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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*Public Works Department*

|          |            |        |
|----------|------------|--------|
| G.O. No. | 2189-W     | Press. |
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| Dated    | 3- 9- 1881 | 197.   |

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Not to be folded or roughly handled

1215

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

3rd September 1881, No. 2,189 W.

General.  
Account.

Read the following paper:—

No. 19. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 17th August 1881, No. 104 W.

I HAVE the honor to submit the following remarks for the information of Government and to solicit orders.

2. Under the operation of G.O's. Nos. 3,050 W. of 1st December 1879 and 2,226 W. of 23rd September 1880, certain tools and plant were transferred to the Local Funds Boards from Public Works Divisions. In Proceedings of the Board of Revenue, Miscellaneous No. 4,770, dated 7th May 1881, the President, Local Fund Boards, Cuddapah, reported to the Board of Revenue that the value of tools actually handed over to the Local Fund Boards of Cuddapah and Madanapalle was more than the value charged for Tools and Plant in 1879-80. The Proceedings were forwarded to me for remarks with reference to G.O., No. 2,226 W., of 23rd September 1880, and were submitted by me to you (Office Note No. 198 of 23rd May 1881). You expressed your opinion to the effect that the excess tools should be returned or the value refunded. The Board of Revenue was informed accordingly, and in some instances refunds of value have been obtained.

3. A demand for a refund was made upon the President, Local Fund Board, Coimbatore, for which that officer disclaims all responsibility. Copy of his letter No. 167 of 2nd July 1881, to the Executive Engineer, Coimbatore Division, is forwarded herewith.

4. On a review of the circumstances, in the light of the argument used by the President, I think he is right, and that no refund is warranted. The arbitrary percentage charge was no doubt intended to compensate for the wear and tear of tools used. If for instance a charge of Rs. 1,200 had been made and value to the extent of only Rs. 1,000 handed over, it is but right that value to the extent of the deficiency between charge and supply should be made good to the Boards. On the other hand, if the charge was Rs. 1,200, and value to the extent of Rs. 1,500 was made over, it may be taken as evidence that originally the Local Funds had been charged for tools much in excess of actual requirements, and that therefore the excess had already been paid for.

5. It seems to me that this was the intention of Government when G.O., No. 2,226 W., was framed, and that while the deficiency between the value made over and the percentage charge was to be made good, the excess of the former over the latter should not be recovered.

6. I submit, for consideration of Government, that no refunds should be claimed, and that such as have already been paid by the Local Fund Boards should be repaid.

COPY of letter from the President, Local Fund Board, Coimbatore, to the Executive Engineer, Coimbatore Division, dated 2nd July 1881, No. 167.

I have the honor, in reply to your letter No. 378, dated 23rd June 1881, to point out that the tools handed over by the Public Works Department to the Local Fund Board were the "tools held on the general (Provincial) returns of Public Works Divisions, and shown in the latest special return kept of the Local Fund Tools." (G.O., No. 3,050 W., dated 1st December 1879.) The tools handed over were therefore really the property of the Local Fund Board, because bought with Local Fund moneys. Moreover, the Superintending Engineer, in his letter No. 1,332-C., of 5th December 1879, distinctly stated that no payment would be required for such tools as would be handed over, as indeed none could under the circumstances have, with any propriety, been demanded.

2. The mere fact that the funds for the works of the Local Fund Board were put at the disposal of, and were spent by, the Public Works Department, can give that department no claim to tools bought with Local Fund moneys.

3. As a matter of fact the charges for tools bought with Local Fund moneys from 1871-72 to 1879-80 amounted to Rs. 19,140-15-0, or Rs. 5,914-7-10 in excess of the value of the tools handed over in 1880. Unless, therefore, it can be shown that any of the tools handed over by the Public Works Department to Local Funds in 1880 were bought with other than Local Fund moneys, I must, on behalf of the Local Fund Board, disclaim all responsibility for the charge now made by the Examiner of Public Works Accounts.

No. 20. ORDER THEREON, 3rd September 1881, No. 2,189 W.

THE previous orders on the subject are sufficiently distinct.

