial Service. The "tools and plant" under class II. were so classed under instructions from the Controller, as an amount of Rupees 45,852-13-10 had been ratably distributed on account of "tools and plant" during the year 1872-73, of which amount only Rupees 7,000 (about) remain to be issued. Government in their Order, No. 869, of 27th March 1872, ruled that certain stores ("tools and plant") should be set apart for Provincial Services; thus articles under class III. came to be borne on the store books.

6. With reference to paragraph 3 of Government of India letter, the stores in question (mathematical instrument) are accounted for as follows :—

When received in this country they are brought on the books of the stores at full value, which includes English and Indian charges. These stores are issued to all Imperial Services (if they can be spared), Public Works Department, Military, Revenue, etc., *without charge*, as far as the Public Works Stores are concerned, but should such issues to departments other than Public Works Department exceed Rupees 50, such issue is noted in the monthly accounts to the Controller. In the same manner are all other articles under "tools and plant" issued.

7. The question raised, therefore, comes to this, does the Controller wish the stores under class I. to form a depôt from which all wants of other departments are to be met, they abolishing their own stores of instruments or "tools and plant" generally? If not, then, our present system, as shown above, is exactly what the Controller asks for in his letter recorded in G. O., 27th February 1874, No. 502, unless he wishes the Rupees 50 limit to be removed.

18th June 1874.

(Signed) J. N. GRAINGER,
Genl. Supdt., P. W. Stores and Workshops.

Statement showing the Number and Value of Instruments in Stores of the Revenue Survey Central Office.

No. of Instruments.	Description of Instruments.	Value.	Remarks.
		RS. A. P.	
2	Barometers, aneroid	82 8 6	
3	Do., mountain	Not known.	
5	Compasses, beam	127 12 6	
69	Do., with pen and pencil legs	695 15 3	
335	Do., pairs or dividers	925 9 10	
1	Do., triangular	10 0 0	
7	Do., prismatic	356 2 7	
26	Do., surveying	1,905 7 6	
22	Circumferentors	Not known.	
50	Do., Barber's pattern	5,522 6 4	
11	Do., with vernier and telescope ...	1,041 11 4	
6	Do., with vernier	420 0 0	
9	Cross staves	33 12 0	
9	Color boxes	94 8 0	
344	Chains, Gunter's	2,181 12 5	
201	Do., 100 feet	1,676 4 11	
1	Do., 50 feet	5 4 0	
1	Curves, French	8 0 0	
2	Eidographs	165 12 10	
5	Horizons, artificial	177 8 0	
24	Heliostropes	401 8 0	
8	Levels	1,150 8 0	
7	Levelling staves	273 0 0	

Statement showing the Number and Value of Instruments in Stores of the Revenue Survey Central Office.—(Concluded.)

No. of Instrument.	Description of Instruments.	Value.	Remarks.
		RS. A. P.	
7	Magnet bars	43 12 6	
8	Mathematical instruments	471 2 8	
13	Optical squares	168 0 0	
33	Orsiometers	40 2 8	
307	Pens, drawing	516 1 4	
5	Pens, dotting, with boxes of wheels	16 14 0	
25	Pens, rood or double pens	98 1 2	
1,230	Pens, architectural	52 15 6	
4	Protractors, rectangular	9 14 0	
4	Do., circular	44 8 0	
9	Plane tables	418 5 4	
6	Pentagraphs	675 0 0	
4	Planimeters	138 12 0	
7	Rules, flat, brass	51 4 0	
3	Rules, flat, ebony, 4 feet	6 0 0	
12	Rules, parallel, brass, on rollers	164 8 0	
82	Rules, parallel, ebony	168 14 0	
4	Scales, Gunter's	34 0 0	
6	Scales, Marquoiss'	21 0 0	
175	Scales, computing	1,487 8 0	
392	Scales, plotting	739 10 0	
1	Standards, steel, set	74 6 9	
5	Sextants	860 8 0	
43	Tapes, measuring	214 15 0	
4	Telescopes, reconnoitring	105 12 10	
21	Theodolites, transit	6,657 0 0	
84	Do. Everest pattern	21,694 3 10	
6	Do. surveying	1,350 0 0	
2	Tracing glasses	98 0 0	
8,054	Color brushes, of sizes	1,229 5 4	
100	Color saucer slabs	8 5 4	
128	Traverse tables	516 9 7	
1	Station pointer	30 0 0	
	Total...	55,463 15 10	

(Signed) W H. HESSEY, Lieut.-Colonel,
Acting Superintendent, Revenue Survey.

