Archives 1—10,000—6-10-78.

(1) Number of pages 74

(2) Date of repair 19.6.86.

(3) Initials of the Referencer lcvb ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

DEPARTMENT

PUBLIC WORKS

G.O. No. / B.P.-No. 427 & 428. W.	Press. / Mis.-
Dated 25. 1. 1878	197—

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th January 1878, No. 427 W.

General.

Account.

Read the following paper:—

No. 246. Circular from the Government of India, Public Works Department, (Account—General), dated Simla, 7th September 1877, Circular No. 47, Public Works.

Adjustment of charges for the use of Provincial Tools and Plant on Imperia Works and *vice versâ*.

Read again the following papers:—

Public Works Department Resolution Nos. 849—56 A—G, dated 8th November 1871.
Letter to the Government of Bombay, No. 606 A—G, dated 28th September 1875.
Letter to the Government of Madras, No. 651 A—G, dated 21st October 1875.

RESOLUTION.—It appears that definite rules have not been hitherto prescribed for determining how Imperial Works are to be charged for the use of Provincial Tools and Plant and *vice versâ*.

The Government of India considers that the one service should, as a rule, pay the other by a fixed proportion on either the original grant or the original outlay—whichever may happen to be the greatest—for the works and repairs concerned, and that 1½ per cent. is a fair proportion to fix. If, for instance the grant for Imperial Works and Repairs in a Provincial Division be Rupees 50,000, and the outlay prove less than Rupees 50,000, the Provincial Tools and Plant should be credited, and Imperial Tools and Plant should be debited in the year's accounts with Rupees 750 for the use of the Provincial Tools and Plant throughout the year. This arrangement should be introduced with effect from 1st April 1876.

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin for information and guidance, and that a copy be forwarded to the Accountant General, Public Works Department.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of the Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair and Chief Commissioner of the Andaman and Nicobar Islands.
The Inspector-General of Military Works.

(Signed) J. J. McLEOD-INNES, Lt.-Colonel, R.E.,
Depy. Secy. to the Govt. of India.

To the Secretary to the Government of Madras, Public Works Department.

No. 247. ORDER THEREON, 25th January 1878, No. 427 W.

ORDERED that the following letter be sent.

(Here enter No. 428 W, dated 25th January 1878.)

(True Extract.)

(Signed) E. A. FOORD, Colonel, R.E.,
Secretary to Government, P.W.D.

Exd. E. C. Shunker.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1878} Madras.

PUBLIC WORKS.

To

Dated January 25th.

Rec'd

Read. Encl.

G. O., 25th January 1878, No. 427 W.

JANUARY.

Nos. 216-217.

Adjustment between the several heads of service of the cost of "general" Tools and Plant.—The Government of India addressed on the subject of the ...

A2-252-8
3

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 428 W.

No. 248.

FROM

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

SIR,—I am directed to acknowledge the receipt, on the 21st September, of Public Works Circular No. 47, dated the 7th September 1877, on the subject of the adjustment between the several heads of service of the cost of *general* Tools and Plant.

2. In applying the principle indicated therein to this Presidency, it has been found that the cost of *general* Tools and Plant bears, even to the original grant, a considerably higher percentage than 1·5. By referring to the statement enclosed, showing the charges for Tools and Plant as compared both with the outlay on works and with the original grants for the past five years, it will be seen that the cost of *general* Tools and Plant amounts, on an average, under all heads of service to no less than 2·45 per cent. of the grant, and 2·78 per cent. of the outlay. His Grace the Governor in Council therefore considers that a percentage of 2·5 on the outlay or on the grant (whichever is greater) would be a fair charge to fix for the payments on account of general Tools and Plant.

3. In practice, it will be probably more convenient for the Provincial Fund to bear all the first charges on account of *general* Tools and Plant, the whole of the Public Works Divisions being considered, in an account point of view, as *Provincial;* and for all the remaining heads of service, viz., Imperial, Irrigation, Local, and Special, to pay for Tools and Plant in the same manner as they now do for Establishment, *i.e.*, for Imperial and Irrigation to pay $2\frac{1}{2}$ per cent. on the outlay or on the grant whichever may be the greater, and for Local and Special to pay $2\frac{1}{2}$ per cent. on the outlay, whatever it may be.

4. It is understood that these arrangements will refer solely to *general* Tools and Plant, *i.e.*, Tools and plant used, or likely to be used, on all heads of service indiscriminately. *Special* Tools and Plant, such for instance as the floating plant of a canal, will as heretofore be charged to the head of service concerned.

5. Subject to these remarks and conditions I am to state that the principle proposed by the Government of India of charging the whole cost of *general* Tools and Plant to one head of service, the remaining services paying a fixed proportion on the amount of the outlay, or of the grant (whichever is greater) is accepted generally by this Government.