2. By G.O., No. 3,050 W., dated 1st December 1879, it was directed that "all the tools now held on the general (Provincial) return of Public Works Divisions, and which were shown in the last special return kept of Local Fund tools, should be transferred to the Local Fund Boards."

3. By G.O., No. 2,226 W., of 23rd September 1880, it was further ordered that when the value of the tools handed over in accordance with the above order was less than the amount charged to Local Funds for tools and plant during 1879-80, such additional tools as might be required to make up the latter amount should be handed over.

4. This latter amount was intended as a minimum limit, it was never intended, nor is there any thing in the orders in question to imply, that it was to be adopted in cases where it was less than the value of the tools handed over under the original order.

5. No refund such as is referred to in paragraphs 2 and 3 of the Examiner's letter was intended to be claimed, and if any such has been already made it should be repaid.

(True Extract.)

Major, R.E.,  
Under Secy. to Govt., P.W.D.

To Superintending Engineers.  
" Superintendents of Works.  
To the Examiner of Public Works Accounts.  
" Financial Department.

Exd. S. T. Austin.  
Spare Copies

2/218

GENERAL  
ACCOUNT.

Gobt. of (1881) Madras.  
PUBLIC WORKS.

SUPERINTENDING ENGINEERS.

Dated September, 3rd.

Issued

Recd.

Encl.

G.O., 3rd September, 1881, No. 2,180 W.

SEPTEMBER.

Nos. 19-20.

Tools handed over to Local Fund Boards.  
Orders on the subject of the value of

Office Note N<sup>o</sup> 124 N<sup>o</sup> 3-5-81

Oct from C N<sup>o</sup> 198 fordg  
23/5/81  
for perusal certain pro: of the  
Board of Revenue & requesting  
to be informed whether the  
excess value of tools handed  
over to L.F. Boards therein  
ref<sup>d</sup> to should be recovered.

To  
1  
6.

I am of opinion that the  
should  
keep tools, be returned, or the  
value refunded at the option  
of the Local Fund Board.

(Sd/-) R.S.  
W

Draft by R.S.  
C.M.

Ans 4660

C.W.

21/8/81  
3/8/81

Kindly put up for  
D.W. Aoly means he  
124 N & 31.5.81, & any  
papers there may be  
with it.

Cu

18/4/81

SAW.

The office copy is  
put up. but it is sent  
from this, with the  
file is with C, who  
should have sent it  
back with his letter  
quoting the correspon-  
dence.

R.S.

20.8.

O

No.

GOVT.  
OF MADRAS.

188

P. W.  
DEPT.

SECRETARY.

Chepauk,

26<sup>th</sup> Aug

1887

OFFICE NOTE.

To

W 7189W

From C. No 104 W.

217<sup>th</sup> ind -

Value of tools handed  
over to Local Board  
Funds -

I venture to suggest  
a reconsideration of the  
opinion expressed in your  
Office note of the 21<sup>st</sup>  
May on the 2<sup>nd</sup> note of  
23<sup>rd</sup> idem, which  
I think must have  
been written on in -

Tools handed  
Orders on th

sufficient information -

The original order  
(No 3050 W. of 1<sup>st</sup> Dec  
December 1879) was  
that tools to the extent  
shown on the last separate  
return as belonging to Mount  
Parks, should be handed  
over to L. F. Parks with  
the charge of the roads -

By a more recent order  
(No 2226 W. of 25<sup>th</sup> Feb.  
1880) it was directed that  
if the value of the tools  
handed over under the  
former order was less than  
the amount charged for  
tools and plant during  
1879/1880, the former  
amount should be raised  
to the latter -

Nothing was said about  
the cases in which the

value of the tools  
handed over under  
the original order was  
greater than the amount  
paid for tools and  
plant during 1879/80,  
and, as supposed by  
C. because ~~the~~ "it  
was never expected to  
occur"; on the contrary  
it was expected to  
occur in the great  
majority of cases - but  
simply because it was  
covered by the original  
order -

In fact the amount  
paid during 1877/80  
was merely intended  
as a minimum limit,

and as regard such  
that contemplated  
in the correspondence  
under reference can be  
asked for -

In fact the two  
orders taken together  
are quite sufficiently  
explicit, and it is  
not clear why any reference  
should have been made -

D.W.  
The enclosed draft will  
I think meet the case -

Agreed

Att

23.8.81

It was said about

FROM THE EXAMINER A.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 104-W.

