

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No. *2474-2474 A.* Press *Original*
B.P. No. _____ Mis. _____

Dated

30-8-

195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
30th August 1875.*

No. 515. Read the following letter from Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 17th August 1875, No. 68 W :—

With reference to G. O., No. 3,173, dated 9th November 1874, I have the honor to forward you, for submission to Government, accompanied by any remarks you may wish to offer, the correspondence as marginally noted relative to the incidence of the cost of Tools and Plant.

2. From this correspondence you will observe that the Accountant-General agrees with this office in considering that the present system of dealing with the value of tools and plant procured from England for the Public Works Stores as described in this office letter, No. 7,382, of 18th November 1874, may with advantage be modified, and that the cost of all tools and plant got out from Home for stock purposes may properly be carried to a sub-head under Stock in the Public Works Store Accounts and there remain in suspense until the proper incidence of the expenditure becomes known on the articles being issued to some particular work.

3. This decision practically re-opens the whole question of the proper incidence of the cost of tools and plant; for if the principle be accepted of the cost of tools and plant being finally charged off only when issued, it becomes of the highest importance to ascertain whether, at the time the articles are issued to any particular work, there exists any further information as to the proper incidence of the cost than existed when the articles were indented for from Home.

4. In his letter No. 7,382 Mr. Moss remarks, that at present "charges for tools and plant are adjusted by debiting the head of service (Extraordinary, Imperial, Provincial, Local) immediately benefited." In other words, the principle seems to be that a Range Officer finding himself short of tools for carrying out some particular work debits to the head of service involved the whole value of the tools thus procured, irrespective of the use these tools are subsequently put to. It can hardly be contended that the proper incidence of the cost of the tools is known more clearly when they are issued from the stores to the works than when received in the stores from England. The pickaxe bought today for an Imperial canal may tomorrow be used on a local road; the winch procured for lifting the stones of the Senate-house may subsequently be employed for hauling up the joists of the Post-office.

5. As I informed you in my letter No. 60 W, of the 4th August 1875, no distinguishing mark is placed upon tools and plant to show the particular fund or head of service to which they belong. When sold or worn out there is no means of identifying an "ordinary" from an "extraordinary" spade, a "Provincial" from a "Local" hammer; it appears to be guess-work which decides the fund to which is credited the proceeds of the sale. From first to last the incidence of the first cost of the repairs of the carriage and of the value realized on the ultimate sale appear a matter rather of chance than of any principle equitably conceived and consistently carried out.

6. It should, I think, be admitted that in ranges expending Imperial, Local and Provincial Funds, precisely the same difficulties are met with in the proper apportionment of the cost of tools and plant indiscriminately used on different works as is

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30th August 1875.*

allowed to exist in the case of establishments. This admitted, I think the two charges should be dealt with in a similar manner. Tools and plant procured for special use on a particular work, such as steamers or barges on a canal, should be debited direct to the fund involved, as in the similar case of special establishments. Tools and plant for general use, such as spades, hammers, &c., should be debited to Provincial Funds in the first instance, and this fund relieved by a percentage for tools and plant charged to other works Imperial and Local, as in the case of general establishments.

7. In conclusion, I may remark that two points are suggested for adoption in this letter:—

1st.—That all tools and plant procured from England for stock purposes be kept in suspense in the Public Works Store Accounts and only finally charged off on issue.

2nd.—That on issue the cost of tools and plant intended for general purposes be treated in the same way as are general establishment charges.

It is only the first of these on which the Accountant-General has yet had an opportunity of expressing an opinion, but the two are so intimately connected that I have thought it inadvisable to separate them in referring the matter through you to the Government.

From T. MOSS, Esq., Controller of Public Works Accounts, to Colonel J. J. McLEOD INNES, R.E., Accountant-General, Public Works Department, dated Madras, 18th November 1874, No. 7,382.

I HAVE the honor, by direction of the Madras Government, to address you relative to the adjustment of charges for tools and plant.