CHEPAUK,
8th July 1874.

Average value of Home Indents for Instruments, etc., for the last five years.

	RS. A. P.
1869-70	7,749 8 0
1870-71	70,318 6 2
1871-72	1,773 11 4
1872-73	954 7 0
1873-74	5,179 8 0
Total...	85,975 8 6
Average value for a year	17,191 1 8

(Signed) W. H. HESSEY, Lieut.-Colonel,
Acting Superintendent, Revenue Survey.

No. 197. ORDER THEREON, 10th September 1874, No. 2,565.

ACCOUNT, No. 7.

IN their Standing Order printed with G. O., No. 291, dated 6th February 1874, the Government of India enunciate the general principle that in cases where the cost of stores or instruments has already been charged off finally against any Government grant, the value of such stores or instruments will not be charged in the financial accounts to any other department to which they may be afterwards supplied. The Mathematical Instrument Department, etc., as well as Public Works Workshops which have to show profit or loss on their working being, however, specially excepted from the operation of the rule.

2. With reference to the above orders, the Officiating Controller of Public Works Accounts raised the question whether the Public Works Stores, being on the same footing with regard to Madras as the Mathematical Instrument Department is with respect to Calcutta, should not issue to all departments, free of charge, stores (instruments, etc.,) which have been finally charged off to the Imperial budget grant and are not borne on the stock or suspense accounts at a valuation.

3. The question was referred to the Government of India, who point out in their letter of the 1st June 1874, No. 393, that the rules issued in respect to the supply of Imperial stores are not binding in the case of stores paid for from Provincial funds, for while in the former case the transaction would be nothing more than a mere transfer, in the latter it would amount to a gift, and they leave it to the Government of Madras to decide whether a charge shall be made for instruments, etc., supplied to other than the Public Works Department.

4. It appears from the papers submitted with the Controller's letter of the 11th August 1874, No. 4,073, that the existing practice in the Store Department is to charge for all Provincial stores issued to works carried out from other than Provincial funds, and this arrangement should be continued. In regard to Imperial stores, the Controller suggests that when articles classed as "tools and plant" are issued to the Military Department (Arsenal, Gun Carriage Agency) they should go without charge, so also to all public offices; but that when issued to Mysore, to Collectors for Muncipal or Provincial Works, and to Master Attendants for Port Fund Works, the full value should be charged. These proposals are approved. It should however be distinctly understood that issues to other than the Public Works Department can be made only in the event of the articles not being required for use by the Public Works Department.

5. The information asked for by the Government of India in paragraph 3 of their letter is given in paragraph 6 of the letter from the General Superintendent of Public Works Stores.

6. A copy of these proceedings will be forwarded to the Government of India.

(True Extract.)

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

Secretary to Government.

No. 198. DOCKET No. 2,566, dated 10th September 1874.

COPY of the above forwarded to the Government of India.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

Fd. E. C. Shunker.

Spare Copies

All communications should be addressed to the Secretary.

No. 393 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Account General.

To

The Secretary to the Government of Madras
Public Works Department

Fort William 14th June 1874

Sir,

I am directed to acknowledge the receipt of your communication No 502 dated 27th February 1874 forwarding for orders a reference from the Controller of Public Works Accounts Madras enquiring whether the value of mathematical instruments &c supplied from the Madras Store Department transferred to other than the Public Works Department should be issued without charge.

2. In reply I am to observe that the Provincial Funds would appear to have a claim

6

to recover a portion of the value of whatever stores are sold. It is understood that the stores referred to are those that are obtained from England and charged in the Home accounts as Imperial Public Works expenditure. If so a rateable portion of cost of these stores has it is assumed been adjusted in the Indian accounts as a debit to Provincial by credit to Imperial funds; and hence Provincial funds have a share in these stores in proportion to the rate adopted and a claim therefore to the receipt of that proportion of their value whenever they may be parted with to other Departments. The fact that the Imperial Public Works Department does not in such a case make a charge does not in any way make the same procedure binding on the Provincial Funds. In the one case the transaction is a mere transfer; in the other it would be a gift which the Government of India does not consider would under the circumstances be at all called for. With these remarks I am to say that it is

left to the Government of Madras to decide whether a charge should be made for instruments &c. supplied to other than the Public Works Department.