6. On receiving the confirmation of the Government of India to these proposals the arrangement will be introduced from the 1st April 1877.

I have the honor to be,

Sir,

Your most obedient servant,

Colonel, R.E.,
Secretary to Government, P.W.D.

FORT ST. GEORGE,
25th January 1878.

Exd. E. C. Shunker.
Spare Copies

GENERAL
ESTABLISHMENT.

Govt. of (1873) Gifadras.

PUBLIC WORKS.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA.

Dated January 28th.

Issued

Read *Entd.*

G. O., 30th January 1878, No. 403 W.

JANUARY.
No. 242.

Abstract between the several heads of service of the cost of *general* Tools and Plant.

Statement showing the percentage of Outlay on Tools and Plant compared with Grant and Outlay on Works and Repairs during the years from 1872-73 to 1876-77.

Heads of Service.	Years.	Grant. (a)	Expenditure on Works. (b)	Expenditure on Tools and Plant. (c)	Percentage of (c) to (a). (d)	Percentage of (c) to (b). (e)
		Rs.	Rs.	Rs.	Rs.	Rs.
Imperial ...	1872-73	6,04,000	5,78,346	22,914	3·79	3·96
	1873-74	5,36,800	5,54,206	15,811	2·95	2·85
	1874-75	6,20,050	5,94,101	30,844	4·97	5·19
	1875-76	7,25,673	6,74,196	24,448	3·37	3·63
	1876-77	6,17,806	5,55,157	28,756	4·65	5·18
	Total ...	31,04,329	29,56,006	1,22,773	3·95	4·15
Irrigation ...	1872-73	25,57,557	21,39,812	2,03,625	7·96	9·52
	1873-74	23,79,974	22,13,781	44,216	1·86	2·00
	1874-75	23,64,000	23,48,639	83,216	3·52	3·54
	1875-76	26,10,142	26,18,856	1,35,352	5·18	5·16
	1876-77	22,86,306	20,74,347	1,46,980	6·43	7·09
	Total ...	1,21,97,979	113,95,435	6,13,389	5·03	5·38
	1872-73	...	...	A1,60,649	6·28	7·51
				B 6,066	0·24	0·28
	1873-74	...	...	B 5,799	0·24	0·26
	1874-75	...	...	B 17,904	0·76	0·77
	1875-76	...	...	B 23,379	0·90	0·89
	1876-77	...	...	B 14,148	0·62	0·69
	Total ...	...	...	2,27,945	1·67	2·00
	Net Total ...	121,97,979	1,13,95,435	3,85,444	3·16	3·38
Provincial ...	1872-73	11,11,677	8,87,788	70,637	6·35	7·96
	1873-74	12,21,403	11,60,177	4,973	0·41	0·43
	1874-75	9,72,152	9,76,862	55,508	5·71	5·68
	1875-76	15,46,627	15,27,202	77,492	5·01	5·07
	1876-77	11,41,764	12,81,715	1,27,605	11·17	9·96
	Total ...	59,93,623	58,33,744	3,36,215	5·61	5·76
Local and Special.	1872-73	44,49,523	32,85,559	37,923	0·85	1·13
	1873-74	46,56,191	39,30,346	54,463	1·17	1·38
	1874-75	45,28,354	37,49,119	28,050	0·61	0·75
	1875-76	37,16,768	29,71,473	37,106	0·99	1·25
	1876-77	36,48,387	32,23,243	36,198	0·99	1·12
	Total ...	2,09,99,223	1,71,50,740	1,93,740	0·92	1·13
	Grand Total ...	4,22,95,154	3,73,35,925	10,38,172	2·45	2·78

A.—In the annual accounts for 1872-73 the expenditure on Irrigation Tools and Plant includes Rupees 1,60,649, the value of floating plant transferred from Upper Godavery and charged to Capital Ordinary, Godavery Delta Works.

B.—Represent special charges incurred on account of Tools and Plant, Extraordinary

Circular No. 47 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, September 7, 1877.

Adjustment of charges for the use of Provincial Tools and Plant on Imperial works, and *vice versâ*.

Read again the following papers:—

Public Works Department Resolution Nos. 849—56 A—G, dated 8th November 1871.
Letter to the Government of Bombay, No. 606 A—G, dated 28th September 1875.
Letter to the Government of Madras, No. 651 A—G, dated 21st October 1875.

RESOLUTION.—It appears that definite rules have not been hitherto prescribed for determining how Imperial works are to be charged for the use of Provincial Tools and Plant, and *vice versâ*.