2. Before referring to the particular point on which I have been directed to take your orders, I will state briefly (I.) the course at present followed in this Presidency in respect to tools and Plant, and (II.) the origin of the present reference.

I.—Charges for tools and plant in executive ranges are adjusted by debiting the head of service (Extraordinary, Imperial, Provincial, Local) immediately benefited—*vide* the correspondence ending with this Office letter, No. 3,325 of the 29th August 1873. But a large portion of the charges for tools and plant occurs in the Public Works Store Department, in which supplies (chiefly from England) are kept for issue to the department. In the Store Department there are supplies of two kinds, *viz.*, those paid for wholly from Imperial Funds and therefore classed as Imperial, and those paid for wholly from Provincial Funds and therefore classed as Provincial. The cost of the Imperial portion is at the end of the year charged ratably to the several sub-heads (Military, Civil Buildings, Agricultural) of Imperial, and therefore when there are issues to those heads of service the articles go without charge being treated *numerically*, but if issued to other heads of service, *viz.*, to Extraordinary, Provincial or Local, the full value is charged to those heads of service and a corresponding credit is raised to Revenue Imperial. (This, I may add, is in accordance with the opinion expressed in your letter No. 471 G., of the 10th April 1874.) In the same way when articles paid for wholly from Provincial Funds and classed as Provincial are issued to other services those services are debited with the full value and Provincial Revenue credited.

II.—The Government on the 29th June 1874 made an allotment to cover the cost of tools and plant required for Ordinary Agricultural Works and intended to be supplied from the Public Works Store Department, and it was there I pointed out that Imperial having already been charged with the cost of the tools and plant when received in the Store Department, no further charge or provision of funds was necessary on the issue of the tools for Imperial works. I explained

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30th August 1875.*

the arrangement (described above) under which charges for tools and plant were adjusted in the Store Department, and I made the following remarks:—

Paragraph 3.—I must however say that the arrangement as above described, though simple, is not altogether a fair one, as I shall endeavour to explain. We will suppose that during 1873-74 there was a charge of Rupees 25,000 for tools and plant in the Store Department, and that this sum at the close of the year was ratably charged to the several sub-heads (Military, Civil Buildings, Agricultural,) of "Imperial." The tools and plant having been thus paid for from Imperial Funds would be borne on the books as "Imperial," and would be treated in the manner mentioned in the preceding paragraph. But suppose that in 1874-75 a large indent for tools and plant required for Military and Civil Buildings was met by the Store Department by sending out articles valued at Rupees 20,000 from the supply which cost Rupees 25,000 in 1873-74, during which year we will further suppose that the bulk of this charge of Rupees 25,000 was debited to "Agricultural," according to ratable distribution over outlay on works and repairs: then it follows that while the budget head Agricultural bore the largest share of the cost of tools and plant in 1873-74, the budget head Military and Civil Buildings derived a benefit in 1874-75 out of proportion to what it contributed in 1873-74. The Store Department

* *Vide* G. O., No. 2,034, of 23rd August 1873.
" " 253, of 3rd February 1874.

is thus a disturbing element in the methodical and fair arrangement sanctioned* in respect to outlay on tools and plant in ranges of Public

Works, seeing that the supply received in the Store Department during any year, and charged for in the year in which received, may not be issued till the following year or years after.

Paragraph 4.—The above subject has been long considered by me, and I thought that the difficulty in connection with the Store Department might be got over by not having the definite head of "Tools and Plant" in the Store Department Accounts, and by placing articles of tools and plant as a distinct sub-head of "Stock" which is a "Suspense" head of account. Just as "fire bricks" or "Portland cement" belonging to the "stock" of the Store Department would not be finally charged for till issued, and as the charge would be against the head (Imperial, Provincial or Local) actually benefited by the issue, so I thought it might be arranged to issue tools and plant as a sub-head of "stock" from the Store Department, such issues being eventually charged in the Range Accounts to "Tools and Plant" against the head (Imperial, Provincial, and Local) actually benefited; but the Accountant-General, Public Works Department, to whom I referred,

† No. 471 G., of 10th April 1874.

considered† it desirable to continue the arrangement of showing outlay in the Store Department

on account of tools and plant as final charges under the head "Tools and Plant."