MADRAS, 19<sup>th</sup> AUGUST 1881.

SIR,

I HAVE THE HONOR TO SUBMIT THE FOLLOWING REMARKS  
FOR THE INFORMATION OF GOVERNMENT AND SOLICIT ORDERS.

2. UNDER THE OPERATIONS OF G.O. NO. 3050 W. OF 1ST.  
DECEMBER 1879 AND 2226 W. OF 23RD. SEPTEMBER 1880, CERTAIN  
TOOLS AND PLANT WERE TRANSFERRED TO THE LOCAL FUNDS BOARDS  
FROM P.W. DIVISIONS. IN PROCEEDINGS OF THE BOARD OF REVENUE  
MISCELLANEOUS NO. 4770 DATED 7TH. MAY 1881, ONE PRESIDENT,  
LOCAL FUND BOARD CUDAPAH, REPORTED TO THE BOARD OF  
REVENUE THE VALUE OF TOOLS ACTUALLY HANDLED OVER TO THE  
LOCAL FUND BOARDS OF CUDAPAH AND MADANAPALLY WAS MORE  
THAN THE VALUE CHARGED FOR TOOLS AND PLANT IN 1879-80.

THE PROCEEDINGS WERE FORWARDED TO ME FOR REMARKS WITH  
REFERENCE TO G.O. NO. 2226 W. OF 23RD. SEPTEMBER 1880 AND WERE  
SUBMITTED BY ME TO YOU BY LETTER NO. 158 OF 23RD. MAY  
1881. YOU EXPRESSED YOUR OPINION TO THE EFFECT THAT THE  
EXCESS TOOLS SHOULD BE RETURNED OR THE VALUE REFUNDED.  
THE BOARD OF REVENUE WAS INFORMED ACCORDINGLY, AND IN SOME

INSTANCES REFUNDS OF VALUE HAVE BEEN OBTAINED.

3. A DEMAND FOR A REFUND WAS MADE UPON THE PRESIDENT LOCAL FUND BOARD COMMISSARY FOR WHICH THAT OFFICER DISCLAIMS ALL RESPONSIBILITY. COPY OF HIS LETTER NO. 107 OF 2ND JULY 1941 TO THE EXECUTIVE ENGINEER COMMISSARY DIVISION IS FORWARDED HERewith.

4. ON A REVIEW OF THE CIRCUMSTANCES, IN THE LIGHT OF THE ARGUMENT USED BY THE PRESIDENT, I THINK HE IS RIGHT, AND THAT NO REFUND IS WARRANTED. THE ARBITRARY PERCENTAGE CHARGE WAS NO DOUBT INTENDED TO COMPENSATE FOR THE WEAR AND TEAR OF TOOLS USED. IF FOR INSTANCE A CHARGE OF RS. 1,200 HAD BEEN MADE AND VALUE TO THE EXTENT OF ONLY RS. 1,000 HANDED OVER, IT IS BUT RIGHT THAT VALUE TO THE EXTENT OF THE DEFICIENCY BETWEEN CHARGE AND AMOUNT SHOULD BE MADE GOOD TO THE BOARD. ON THE OTHER HAND, IF THE CHARGE WAS RS. 1,200, AND VALUE TO THE EXTENT OF RS. 1,500, WAS MADE OVER, IT MAY BE TAKEN AS EVIDENCE THAT ORIGINALLY THE LOCAL FUND HAD BEEN CHARGED FOR TOOLS MUCH IN EXCESS OF ACTUAL REQUIREMENTS AND THAT THEREFORE THE EXCESS HAD ALREADY BEEN PAID FOR.

5. IT SEEMS TO ME THAT THIS WAS THE INTENTION OF GOVERNMENT WHEN G.O. NO. 2,226 Y. WAS FRAMED, AND THAT WHILE THE DEFICIENCY BETWEEN THE VALUE MADE OVER AND THE PERCENTAGE CHARGE WAS TO BE MADE GOOD, THE EXCESS OF THE FORMER OVER THE LATTER SHOULD NOT BE RECOVERED.