3. I am however to ask that precise particulars may be furnished of the manner in which the cost of the stores in question is brought to account in India.

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

Coll: R. A.

G. Wicken

Secretary to the Government of India

Pub: Works 1874 Dept.
Rec'd from Govt of India
No: 3441

From
The Govt. of India
Del 12 June
Rd 8 June 1874
No: 393 A.G.

Copying orders on the question raised relative to the issue without charge of mathematical instruments &c from the Mint Department to other than the Public Works Department -
El-No: 2565-10-5-74.

Remitted

Remitted to the Controller of Stores Accounts for such remarks and suggestions as he may desire to make in communication with the Govt of Bengal Presidency and for submission of the information called for by the Govt of India.
W. Mackenzie Vice R.E.
Secy: to Govt
Public Works Dept
10th June 1874
JW 195

Rec'd 8 June/74

Remitted to the Controller of Stores Accounts for such remarks and suggestions as he may desire to make in communication with the Govt of Bengal Presidency and for submission of the information called for by the Govt of India.
W. Mackenzie Vice R.E.
Secy: to Govt
Public Works Dept
10th June 1874
JW 195

Rec'd 8 June/74

A

I. Articles ordinarily kept in Stores and bought as required. None.

II. Articles ordinarily kept in Stores and supplied (Imperial Requisitions Local) Articles ordinarily kept in Stores Nominal Rolls

III. Articles ordinarily furnished on Contract with G.O. No. 502 of the 27th January 1874 & said Contract to cease 1st January 1875

W. Orfeur Lieut. R.E.
for Secy to Govt
Public Works Dept

1137

for from Imperial funds
or as I described them
in the Second of the above
letter "Articles charged
officially to the Imperial
Budget grant". Such
articles when issued for
other than Imperial
service that is for Pro-
vincial or Local Works
go at a valuation. Pro-
vincial Revenue Imperial
being credited under
"Sales of Tools and Plant".
Articles classed as
item II above refer to
supplies received from
England in 1912 July and
duly issued without charge
within the O.M. Depôt.
and probably a por-
tion of this supply
(which is comparatively
small) will be touched
to meet Indents from
other Departments.
Articles of Class III
if issued to other than

Provincial services go
at a valuation, Provincial
Revenue being credited.—
3. From the above
it will be seen that the
decision of Government
is required only in res-
pect to Articles classed
as item I. It seems
to me that when such
Articles are issued to
the Military Department
they should go without
charge, so also to all
Public Offices, but that
when issued to Collec-
tors for Municipal
or Provincial works,
and to Master Attend-
ants for Port-Trust
works, the full value
should be charged,
credit being afforded
to Imperial Revenue
as mentioned in para
4e

* Issued Gun Agency

SP 7
173

No 3078.

From
The District Engineer
Presidency,

To
The Controller of
P.W. Accounts,

Sir

With reference to
your letter No 2209 dated
13th June 1874, I have the
honor to enclose a Memo
dated 18th June 1874 from
the General Superintendent
of P.W. Stores & Workshop
conveying his opinion
on the issue of Mathematical
Instruments to other
Departments.

2 The enclosures received
with your letter under reply
are

Enc 4.
1 Copy of
Memorandum.
1 Statement of
Revenue Survey
Price.
1 Original letter
from the Secty to Govt
1 Proposed draft
letter.

C.W. 5068/74
1

P.C. Dr. Sept 74
La B. Sept 196.

are herewith returned, together with a statement shewing the number and value of Instruments in store in the Revenue Survey Office Madras. I applied to the Arsenal & to the Observatory for similar Lists; but have not upto date obtained them. It is presumable that the value of instruments obtained by the Observatory is very considerable...

3. I think that your proposal injuriously affects the D.P.W. Budget and that other Departments should not be supplied with instruments except upon payment. I fully endorse the Memo by the General Superintendent of P.W. Stores & workshops.