3. From the preceding paragraph you will understand and be able to connect the present system with the following order‡ by the Madras Government.

‡ No. 3,173 of 9th November 1874.

"His Excellency the Governor in Council does not see how the Capital and Revenue Accounts of Irrigation Works can be properly prepared if one sub-head of expenditure, *viz.*, Tools and Plant, be treated on principles altogether different to those followed with respect to other items of charge. Formerly tools and plant were not charged to individual works, and no provision for such was made in estimates. Now that the Government of India have required tools and plant to be taken into account in estimating the cost of Agricultural Works, and that provision has been made in the Irrigation Budget for this charge, His Excellency considers that the cost of tools and plant issued for individual works or projects should be treated precisely in the same way in the accounts as other component parts of the outlay on works. The Controller will accordingly be instructed to determine, in communication with the Accountant-General of the Public Works Department, how this arrangement is to be carried into effect. The complications arising from the procedure discussed in the Controller's letter appear to the Government to be, together with others of a like kind, one of the causes why the departmental accounts in many ranges are in a state of confusion; it is necessary that arrangements more in accordance with the facts connected with the transactions involved should be introduced at once."

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30th August 1875.*

4. I should perhaps mention that the Madras Government is mistaken in supposing that the arrangements in the Store Department connected with tools and plant have caused confusion in the departmental accounts of ranges. I shall inform the Government of this mistake when communicating the instructions you may issue with reference to the order above quoted.

5. As connected with the Store Department, I may here refer to another point regarding which I have been directed to address you. After addressing Government on the point mentioned in paragraph 2, section II. above, I was informed by the General Superintendent of Stores that for the first time stores for the *Irrigation Branch* exclusively were coming out from England, and instructions were required as to the keeping and accounting for such stores. It being difficult in one and the same building to keep the same sort of stores under different heads, and as the present heads of *Imperial* and *Provincial* have hitherto been found sufficient for all purposes, I wrote to the Government for orders as to whether a third head (*Irrigation*) should be opened in the Store Department books; I remarked that, with the exception of gauges (enamelled, iron, tidal), the articles under the head *Irrigation* were of a kind used commonly on all sorts of work and not exclusively on *Irrigation Works*, and I therefore recommended that these gauges should be at once transferred to the executive charge for which they were obtained, and in which they would be used, and that the other stores not required exclusively for *Irrigation Works* should be classed and treated as *Imperial*, in the manner described in paragraph 2, section I. above. In reply to the above-mentioned reference, the following order* has been passed by Government:—

* No. 3,185 of 10th November 1874.

"The Government are of opinion that, as the way in which the Accounts of *Irrigation Works* are to be maintained has been prescribed by the Government of India, the method of dealing with tools and plant required for *Irrigation Works* should be in accordance with the practice followed in the Provinces under the immediate control of the Government of India, and the Controller should ascertain from the Accountant-General, Public Works Department, and conform to that practice."

6. There is no question that the Store Department is a disturbing element in the fair apportionment of charges for tools and plant, seeing that articles received in any one year and finally charged off in that year to certain heads of service, may not be issued till years after, and then to different heads of service. To my mind, the Store Department should be regarded as a factory or shop from which all supplies should go with a money value and not numerically. If the Madras Government would make the Store Department a purely Provincial institution (it is now an Imperial charge), and class all stores as "Stock," issuing the same at a money value to Imperial and other services, there would be no trouble and confusion in the Store Department itself, while the charges for tools and plant would be against the heads of service actually benefited. The Madras Government having recently consented to the entire Public Works Establishment being regarded as Provincial for purposes of account, would probably agree to the Store Department being treated as a Provincial institution in future, provided it be proposed not to make an immediate adjustment of the value of Imperial stores (stock and tools and plant) in the Store Department by crediting Imperial and debiting Provincial, but to allow the adjustment to be made by degrees by extending it over several years to suit the convenience of the Madras Government with reference to the Public Works portion of the budget grant from Provincial Funds.