The Government of India considers that the one service should, as a rule, pay the other by a fixed proportion on either the original grant or the original outlay—whichever may happen to be the greatest—for the works and repairs concerned, and that 1½ per cent. is a fair proportion to fix. If, for instance the grant for Imperial works and repairs in a Provincial Division be Rs. 50,000, and the outlay prove less than Rs. 50,000, the Provincial Tools and Plant should be credited, and Imperial Tools and Plant should be debited in the year's accounts with Rs. 750 for the use of the Provincial Tools and Plant throughout the year. This arrangement should be introduced with effect from 1st April 1876.

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin for information and guidance, and that a copy be forwarded to the Accountant General, Public Works Department.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of the Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India and Rajpootana.
The Superintendent of Port Blair and Chief Commissioner of the Andaman and Nicobar Islands.
The Inspector General of Military Works.

W. W. Leod Bruce

Deputy Secy. to the Govt. of India.

P. W. D. No. 345, G. C. B. Press—10-9-77—462.

To The Secy. to the Govt of Madras P.W.D.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab, in the Public Works Department, General and Irrigation Branches.

The Chief Commissioners of the Central Provinces, British Burmah, Mysore and Coorg, and Assam.

The Resident at Hyderabad.

The Agents to the Governor General for Central India and Rajpootana.

The Superintendent of Port Blair and Chief Commissioner of the Andaman and Nicobar Islands.

The Inspector General of Military Works.

The Accountant General, P. W. Dept.

Circular No. 47 Public Works.

Dated SIMLA, September 7, 1877.

Received

Fo C

For draft disposal.

GWF 22-9-77

Fo 13 Nov 1877 No 1643 M.
" 30 " 1875 " 3399
" 31 Aug " " 2474 A.
" 9 Nov " 1874 " 3173
" 26 Jan 1872 " 267-266

Adjustment of charges for the use of Provincial Tools and Plant on Imperial works, and [illegible]

[illegible]

[Cr. Wks. Form No. 111.]

22-7-6

KEEP-WITH.

Genl. No. dated 187 .

GOVT. OF MADRAS. } 1876. { P.W. DEPT.

CONTROLLER, P. W. ACCOUNTS.

Madras, March 22nd 1876.

OFFICE NOTE.

To

Mr. [illegible]

The accompanying draft letter is put up in reply to India's no 657 of 21.10.75 on the subject of the incidence of the cost of 'Tools & Plant'.

The only point noticeable is the percentage viz 2·0 4/4 which I have suggested as a charge against Imperial funds for Tools & Plant - the percentage accepted by Bombay is 1.5 per cent

(23)

2.0 Lfc 4/4.

he suggesting 2 1/2 per

cent. I confess I have

been led more by Considerations

of the maximum percentage

that India would probably

accept than by anything

Else- The figures in the

Statt. would, if our

past financing would

bear criticism, warrant

our asking for a higher

percentage than even 2 1/2. 2.0 Lfc 4/4.

But I am afraid that

our figures show nothing more

than that for years past we

have been executing Local

works with Imperial Tools

Lfc

A.D. 12

Do not the purposes
and objects of this Despatch
involve, inter alia,
the following?
(a) Provision from
Indian Funds of a
large sum to
meet the Famine
Deficit? If so,
what is the charge
likely to be?
(b) Similar provision in 1876-77
of a large sum
on account of
Famine & Public
works not provided for in the
Imperial Budget &
which will
now be incurred by
the Presidency
Governments?
If so, what is
the total sum
now likely to be

Public Works Dept.

Read Office Note from the Examiner of P.W. Accts dy. 22nd March/76. Also draft letter to the Govt of India on the subject of the incidence between the Central Heads of Service of the cost of Tools & Plant.

Circulated for Record.

Secretary, Major Genl R.E. Secretary to Govt.

Now fixed a percentage is to give?

(c). What should be the percentage charged separate Local Funds?

(e) Will not this give trouble, viz. in the objects of the proposed arrangement to avoid? Should not the Power originally, while per the benefit and not ability of these rules?

Provincial Funds being transferred, shd not the benefit proposed be carried out in Provincial

(a) No. The transfer will be made in bringing forward the annual balances. The transaction will not affect the Budget & consequently no grant from Prov. funds will be required.

(b) The Provision for Tools & Plant for general purposes for 1876-77 is as follows:

	Rs
Imperial —	19.300
Irrigation —	76.560
Local & Special —	35.300.
Total.	131.160

The proposed percentages would amount to about as follows:

	at 2½ per cent	at 2 p.c
Imperial — Rs	19,125	15.300
Irrigation — "	63,026	50.420
Local — "	81.727.	65.380
	1.63.879.	131.100

Provincial would gain rather

than borne by a percentage of 2½ –

(c) The percentage to be charged to Local Funds must of course be the same as that charged to Imperial & Irigation. It would be too bare faced to send up a paper to India that presupposed that a Spadeful of Earth for a Local Road took it out of the Spade better more or less than a Spadeful of Earth for an Imperial Canal –

(e) Not quite understood – The Govt originally debated, according to the rule in the Letter, with both the benefit of the Sale –

There is no reason why these Rules should not be introduced at once so far as I can see;

427/10

but the more I look at the figures, the less I think India will stand 2½ per cent.