6. I SUBMIT FOR CONSIDERATION OF GOVERNMENT, THAT NO REFUNDS SHOULD BE CLAIMED, AND THAT SUCH AS HAVE ALREADY

6/2/87 2  
BEEN PAID BY THE LOCAL FUND BOARDS SHOULD BE REPAYED.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEYIENT SERVANT,

*D. P. Chatterjee*

EXAMINER P. T. ACCOUNTS.

L.O. 1st Decr 1879 no 3050 W  
" 2nd Sept 1880 no 2226 W

P. H. C. No 4663

FROM THE EXAMINER P. & A. ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT.

P. & A. DEPARTMENT.

104 W.

DATED 17th AUGUST 1881.

RECD.

17

ENCLOSURE, I.

SOLICITS ORDERS REGARDING EXCESS

TOOLS MADE OVER TO LOCAL FUND

BOARDS.

Sent back to C. 26.8.81

P.L.S. 20/8.

1878-81 N. 22.8.81

See cases in which the

Copy of letter from the President of  
Fund Board Coimbatore to the Executive Engineer  
Coimbatore Division No 167 dated 2nd July 1881.

I have the honor in reply to your  
letter No 378 dated 23rd June 1881 to point out  
that the tools handed over by the D.P.W. to  
the Local Fund Board were the tools held on  
the General (Provincial) returns of Public  
Works Division and shown in the latest Annual  
return kept at the Local Fund Board. (L.O. No  
3050 W dated 1 December 1879). The tools handed  
over were therefore really the property of the  
Local Fund Board because bought with Local  
Fund monies. Moreover the Superintendent En-  
gineer in his letter No 1352 of 5 December 1879  
distinctly stated that no payment would be  
required for such tools as would be handed  
over as indeed none could under the circum-  
stances have, with any propriety, been de-  
manded.

The mere fact that the funds for  
the works of the Local Fund Board were  
put at the disposal of and were spent by the  
D.P.W. can give that Department no claim  
to tools bought with Local Fund monies.

As a matter of fact the charges for  
tools bought with Local Fund monies from

1877-72 to 1879-80 amounts to Rs 19140-15-0  
or Rs 5914-7-10 in excess of the value of the  
tools handed over in 1880. Unless therefore it  
can be shown that any of the tools handed over  
by the D. P. W. to Local Funds in 1880 were  
bought with other than Local Fund monies I  
must on behalf of the Local Fund Board  
disclaim all responsibility for the charge  
now made by the Examiner of Public Works  
Accounts.

1 True Copy

W. T. Jackson

Superintendent Correspondence

Branch

Per  
16/8

the cases in which the

2189 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 3<sup>rd</sup> Sept 1881

Read the following:—

From the Examiner  
P. W. Accounts } No. 104 Wd/17 Augt 1881.

1 The previous orders  
on the subject are suffi-  
ciently distinct.

2. By G. O. No. 3050 W of  
1<sup>st</sup> December 1879 it was  
directed that "all the tools  
now held on the general  
(Provincial) return of  
Public Works Division,  
and which were shown in  
the last special return  
kept of Local Fund Tools,  
should be transferred to  
the Local Fund Boards."

3. By G. O. No. 2226 W of  
23<sup>rd</sup> September 1880 it was  
further ordered that  
when

when the value of the tools handed over in accordance with the above order was less than the Amount charged for tools and plant during 1877-80, such additional tools as might be required to make up the latter Amount should be handed over.

4. This latter Amount was intended as a minimum limit, it was never intended, nor is there any thing in the orders in question to imply, that it was to be adopted in cases where it was less than the value of the tools handed over under the original order.

5. No refund such

as cases in which the

9/21/87

5

as is referred to in paras 2 and 3 of the Examiner's letter was intended to be claimed, and if any such has been already made, it should be paid.

D 26/80

~~AM~~

25.7.80

To Supt. Engrs ✓  
Supt. Works ✓  
Genl. P. W. A. ✓ with office note no 198 ✓  
Financial Department ✓  
Lgnd  
12/9/87

4663

Gabt. of 1881 Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O., 3<sup>d</sup> Dept. 1881, No. 21896

Nos. 19620

Tools handed over to Local  
Fund "wards" orders with  
subject of the value of

Entd. in Receipt Regt.