From Colonel J. J. McLEOD INNES, R.E., Accountant-General, Public Works Department,
to Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts,
Madras, dated Simla, 2nd July 1875, No. 1,501 G.

I HAVE the honor to acknowledge the receipt of your letter, No. 7,382, dated 18th November 1874, requesting orders on the adjustment of the charges for tools and plant, and pointing out in what manner the Stores Department forms a disturbing element in the fair apportionment of those charges.

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30th August 1875.*

2. In reply, I have to state that, under the circumstances explained, your suggestion to treat tools and plant in the Stores Department as a sub-head of stock account until issued to works would appear to meet the difficulty complained of and deserves consideration.

3. The position of a Store Department is so different from that of a Public Works Division, that it would not, in my opinion, be any departure from our fundamental principles to treat as stores the tools and plant that form part of a Stores Department, introducing "Tools and Plant" as a specific sub-head of stores in its accounts. I have therefore to request that the proposal may be submitted for the sanction of the Government of India, through the Local Government.

No. 516. ORDER THEREON, 30th August 1875, No. 2,474.

ACCOUNT, No. 19.

THE Controller's proposals for the introduction of a suspense account in connection with Tools and Plant and for

the distribution of charges for tools and plant issued for general purposes are approved, and a copy of these Proceedings will be forwarded for the confirmation of the Government of India.

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,

Secretary to Government.

No. 516-A. (DOCKET No. 2,474-A, dated 30th August 1875.)
Copy of the above forwarded to the Government of India.
(True Extract.)

Major-General, R.E.,
Secretary to Government.

Exd. S. T. Austin.
Spare Copies

N^o 7382. Office of the Controller of
Public Works Accounts
Madras 18th November 1874

From The Controller of
Public Works Accounts
To The Accountant General
Public Works Department

Sir
I have the honor by direction
of the Madras Government to
address you relative to the adjust-
ment of charges for Tools and
Plant.

2. Before referring to the par-
ticular point on which I have
been directed to take your orders,
I will state briefly (I) the course
at present followed in this Pre-
sidency in respect to Tools and
Plant; and (II) the origin of the
present reference.

I. Charges for Tools and Plant in
Executive Ranges are adjusted
by debiting the head of Service
(Extraordinary - Imperial
Provincial

Provincial Local) immediately benefited - vide the correspondence ending with this office letter N^o 3325 of the 29th August 1873. But a large portion of the charges for tools and plant occurs in the P.W. Store Department in which supplies (chiefly from England) are kept for issue to the Department - In the Store Department there are supplies of two kinds - namely those paid for wholly from Imperial funds and therefore classed as Imperial and those paid for wholly from Provincial funds and therefore classed as Provincial. The portion of the Imperial portion is at the end of the year charged, retally to the several subheads (Military, Civil buildings, Agricultural) of Imperial and therefore when there are issues to those heads of service, the articles go without charge being treated numerically, but

but if issued to other heads of service, namely to Extraordinary, Provincial or Local, the full value is charged to those heads of service and a corresponding credit is raised to Revenue Imperial. (This I may add is in accordance with the opinion expressed in your letter N^o 471 G. of the 10th April 1874) In the same way when articles paid for wholly from Provincial funds and classed as Provincial are issued to other services those services are debited to the full value and Provincial revenue credited.