The percentages are as follows;

	Past.	Estimated future.
Provincial	2.50	4.41.
Imperial	3.33.	2.69.
Irigation	1.62	2.46
Local	1.09	1.08.
Total	1.62	2.16

and these figures I think point to 2 being a fairer percentage than 2½; and I have altered my draft & note accordingly –

Note reference to Mr's remark against para 6 of draft letter. I have added a few more lines at end of para explaining his query – So long as a percentage of 2.5 was proposed, it was necessary for this Govt to dwell prominently

on that head of Service in which the charge for Tools & Plant exceeded 2.5 per cent, and to push all the rest into the background.

I have also revised the Statements and carried to Special Tools & Plant some charges such as additions to the Cape & the Workshops which I think are more properly Special than General charges.

£		d
5	4	

No 2

Engineer's Division

No objection to be taken to charge a fixed charge for Tools & Plant amount for D.W.S. if for this service only but not if that amount is fixed. Addition to Ry. can hardly estimate. Surface

In dem Kindesbi-
Kindesbuch Book as
ther - If you will
look here you of-
only observe 5 Fin-
-
Since Leaving
the Island of Bali
Mountains - Have had
a few of these adjects
as baby & convent Bird

My dear Sir William

(a) I am certain that the acceptance of the principle of having fixed percentage charges for Tools & Plant will not lead to any increase in the system at present in force, i.e. of charging Tools & Plant, no matter for what purpose required, to any Head of Service whatever in which item may happen to be some money left, in itself constitutes financial unsoundness which it would be difficult

for any system to work -

(b) Mr. H's question, I do not quite understand; I think he must have misunderstood the figures - I have however nothing to refer to - So far from Provincial being charged more than Imperial; as far as Estimates figures can show anything, they showed that Prov. would be charged less than Imperial -

As regards the Establis. percentage

[illegible] I can only say that
[illegible] percentage charge
[illegible]
acceptance
said percentage
Plant with what
the system at present in
charging Total of Plant, no
for what purpose required, h
stead of Service whatever in w
may happen to be some such
Left, in itself Constitutes financ
something which it would be differ

once having been
fixed on absolute grass-work,
the percentage is never to have any
further light thrown upon it.

You will turn to S.O
No 2991. A. of 20.10.74. which
introduced this percentage, you
will see that the amount of
Consideration & local ventilation
this important Measure received

was such that a
Special providence alone
could have prevented a fiasco.
As far as I can see, not had
not a single fact of any sort
before them, and the whole subject
appears to have been disposed of
in a sort of a priori manner,
instead of being dealt with
inductively from facts which

could easily have been obtained
from the Controller's Office -

After having been fixed
in this way, the subject
apparently fell into the deep
slumber of a deluded opinion" &
it seems to me it requires a
deal of shaking yet to thoroughly
arouse it -

But you may, I think,

on that head of Service in
which the charge for Tools & Plant
exceeded 2.5 per cent, and to
push all the rest into the background.

I have also revised the
Statements and carried to
Special Tools & Plant some charg
such as additions to the Capl of
Workshops which I think are no
properly Special than General
charges.

£ s. d.
5 | 4

be quite easy about the "Tools &
Plant" case. I think I recommend
2 per cent all round, & the
balance to Provincial, and I
believe this will quite recoup
Prov: for all Special Tools &
Plant.

Yours Sincerely

W. Gordon

[Exr. Wks. Form No. 111.]

GOVT. OF MADRAS. 187 P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 187

OFFICE NOTE.

To

Sir

I see the question of distribution of Tools & Plant charges has been for a very long time under consideration and there is a bulky file of papers here with Cable Correspondence Calculations &c. amongst them. From these it is abundantly clear that Government is a very large gainer to the Presidency: and as the question of distribution between the various Local & Special Funds will also have to be considered, I propose to let the matter stand over till Cable Gordon's return.

Agd. D&C
24.7.11

C. I have no objection.
24/7/11

KEEP WITH Genl. No.

dated 187

42
18

L.L.
C
17 12.

[Exr. Wks. Form No. 111.]

GOVT. OF MADRAS. 187 P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 187

OFFICE NOTE.

To

KEEP WITH Genl. No.

dated 187

PUBLIC WORKS DEPARTMENT.

From the Government of India, dated 27th August 1877
No. 634 A.G.

do do 4th September 1877
No. 47.

FOR ORDERS.

E A Bird Colln R.E.
Secy. to Government
P.W.D.

8th Dec 1877.