I have the honor to be
Sir
Your most Obed.t Servt

H. Yeadon Lt Col.
Dist.t Engineer &c

Fort St George
10th August 1876

No 4078. Office of the Controller of P.W. Accounts.
Madras 11th August 1874.

From
The Offg Controller of
P.W. Accounts.

To
The Secretary to Government
Public Works Department.

Sir, I have the honor to return herewith Government of India letter No 393 A.G. of the 1st June 1874 (received with your endorsement of the 10th idem) and to state that on the 13th idem I forwarded it to the District Engineer Presidency, with the draft of my proposed reply to Government marked A.

2. The District Engineer's reply No 3070 of the 10th August 1874 is herewith forwarded in original and, with reference to it, I beg to state that I see no reason to withdraw the opinion expressed in the 3rd para of my draft reply marked A and referred to above. It will be observed that the District Engineer

Dated 10 Sept 74
Rec'd 12th Sept 74
P.W. 5068/74
2

Despatched
Received

Extract from Minutes of the Public Department, Presidency

Extract from Minutes of the Public Department, Presidency

the General Superintendent of Public Works Stores, appears to have misunderstood the letter printed with Government Order No. 502 of the 27th February - Beyond the suggestion, that a reference should be made to the Government of India to ascertain the practice in other parts of India, that letter contained no proposals for the issue of Stores to other departments, but simply asked for Orders as to whether Stores (instruments &c) charged to the Imperial Budget Grant (officially) and now borne on the Stock or Suspense account should be issued without charge or at a valuation when supplied to other than the Public Works Department of the Presidency." As on that occasion, so in my draft reply marked A, I prefer to all articles finally charged off to the budget grant and held as Tools and Plant.

I have the honor to be
Sir
Your most Obed Servant

Offg Controller of P.W. Accounts

Engineer desires that payment should be made by other departments for Instruments &c supplied from the Public Works Stores I submit that there should be no such condition for we gain nothing by demanding payment seeing that receipts on account of Sales do not add to the budget grant nor do they permit of the budget grant being exceeded to a corresponding extent. If the Public Works Department can spare what is required (this should be the only consideration in my opinion) let the indents of other departments be complied with, but do not let the Public Works Department entitle itself by supplying other departments for the sake of payment, for payment as stated above, is of no advantage to the Public Works Department in any way as it does not enable the Public Works Department to replace the articles issued It must be remembered that requisitions from other departments are recurring and not continuous.

3. I would observe that Mr. Grainger

P. W. 1874 Depart
From Fort St. George
No. 3068.

The Offg Controller of
P.W. Accounts

To

The Secretary to Govt.
Public Works Departt
Fort St. George

No. 1978.

Dated 6th Aug
Rec'd 12th August 1874

Ref. No. 2565. 10-8-74.

Returning with remarks
Govt. of India letter pro-
-posing the issue of Mathe-
-matical Instruments &c
to other Departments.

Ans. 186
dated 13 Aug 74 R. 22

18 June 1874

S. G. 25

Memorandum.

As regards the issue of mathematical instruments &c. from the P.W. Stores to other Departments without charge I can see no objection to it from the Stores point of view, as it is immaterial whether the Stores are paid or not - but it will affect the P.W. Dept in what I think an unfair manner.

2. Now referring to our Mess. letter received in G.O. No. 502 of 27 Feby 1874 para 2 - you will observe that the comparison between the Madras Instr. Dept (Calcutta) and the Madras Instr. Stores does not hold good, one reason being that the Calcutta Instr. Dept has a separate Budget grant for its upkeep it being established for the sole purpose of supplying all Departments with Instruments only (not "tools & plant") free of charge - whilst the Madras Stores has to

be supported from the P.W. Budget grant, and therefore increased expenditure in the upkeep of these Stores necessitates a decrease in the amount available for works.

3. In para 3 of above letter Mr Moss further states that the Madras Stores (Instr:) "seems to be the Madras Presidency what the Calcutta Instr: Depôt is to Bengal," the reason given will however allow of a similar comparison being made between the Revenue Survey Stores - Arsenal - do - Tool Astronomer's - the each of which makes its own indent on England independently of the P.W. Stores at Chepauk, so that the above comparison is not strictly correct as the P.W. Stores does not supply other Depts. with Instruments except in comparatively rare cases and the article can be spared from the P.W.