The Government on the 29th June 1874 made an allotment to cover the cost of tools and plant required for Ordinary Agricultural works and intended to be supplied from the P.W. Store Department, and it was there I pointed out that Imperial having already been charged with

with the cost of the tools and plant when received in the Store Department, no further charge or provision of funds was necessary on the issue of the tools for Imperial works. I explained the arrangement (described above) under which charges for tools and plant were adjusted in the Store Department and I made the following remarks -

Para 3. I must, however, say that the arrangement, as above described, though simple, not altogether a fair one, as we endeavour to explain. We will suppose that during 1873-74 there was a charge of Rs. 25,000 for tools and plant in the Store Department, and that this sum at the close of the year was rateably charged to the several sub-heads (Military, Civil Buildings, Agricultural) of "Imperial." The tools and plant having been thus paid

paid for from Imperial funds would be borne on the books as "Imperial," and would be treated in the manner mentioned in the preceding paragraph. But suppose that in 1874-75 a large indent for tools and plant required for Military and Civil Buildings was met by the Store Department by sending out articles valued at Rs. 20,000 from the supply which cost Rs. 25,000 in 1873-74, during which year we will further suppose that the bulk of this charge of Rs. 25,000 was debited to "Agricultural" according to rateable distribution over outlay on works and repairs; then it follows that while the budget head Agricultural bore the largest share of the cost of tools and plant in 1873-74, the budget head Military and Civil Buildings derived a benefit in 1874-75 out of proportion to what it contributed in 1873-74. The Store Department is thus a disturbing

+ Vide G.O. No 2094, of 23rd August 1873.
G.O. No 255, of 3rd Feb 1874

disturbing element in the method-
ical and fair arrangement
sanctioned in respect to outlay
on Tools and Plant in ranges of
Public Works, seeing that the supply
received in the Store Department
during any year and charged for
in the year in which received,
may not be issued till the
following year or years after.

Para 4. The above subject has
been long considered by me, &
I thought that the difficulty
in connection with the Store
Department might be got over
by not having the definite head
of "Tools and Plant" in the Store
Department accounts, and by
placing articles of tools and plant
as a distinct subhead of "Stock"
which is a "suspense" head of
account. Just as "fire bricks"
or "Portland cement" belonging
to the "Stock" of the Store Depart-
ment would not be finally
charged for till issued, and as
the charge would be against the
head

* No 4724 of 10 April 74.

* No 3173 of 9th
Nov 1874

(Imperial, Provincial or Local)
actually benefited by the issue,
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subhead of "Stock" from the Store
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accounts to "Tools and Plant"
against the head (Imperial,
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benefited; but the Accountant
General, Public Works Depart-
ment, to whom I referred, con-
sidered it desirable to continue
the arrangement of showing outlay
in the Store Department on account
of Tools and Plant as final charges,
under the head "Tools and Plant."

3. From the preceding para you
will understand and be able to con-
nect the present system with the
following order by the Madras
Government

His Excellency the Governor in Council,
does not see how the Capital and Revenue
Accounts of Irrigation Works can be
properly prepared if one subhead of
expenditure

expenditure, viz, Tools and Plant, be treated on principles altogether different to those followed with respect to other items of charge. Formerly Tools and Plant were not charged to individual works, and no provision for such was made in estimates. Now that the Government of India have required Tools and Plant to be taken into account in estimating the cost of Agricultural Works, and that provision has been made in the Irrigation Budget for this charge, His Excellency considers that the cost of Tools and Plant issued for individual works or projects should be treated precisely in the same way in the accounts as other component parts of the outlay on works. The Controller will accordingly be instructed to determine, in communication with the Accountant General of the Public Works Department, how this arrangement is to be carried into effect. The complications arising

arising from the procedure discussed in the Controller's letter appear to the Government to be, together with others of a like kind, one of the causes why the departmental accounts in many ranges are in a state of confusion; it is necessary that arrangements more in accordance with the facts connected with the transactions involved should be introduced at once -

4. I should perhaps mention that the Madras Government is mistaken in supposing that the arrangements in ^{the} Store Department connected with Tools and plant have caused confusion in the departmental accounts of Ranges. I shall inform the Government of this mistake when communicating the instructions you may issue with reference to the order above quoted.