I think the arrangement is unobjectionable at the rate certain named by the Controller viz: 2½ per cent (Bombay has accepted 1½ apparently) It is not quite that the Pr. of I. is prepared to accept all the options reserved by the Controller (all which Decail both of plans)

I should address G.I. in the terms of the Secy's letter. Under the same percentage applicable to all branches. For being credited with their entire & having balance.

F.M.

FOR ORDERS. With Directors.

In the Bombay administration the services specified herein required under description.

Skin disease cure fully provided

24/12 [illegible]

[illegible] 27/12

To C for such disposal.

[illegible] 29.12.77.

Go. 13 Nov 1877 No 1643 W.
" 30 " 1875 " 3399.
" 30 Aug " " 2474-A
" 9 Nov 1874 " 3173.
" 26 Jan 1872 " 267. 266.

Recd 16-1-78

[illegible] Ack 18-1-78 Recd 17-1

Cir 18/12

To the Secy to Govt of India
P.W. Dept.

I am directed to acknowledge the receipt of your letter no 657 dated 21st Oct. 1875 on the subject of the incidence between the several Heads of Service of the cost of Tools & Plant used for several purposes, and in reply to remark as follows;—

2. In the first place

I am to say that this
Govt in referring the
matter in the immature
State which has been
noticed by the Govt of
India had in view the
desirability of securing the
approval of the Supreme
Govt to the general principles
involved, before proceeding
to discuss the details of
the system which should
give effect to those
principles - It was
further hoped that by
referring the matter at
this early stage, the Govt
of India would be
enabled to assist this
Govt by communicating
a variety of information
and experience drawn from
every thing analogous which
is done in the other Provinces
and Administrations in
India - The objects aimed
at, H. E. the Govr in
Council is gratified to
find, have been completely
secured -

3. I am to state
that after a careful
consideration of the proposals
put forward by the Govt of
India this Government

is of opinion that it is advisable to introduce into this Presidency the same General arrangements with regard to Tools & Plant as have been adopted by the Govt of Bombay – I am therefore directed to suggest the following proposals for the final sanction of the Govt of India –

4. (a) That the cost of the whole of the Tools & Plant for General purposes now standing numerically on the books of the P.W. Stores be brought on to a Suspense a/cc, "Tools and Plant" as a Subhead under 'Stock Provincial' in the P.W. Store accounts; – that the debit be made in bringing forward the annual balances on the 1st April 1876 so as to avoid any derangement of the Budget grants of the year; – and that the value thus debited to Provincial Stock be credited to the Heads of Service which originally bore the charge under such Budget heads and in such manner as the Govt of India may determine –

(b) That the whole

cost of all future supplies
of Tools & Plant (for General purposes) be
borne by Provincial Funds
and be treated in the Home
accounts as remittances to
India; the value in the
first instance being brought
on the books of the P.W. Stores
as Stock Provincial -

(c) That on issue, the
value of the Tools & Plant
be debited to the final
Head Tools & Plant Provincial,
this head being credited
with a percentage on the
grant, or on the outlay,
whichever may be the
greatest, for Original works
and Repairs under each
of the other Heads of Service
Imperial, Irrigation, Local
and Special - The outlay
may here be defined as the
total outlay including land
for each work as shown
in the books of the Department;-

(d) That all Special Tools
and Plant required for
Specific works be indented
for under, and charged to,
the particular Head of
Service concerned;-

(e) That all receipts
from the Sale of Tools &
Plant be credited to the
Head of Service, to which

the article Sold was
originally charged-

5. With regard to
the percentage to be
charged to Imperial Works,
I am directed to forward
the accompanying Statements
Showing the actual outlay
on Tools & Plant under
Each Head of Service during
the past three years, together
with the Estimated Expend.e on
Tools & Plant during the
years 1875-76 and 1876-77.
These Statements, from
which the Cost of all
Special Tools & Plant have
as far as possible been
Eliminated, will show
that the Expend.e on Tools
& Plant, considered as a
percentage charge on the
Cost of works, varies
Considerably from year to
year under the different
Heads of Service - during
the past three years, the
actual percentage of Tools &
Plant on Works would
appear to have been about
1.62 on the Expenditure,
and about 1.39 on the
grant - The anticipated
Expenditure on Tools & Plant

as a percentage on the grants for Works during the years 1875-76 and 1876-77 appears to be as high as 2.16-

6. Giving more weight to the records of past than the Estimates of future outlay, it appears to H.E. the Govr in Council that a percentage of ~~2.5~~ 2.0 Lef 4/4. may be taken as a fair charge to Imperial (and Irrigation) Works. This percentage I am to point out is certainly lower than either the ascertained past outlay or the estimated future expenditure on acct of the Tools & Plant required for the construction of Imperial works in this Presidency—

The past Expend.e for Tools & Plant on Irrigation works has however been only 1.62 per cent, while the Estimated Expenditure during 1875-76 and 1876-77 amounts to 2.46-

Lef 4/4.