4. In Mr Moss' letter above alluded to the question is first raised in respect to "mathematical Instruments only, whilst in this proposed draft "Tools and Plant" seem intended (including Instruments) which will still further increase the charges against the P.W. grant - it should be distinctly stated whether "Tools & Plant" generally including Instruments is intended or only "Instruments" which is a sub-head of "Tools and Plant."

5. The Stores borne on the Books under Class I is according to rules before the introduction of Provincial Service - The "Tools and Plant" under Class II were to be closed under instructions from the Controller as an amount of Rupees 45,852-13-10 had been ratably distributed on account of "Tools and Plant" during the year 1872-73 of which amount only Rupees 7000/- (about) remain

to be issued. Govt in their order
No 869 of 27 march 1872 ruled
that certain Stores ("Tools & Plant")
should be set apart for Provin-
cial Services, thus articles under
Class III came to be borne on
the Stores Books.

6. With reference to para 3 of
Govt of India letter the Stores in
question (math. instrn) are accounted
for as follows:—

when received in this country they
are brought on the books of the Stores
at full value, which includes English
and Indian charges. These Stores are
issued to all Imperial Services (if
they can be spared) P.W.D. Military,
Revenue &c. without charge, as
far as the P.W. Stores are concerned.
But should such issues to Depts
other than P.W.D. exceed Rs 50. such
issue is noted in the monthly
accounts to the Controller.

In the same manner are all other
articles under "Tools and Plant" issued.

7. The question raised therefore
comes to this - does the Controller wish
the Stores under Class I to form a
Depôt from which all wants of
other Depts are to be met - they
abolishing their own Stores of In-
struments or "Tools and Plant" gener-
ally? if not, then our present system
as shown above is exactly what
the Controller asks for in his letter
recorded in G.O. 27 July 74 no 502
unless he wishes the Rs 50 - limit
to be removed.

By Order
Genl Superintendent

To
The District Engineer
Presidency.

Hyderabad /
Dated 1st Feb 1875

J. Prendergast Holroyd
District Engr

Statement shewing the number and value of Instruments in Stores of the Revenue Survey Central Office

No. of Instruments	Description of Instruments	Values Rupees	Annas	Price	Remarks
				D.	
	Barometers Aneroid	82	8	6	
2	Do. Mountain	Not known			
3	Do. Mountain	127	12	6	
5	Compasses Beam	695	15	3	
69	Do. with pen & pencil legs	925	9	10	
335	Do. pairs or dividers	10			
1	Do. Triangular	356	2	7	
7	Do. Prismatic	1905	7	6	
26	Do. Surveying	Not known			
22	Circumferenters	5322	6	4	
50	Do. Barber's pattern	1041	11	4	
11	Do. with Vernier & telescope	420			
6	Do. with Vernier	33	12		
9	Cross Staves	94	8		
9	Color Boxes	2181	12	5	
344	Chains Gunters	1676	4	11	
201	Do. 10 feet	5	4		
1	Do. 50 feet	8			
1	Curves French	165	12	10	
2	Eidographs	177	8		
5	Horizons artificial	401	8		
24	Heliotropes	1150	8		
8	Levels	273			
7	Levelling Staves	43	12	6	
7	Magnet bars	471	2	8	
8	Mathematical Instruments	168			
13	Optical Squares	40	2	8	
33	Pisamiters	576	1	4	
307	Parallel drawing	15494	11	2	

18494 11 2

5	Pens dotting with boxes of wheels	16	14	
25	Pens rood or double pens	98	1	2
1230	Pins architectural	52	15	6
4	Protractors rectangular	9	14	
4	Do. Circular	44	8	
9	Plane tables	418	5	4
6	Pentagraphs	675		
4	Planimeters	138	12	
7	Rules flat brass	51	4	
3	Rules flat ebony & fech	6		
12	Rules parallel brass on rollers	164	8	
82	Rules parallel ebony	168	14	
4	Scales Gunters	34		
6	Scales Marquoits	24		
175	Scales computing	1487	8	
392	Scales plotting	739	10	
1	Standards Steel set	74	6	9
5	Sextants	860	8	
43	Tapes measuring	214	15	
4	Telescopes reconnoitring	105	12	10
21	Theodolites transit	6857		
84	Do Everest Pattern	21694	3	10
6	Do Surveying	1350		
2	Tracing glasses	98		
3054	Color Saucers of Sizes	1229	5	4
100	Color Saucer Slabs	8	5	4
128	Traverse tables	516	9	7
1	Station pointer	30		
	Total Rs	55463	15	10

Rev Survey Office
Chepauk
8th July 1874

Copy Sent
Comp. G.D.