5 As connected with the Store Department, I may here refer to another point regarding which I have been directed to address you. After addressing Government on the point mentioned in para 2. Sec II above, I was informed by the General Superintendent of Stores that, for the first time Stores for the Irrigation Branch exclusively were coming out from England and instructions were required as to the keeping and accounting for such Stores. It being difficult in one and the same building to keep the same sort of stores under different heads and as the present heads of Imperial and Provincial have hitherto been found sufficient for all purposes, I wrote to the Government for orders as to whether a third head (Irrigation) should be opened in the Store Department.

Department books I remarked that with the exception of Gauges (enamelled, iron tidal) the articles under the head Irrigation were of a kind used commonly on all sorts of work and not exclusively on Irrigation works, and I therefore recommended that these gauges should be at once transferred to the Executive charge for which they were obtained and in which they would be used, and that the other stores not required exclusively for Irrigation works should be classed and treated as Imperial, in the manner described in para 2 Sec. I above. In reply to the above mentioned reference, the following order has been passed by Government.

The Government are of opinion that, as the way in which the Accounts of Irrigation Works are to be maintained has been prescribed by the Government of India, the method

23185 of 10 Nov.
1874.

method of dealing with Tools and Plant required for Irrigation Works should be in accordance with the practice followed in the Provinces under the immediate control of the Government of India, and the Controller should ascertain from the Accountant-General, Public Works Department, and conform to that practice.

b. There is no question that the Store Department is a distributing element in the fair apportionment of charges for tools and plant, seeing that articles received in any one year and finally charged off in that year to certain heads of service, may not be issued till years after and then to different heads of service. In my mind, the Store Department should be regarded as a Factory or Shop from which all supplies should go with a money value and not numerically. Of the
Madras.

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Yours &c
J. H. Hart
Controller of P.W. Accts

(True Copy)

J. H. Hart
Chief Assistant to Cont. P.W. Accts

J. H.

J. H.

No 1504 G.

From

The Accountant General
P. W. Department
To The Controller
P. W. Accounts
Madras

Chinla. 2nd July 1875

Sir

I have the honor to acknowledge the receipt of your letter No 7382 dated 18th March 1874 requesting orders on the adjustment of the charges for Tools and Plant, and pointing out in what manner the Stores Department forms a disturbing element in the fair apportionment of those charges.

In reply I have to state that under the circumstances explained, your suggestion to treat Tools and Plant

in the Stores Department as
a subhead of stock account
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3. The position of a Store
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proposal may be submitted
for the sanction of the
Government of India through

the Local Government

I have &c

Sgt. J. McLeod James
Accountant General

(True copy)

A. Hart

Chief Assistant to the
Controller of Accounts

20/10/1911

A. Hart

No. 62W.

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO

The Secretary to Government,
Public Works Department
FORT SAINT GEORGE, 17 August 1875.

Sir

With reference to G.O. N^o 3173 dated 9th November 1874, I have the honor to forward you for submission to Government, accompanied by any remarks you may wish to offer, the correspondence

Controller's N^o 7382 of 18th November 1874.
Accountant General's N^o 15044 of 2nd July 1875.

as marginally noted relative to the incidence of the cost of Tools and Plant.

2. From this correspondence you will observe that the Accountant General agrees with this office in considering that the present system of dealing with the value of

N^o 5208/75.

GP 30 August/75
in B N 575

of Tools and Plant procured from England for the Public Works Stores as described in this office letter

N^o 7382 of 18th November 1874 may ^{not be} with advantage be modified: and

that the cost of all Tools and Plant got out from Home for stock purposes may properly be carried to a subhead under Stock in the Public Works Store accounts and there remain in suspense until the proper incidence of the expenditure becomes known on the articles being issued to some particular work.