7. The new rules may conveniently be introduced with effect from the 1st April 1876, and I am to state that should the proposals now submitted meet with the approval of the Govt of India, the Secy of State will be addressed with a view to all future supplies of Tools & Plant required for General purposes being charged

to Provincial Funds.

L.f
20/3

Should not a para also be added to the effect that the Govt. account & the Pederson abn. shall be understood by both parties hereunder subject to payments thereof by the Govt. as between the case in respect of the debt of the Govts. & Prov. - that the arrangements - proposed to the interest of the Provs assigned 4/4 - JAB

Statement showing the percentage of outlay on Tools & Plant compared with Plant & outlay on Works & Repairs during the years from 1872-73 & 1876-77.

Heads of Service	Years	Grant (a)	Expenditure on Tools & Plant (b)	Expenditure on Works & Repairs (c)	Percentage (b) to (a)	Percentage (b) to (c)
Imperial.	1872-73	204,000	578,346	22,914	3.79	3.96
	1873-74	526,800	552,205	10,911	2.05	2.85
	1874-75	622,050	594,101	30,844	4.97	5.19
	1875-76	725,573	674,136	24,448	3.37	3.63
	1876-77	617,906	555,157	28,756	4.65	5.18
	Total	3104329	2956006	122,773	3.96	4.15
Irrigation	1872-73	2557557	2139812	203625	7.96	9.52
	1873-74	2379,974	2213781	44216	1.86	2.00
	1874-75	2364,000	2340639	83216	3.52	3.64
	1875-76	2610,142	2610856	135352	5.18	5.16
	1876-77	2286,806	2074,347	146980	6.43	7.09
	Total	12,197,979	11,395,435	613,389	5.03	5.38
	13[illegible]					
	13[illegible]					
	1[illegible]-75					
	18[illegible]-76					
	18[illegible]-77					
	Sub Total	12197979	11395435	385444	3.16	3.38
Provincial.	1872-73	1111677	887788	70637	6.35	7.96
	1873-74	1221,493	1150177	4973	0.41	0.43
	1874-75	972,152	976862	55508	5.71	5.68
	1875-76	1546627	1527202	77492	5.01	5.07
	1876-77	1141764	1281715	127685	11.17	9.96
	Total	5993623	5833744	336,215	5.61	5.76
Local and Special	1872-73	4449,523	3285559	37923	0.85	1.13
	1873-74	4656,191	3930346	54463	1.17	1.38
	1874-75	4528,354	3740,119	28450	0.61	0.75
	1875-76	3716,768	2971,473	37106	0.99	1.25
	1876-77	3648,387	3223,243	36198	0.99	1.12
	Total	20999223	17150740	193740	0.92	1.13
	Grand Total	42295154	37335925	1038172	2.45	2.78

In the annual acc[t] for 1872-73 the expenditure on Irrigation includes Rs 14,629 the value of floating plant transferred from Public Works & charged to Capital Ordinary Godavery & Kistna works.
Represent special charges incurred on account of Tools & Plant & Establishment

4-12-77

437/28

C Statement shewing the percentage of outlay on Tools and Plant compared with Grant and Outlay on Works and Repairs during the years 1872-73, 1873-74 and 1874-75

Heads of Service	Years	Grant a	Expenditure on Works b	Expenditure on Tools and Plant c	Percentage of (c) to (b) d	Percentage of (c) to (a) e
Imperial	1872-73	604000	575346	22914	3·79	3·96
	1873-74	536800	554206	15811	2·95	2·85
	1874-75	620050	594101 E	18712	3·02	3·17
	Total	1760850	1726653	57437	3·26	3·33
Irrigation	1872-73	2557557	2139812	205525	7·98	9·52
	1873-74	2379974	2213781	44216	1·86	2·00
	1874-75	2364000	2348639	83216	3·52	3·54
	Total	7301531	6702232	331057	4·53	4·94
	Net Total	7301531	6702232	108639	1·48	1·62
Provincial	1872-73	1111677	887788 F	42574	3·83	4·80
	1873-74	1221403	1160177	4973	0·41	0·43
	1874-75	972152	976862	28341	2·92	2·90
	Total	3305232	3024827	75888	2·29	2·50
Local and ^ Special	1872-73	1449528	3160981 / 124578	36705 / 1215	0·85	1·16 / 0·95
	1873-74	4656191	3761334 / 169012	53589 / 874	1·17	1·42 / 0·51
	1874-75	4528354	3547325 / 192794	22537 / 5513	0·61	0·64 / 2·86
	Total	13634068	10956024	120436	0·88	1·09
	Grand Total	26001681	22409736	362409	1·39	1·62

^ In the Annual Accounts for all the 3 years the Grant under Local and Special are not shewn separately.