Ag. Supdt Rev Survey.
Lt. Col

Average Value of Home Indents for Instruments &c for the last five years.

1869/70	7749	8	-
1870/71	7038	6	2
1871/72	1773	11	4
1872/73	954	7	-
1873/74	5779	8	-
Total Rs	85975	8	6

Average Value for a year .... 17191-1-8.

Lt. Col
Dy. Gradon Holland
Dy Supt
Dretd Sup Cy

Public Works Department

Proceedings of the Madras Government

Read the following

from the Govt of India (PL No. 393 dated 1st June 1874)

Forwarding the Secretary of State's (E Code 4076 dated 11th August 1874).

2505

In their standing order printed with G.O. No. 291 dated 6th February 1874 the Government of India communicate the general principle that in cases where the cost of stores or instruments has already been charged off finally against any Government grant, the value of such stores or instruments will not be charged in the financial accounts

Lieutenant's letter
No. 1264 of 8th August 1874
413

accounts to any other
department to which they
may be afterwards sup-
plied. The Mathematical
Instrument Department,
&c., as well as Public Works
Workshops which have to
show profit or loss on their
working being however
specially excepted from
the operation of the rule.

With reference to the
above orders the Offg: Con-
troller of Public Works Ac-
counts raised the question
whether the Public Works
Stores, being on the same
footing with regard to
Madras as the Mathema-
tical

Mathematical Instrument
Dept. is with respect to
Calcutta, should not issue
to all Departments, free of
charge, stores (instruments
&c) which have been fi-
-nally charged off to the
Imperial Budget grant
and are not borne on the
Stock or Suspence accounts
or a valuation.

The question was referred
to the Government of India,
who point out in their
letter of the 1st June 1874, No
593, that the rules issued
in respect to the supply of
Imperial Stores are not
binding in the case of stores
issued

37B

hand for from Provincial Funds; for while in the former case the transaction would be nothing more than a mere transfer in the latter it would amount to a gift: and they leave it to the Government to decide whether a charge should be made for instruments, supplies to other than the Public Works Department.

It appears from the papers submitted with the Controller's letter of the 11th August 1874, No 4078, that the existing practice in the Stores Department is to charge for all Provincial Stores issued to work carried out from other than Provincial funds: and the arrangement should be continued. In regard to Imperial Stores the Controller suggests that the articles classed as "Tools and Plant" received to the Military Department Arsenal, Gun Carriage Agency should go without charge, so also to all Public Officers, but that when issued to Mycert, to Collectors for Municipal or Provincial works,

works, and to Master Attendants for Port Fund works, the full value should be charged. These proposals are approved. It should however be distinctly understood that issues to other than the Public Works Dept. can be made only in lieu of the articles not being required for use by the Public Works Dept.

The information asked for by the Govt. of India in para 3 of their letter is given in para 6 of the letter from the Gr-

To the Controller ✓
" D. G. Presidency ✓
" Public Depts ✓
" Revenue " ✓
" Military " ✓
Sign & d. Copies dispd 21/9/74.

25 d. Copies dispd 21/9/74.

General Superintendent of P.W. Stores.

A Copy of these Proceedings will be forwarded to the Government of India.

H.G. No: 2566/97

Copy of the above forwarded to the Govt of India.

Gpwn

3441/506

Govt. of 1874 Madras.

PUBLIC WORKS.

To

The Board of Rev.

&

Secy. to Govt. of Madras

Dated

Recd. Encl. 2

G. O., 16 Sept. 1874. No. 2565-2566

Nos. 195-198

Imperial Stores

Passing orders on subject of the charge made for — when issued from the Store Dept. for other than Imperial Works &c.e —

195-198.

19/8/74. Rd 20/8/74