3. This decision practically reopens the whole question of the proper incidence of the cost of Tools and Plant; for if the principle be accepted of the cost of Tools and Plant being finally charged off only when issued, it becomes of the highest importance to ascertain whether at the time the articles are issued to

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any particular work, there exists any further information as to the proper incidence of the cost, than existed when the articles were issued for from Home.

4. In his letter N^o 7382 Mr. Moss remarks that at present, "charges for Tools and Plant are adjusted by debiting the Head of Service (Extraordinary, Imperial, Provincial, Local) immediately benefitted." In other words the principle seems to be that a Range Officer finding himself short of Tools for carrying out some particular work debits to the Head of Service involved the whole value of the Tools thus procured, irrespective of the use these Tools are subsequently put to. It can hardly be contended that the proper incidence of the cost of the Tools is known more clearly when

when they are issued from the Stores to the works than when received in the Stores from England. The pickaxe bought today for an Imperial Canal may tomorrow be used on a Local Road:—the winch procured for lifting the stones of the Senate House may subsequently be employed for hauling up the joists of the Post Office.

5. As I informed you in my letter No 6th of the 1st August 1875 no distinguishing mark is placed upon Tools and Plant to show the particular fund or Head of Service to which they belong—When sold, or worn out, there is no means of identifying an "ordinary" from an "extraordinary" spade, a "Provincial" from a "Local" hammer: it appears to be guess-work which decides the fund to which is credited the proceeds of the

x 6125042
at 100/4

the sale—From first to last, the incidence of the first cost, of the repairs, of the carriage, and of the value realised on the ultimate sale appear a matter rather of chance than of any principle equitably conceived and consistently carried out—

6. It should I think be admitted, that in Ranges expending, Imperial, Local and Provincial Funds, precisely the same difficulties are met with in the proper apportionment of the cost of Tools and Plant indiscriminately used on different works as is allowed to exist in the case of establishments—This admitted, I think the two charges should be dealt with in a similar manner—Tools and Plant procured for special use on a particular work

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7. In conclusion, I may remark that two points are suggested for adoption in this letter:

1st That all Tools and Plant procured from England for stock purposes be kept in suspense in the Public Works Store accounts and only finally charged off on issue—

2nd That on issue, the cost of Tools and Plant intended for general purposes be treated in the same way.

way as are general establishment charges.

It is only the first of these on which the Accountant General has yet had an opportunity of expressing an opinion, but the two are so intimately connected that I have thought it inadvisable to separate them in referring the matter thro' you to the Government.

I have the honor to be
Sir
Your most Obedt Servant

Lowry-Lord
Controller of P.W. Accts
J.P.

AJ

Reg. no. 138-129.

15-9-75
30 Aug 75
25 sc 15-9-75

No 24/4.
The Controller's proposal for the introduction of a separate account in connection with Sots & Plant and for the distribution of charges for Sots & Plant issued for general purposes are approved & a copy of these arrangements will be forwarded for the confirmation of the Govt of India.
Dated 24/4. 1930 Aug 75.
Copy of the above forwarded to the Govt of India.
25 sc 15-9-75

No 575-576a.

20.8.75

27.8.75

10.9.75

P. W. 1895 Def. No. 5308

Controller

P. W. account.

to Secy to Government
P. W. Department
Madras

Dated 17/8/30
Recd 17/8/30

18/8/30

Forwards certain papers relative to the incidence of the cost of Sots & Plant.

With order-

53087

Govt. of Madras.

PUBLIC WORKS.

To

Cust. of the

Govt. of Madras

Dated

Received

Recd.

Encl.

Shipt No. 2474

2474

Nos. 515 - 516

516A

Forwarding copy of
Progs: on letter of the
Controller of P.W. Accomps
forwarding certain
papers relative to the
incidence of the cost
of Tools & Plant.

Incidence of the cost of
Tools & Plant. - Passing
orders on letter of the
Controller of P.W. Accomps
forwarding certain
papers relative to the

With order -

Recd. 10-11-75

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relate