In the Annual Accounts for 1872-73 the expenditure on Irrigation Tools and Plant includes Rs. 16049 the value of Floating Plant transferred from Upper Godavari and charged to Capital Ordinary Godavari Delta Works.

E Represents charges incurred on account of Tools and Plant for Specific Works.

F Exclusive of the Increase to Capital of Rs 11232 in the Perambikulam Work Shop Accounts for 73/74 Do Do Rs 280534 Rs 7167 in the Presidency Do Do for 72/73 and 74/75 respectively.

Wd 4.4

Statement shewing the percentage of the Original Budget Grant for Tools and Plant as compared with that for Works and Repairs during the year 1875-76 and 1876-77.

Heads of Service	Years	Grant for Works & Repairs a	Grant for Tools & Plant c	Percentage of (c) to (a)
Imperial	1875-76	6,57,000	19,000	2·89
	1876-77	7,65,000	19,300	2·52
	Total	14,22,000	38,300	2·69
	1875-76	24,89,092	163,300	6·56
	1876-77	2521,035	232,190	9·21
	Total	50,10,127	395490	7·89
Irrigation	1875-76	"	C 116,280	4·68
	1876-77	"	C 156,70	6·17
	Total		272,10	5·43
	Net Total	50,10,127	123,380	2·46
Provincial	1875-76	6,16,500	28500	4·62
			D 1343	1·21
	Net Total	6,16,500	27157	4·41
Local and Special		31,91,540	36490	1·14
	1875-76	198709	"	"
	Total	33,90249	36,490	1·08
Grand Total		104,38876	225327	2·15

C- Represents the Budget Grants for Tools and Plant for Specific Works
D- Represents provision for Pannikan Floating Stock

4.4

G.O. 30 Nov/75. 631-632
3 Nov - 42-43
11 Feb - 280-284
20 Augt - 875-876 &
9 Nov/74. 188-139.
29 June - 612-613

Recd. 6.5.76.
Rd. 19.4.76 Rtd 6.5.76
P.L. Shuttld. asd.

12/1
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TO THE SECY. TO THE GOVT. OF INDIA,

P.W. DEPARTMENT.

DATED 6TH. JANUARY 1876.

SIR,

I AM DIRECTED TO ACKNOWLEDGE THE RECEIPT OF PUBLIC WORKS CIRCULAR NO. 47 DATED THE 7TH. SEPTEMBER 1875 ON THE SUBJECT OF THE ADJUSTMENT BETWEEN THE SEVERAL HEADS OF SERVICE OF THE COST OF GENERAL TOOLS AND PLANT; ~~AND IN REPLY~~ TO STATE THAT THE PRINCIPLE PROPOSED BY THE GOVERNMENT OF INDIA OF CHARGING THE WHOLE COST OF GENERAL TOOLS AND PLANT TO ONE HEAD OF SERVICE, THE REMAINING SERVICES PAYING A FIXED PROPORTION ON THE AMOUNT OF THE OUTLAY, OR OF THE GRANT (WHICHEVER IS GREATER) IS ACCEPTED GENERALLY BY THIS GOVERNMENT.

2. BUT IN APPLYING THIS PRINCIPLE TO THIS PRESIDENCY, IT HAS BEEN

FOUND THAT THE COST OF GENERAL TOOLS AND PLANT BEARS EVEN TO THE ORIGINAL GRANT A CONSIDERABLY HIGHER PERCENTAGE THAN I.5 - BY REFERRING TO THE STATEMENT ENCLOSED SHEWING THE CHARGES FOR TOOLS AND PLANT AS COMPARED BOTH WITH THE OUTLAY ON WORKS AND WITH THE ORIGINAL GRANTS FOR THE PAST FIVE YEARS, IT WILL BE SEEN THAT THE COST OF GENERAL TOOLS AND PLANT AMOUNTS ON AN AVERAGE UNDER ALL HEADS OF SERVICE TO NO LESS THAN 2.45 PER CENT OF THE GRANT, AND 2.75 PER CENT OF THE OUTLAY. HIS GRACE THE GOVERNOR IN COUNCIL THEREFORE CONSIDERS THAT A PERCENTAGE OF 2.5 ON THE OUTLAY OR ON THE GRANT ; WHICHEVER IS GREATER ; WOULD BE A FAIR CHARGE TO FIX FOR THE PAYMENTS ON ACCOUNT OF GENERAL TOOLS AND PLANT.

3. IN PRACTICE, IT WILL BE PROBABLY MORE CONVENIENT FOR THE PROVINCIAL FUND TO BEAR ALL THE FIRST CHARGES ON ACCOUNT OF GENERAL TOOLS AND PLANT, THE WHOLE OF THE P.W. DIVISION SPRING CONSIDERED, IN AN ACCOUNT POINT OF VIEW, AS PROVINCIAL; AND FOR ALL THE REMAINING HEADS OF SERVICE, VIZ., IMPERIAL, IRRIGATION, LOCAL, AND SPECIAL, TO PAY FOR TOOLS AND PLANT IN THE SAME MANNER AS THEY NOW DO FOR ESTABLISHMENT, I.E., FOR IMPERIAL AND IRRIGATION TO PAY $2\frac{1}{2}$ PER CENT ON THE OUTLAY OR ON THE GRANT WHICHEVER MAY BE THE GREATER, AND FOR LOCAL AND SPECIAL TO PAY $2\frac{1}{2}$ PER CENT ON THE OUTLAY, WHATEVER IT MAY BE.

4. IT WILL BE UNDERSTOOD THAT THESE ARRANGEMENTS REFER SOLELY TO GENERAL TOOLS AND PLANT, I.E., TOOLS AND PLANT USED, OR LIKELY TO BE USED, ON ALL HEADS OF SERVICE INDISCRIMINATELY. SPECIAL TOOLS AND PLANT, SUCH FOR INSTANCE AS THE FLOATING PLANT OF A CANAL, WILL AS HERETOFORE BE CHARGED TO THE HEAD OF SERVICE CONCERNED.

5. ON RECEIVING THE CONFIRMATION OF THE GOVERNMENT OF INDIA TO THESE PROPOSALS, THE ARRANGEMENT WILL BE INTRODUCED FROM THE 1ST APRIL 1877.

Genl Dept

No 427 W Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25th Jany 78

Read the following :—

From the Govt of India (H.E. Cir No 47 37 Sept 77

Ordered that the
following letter be Se
(H.E. No 428 W 25th Jany

Rec'd letter from
Govt of India
dated 25th January 1878
in original

Ef

427 W

428

Secy
Under Secy
Under Secy of the Dept
R. Strachey Esqre
&c &c &c

Rec'd 16-1-78

No. 428 W

GOVERNMENT OF MADRAS,

PUBLIC WORKS DEPARTMENT.

To

The Secy: to the Govt: of Madras
P.W.D.

Fort St. George, 25th January 1878.

Sir,

I am directed to acknowledge the receipt on the 31st September of Public Works Circular No. 69 dated the 7th September 1877, on the subject of the adjustment between the several heads of service of the cost of general Establishment.

I am

2- In applying the principle indicated therein to this Presidency, it has been found that the cost of general Land and Plant bears, even to the original grant, a considerably higher percentage than 1.5 -

By referring to the statement enclosed, showing the charges for Land and Plant as compared both with the outlay on work and with the original grants for the first five years, it will be seen that the cost of general Land and Plant amounts, on an average, under all heads of service to no less than 2.45 per cent

of

of the grant, and 2.78 per cent of the outlay. His Grace the Governor in Council therefore considers that a percentage of 2.5 on the outlay or on the grant (whichever is greater) would be a fair charge to fix for the assessment on account of general Land and Plant.

3- In practice, it will probably be found more convenient for the Provincial Land to bear all the first charge on account of general Land and Plant, the details of the P.W. Divisions being considered on an account point of

of view, as Provincial;
and for all the remaining
heads of service, viz,—
Imperial, Irrigation,
Local, and Special, to
pay for Tools and Plant
in the same manner
as they now do for Establishment, i.e, for
Imperial and Irrigation
to pay 2½ per cent on
the outlay or on the
grant whichever may
be the greater, and for
Local and Special to
pay 2½ per cent on the
outlay, whatever it
may be.

4- It is understood that
these arrangements will
refer solely to general
Tools and Plant ~~and~~
i.e. Table and Plant used,
or likely to be used, on
all heads of service
indiscriminately. Special
Tools and Plant, such
for instance as the
floating plant of a
Canal, will as heretofore
be charged to the head
of service concerned.

5- Subject to these
remarks and conditions
I am to state that the
principle proposed by
the Government of India
of charging the whole
cost of general Tools
and Plant to one
head of service, the
remaining services
paying a fixed pro-
portion on the amount

of the endlay, or of the grant (whichever is greater) is accepted generally by this Govt.

6- On receiving the confirmation of the Govt of India to these proposals, the arrangement will be introduced from the 1st of April 1877-

607
23/1/78

Desp - 6- 2- 78 with 6 printed Copies of Statements -

5/11/78

Circ. 9 Corr. of {1878} Works.

PUBLIC WORKS.

To the Secretary to the Govt. of India

Dated

Issued

Recd. Encl.

G. O., 25 January 1878, No. 427 to 450

Nos.

Adjustment between the several heads of service of the cost of general Tools and Plant Rs. &c. &c. &c