

N. P. 587 of 23.10.82  
No 1231 D of 26 October  
1882  
I.C.

For remarks.

23.10.82  
By *[Signature]*  
Recd N. P. 626 of 27.10.82  
1.11.82  
To  
W.

Code para 1301 interdicts  
any charge to Profit and Loss  
by depreciation of stock.  
Such losses should when they  
cannot be debited to  
specific works be charged  
off to the head or heads of  
service for which the  
materials may be supposed  
to have been originally  
procured, or the heads of  
service on which the  
bulk of current expendi-  
ture is incurred in the  
Division in question. There  
is really no alternative  
course consistent with  
rule.

*[Signature]*

C

From  
The Supg Engineer  
1st Circle

To The Chief Engineer  
P. W. D.  
Madras

Dated 10<sup>th</sup>  
Sept 14<sup>th</sup> } Oct 1882  
Revised  
B. 12 of 26 of 26/10/82  
to 1601 G.D.  
Enclosure N.D.

Stock at Durgam  
and at Daulaishum  
Loss Rs 8976-12-0  
resulting from the  
issue of - Requests  
that the - should be  
written off - to Profit  
and Loss - for the reasons  
stated within -  
Encl. in Receipt Rpt.

J. V. North Clerk  
Genl Mtd  
Desd 7.11.82.

In the order  
Encl. in Receipt Rpt.

Teak and they have been used up on various works to which it is now quite impossible to apportion them. I have therefore the honor to submit that, the sum of Rupees 8976-12-0 referred to in G.O 2438 W of 20<sup>th</sup> September should also be written off to Profit and Loss, as the loss would have been had the articles been sold by auction instead of being sold to the Government Workshops, in the former case, the loss would most probably have been greater.

I have the honor to be,  
Sir,  
your most obedient S<sup>t</sup>

*[Signature]*  
Ex: Eng<sup>r</sup> in Ch: 1<sup>st</sup> Circle.

10/11/82. H. G. 7.80  
2038. P. 10.9.82.

Compd 54

Desd 7-11-82.

No. 2926 W of 6<sup>th</sup> Nov/82

The foregoing  
note from the  
Ex<sup>r</sup> of P.W. Accts.

will be commu-  
nicated to the Suptg.  
Eng<sup>r</sup> First Circle  
for information  
& guidance.

*[Signature]*

5.11.82

P. 10/11

S. E. First Circle  
Ex<sup>r</sup> P.W. Accts.  
Decd 7-11-82.

From, *N<sup>o</sup> 1601 G.D.*  
The Executive Engineer  
In charge 1<sup>st</sup> Circle.

To, The Chief Engineer  
P. W. Department

Sir, Dowlaishweram 10<sup>th</sup> October 1882  
Sept 14<sup>th</sup> to —

With reference to G.O. N<sup>o</sup> 1614 W.  
of the 9<sup>th</sup> July 1880 I would ask for a  
reconsideration of G.O. N<sup>o</sup> 2438 W. of 20<sup>th</sup>  
September 1882. The former G.O. with  
reference to para 4 of Mr. Walch's letter  
printed therewith, authorized the issue  
of certain articles to the Workshops ~~ven~~  
at market rates and in consequence  
a quantity of miscellaneous articles  
have been used up. Without this sanc-  
tion, the Workshops would never have  
taken them for the simple reason that  
similar articles could have been  
procured in the Local market at  
a far cheaper rate.

The articles in question form  
a most heterogeneous lot, from sulphur,  
panes of glass, tacks ~~see~~ to Godavari  
Leak

GENERAL  
ACCOUNT.

Govt. of (1882) Madras.  
PUBLIC WORKS.

Dated September, 20th.

Recd.

Encl.

G.O., 20th Sept. 1882, No. 2438 W.

SEPTEMBER.

Nos. 154-155.

Stock.

The loss Rs. 8,976-12-0 resulting from the  
issue of — at Dummagudem and Dowlaish-  
weram to works at market instead of book  
rates ordered to be written off to works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

9th July 1880, No. 1,614 W.

General.  
Account.

Read the following paper:—

No. 36. From G. T. WALCH, Esq., Superintendent of Works, Godávári District, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 19th June 1880, No. 781.

WITH reference to G.O., No. 3,275 W., 19th December 1879, I have the honor to enclose a statement of the machinery, &c., which came from the Upper Godávári, and which now is at Dowlaishweram near the quarries, with a column showing what

I propose should be sold by auction after two months' advertising.

2. The remainder might then be moved down to and housed in the Dowlaishweram Workshop yard at a cost of about Rs. 450,\* and there might be watched and tended for about Rs. 100 a year for one peon and sundries, such as grease, white lead, &c.

3. As there has hitherto been no storekeeper in the division in which these stores are—as they are quite away from any stores or buildings belonging to the range or workshops—as they are of very great aggregate value, and of a kind which required,† to keep many of them in order, a knowledge of machinery generally, and of them in particular, it has been necessary, and will, I think, continue to be necessary till they are sold and moved, to continue the arrangement sanctioned in G.O., No. 3,275 W., 19th December 1879.

‡ Rs. 225.

4. Many of the stores could be taken by the workshops here from time to time, if not at once, provided the shops were debited with only the market value of the articles, instead of with the very high values appearing against some of them in the books, or instead of having, as would be the case with other articles of which the book value is not here known, a possibility of being hereafter debited with some now unknown but probably large price; and I would therefore request authority to allow the workshops, or any of the ranges here or elsewhere, or the Local Funds, to take any of the articles at the local market price, or, when that could not be ascertained, at a valuation to be fixed by the Superintendent of Works and Executive Engineer in charge of the division.

|                                              |     |              |     | RS. | A. | P. |
|----------------------------------------------|-----|--------------|-----|-----|----|----|
| <i>E.g.</i> , Tacks, per lb., Upper Godávári |     |              |     |     |    |    |
| Stores                                       | ... | ...          | ... | 1   | 1  | 0  |
| Do.                                          | do. | local market | ... | 0   | 4  | 6  |
| Octagon steel, per lb., Upper                |     |              |     |     |    |    |
| Godávári Stores                              | ... | ...          | ... | 0   | 7  | 9  |
| Do.                                          | do. | local market | ... | 0   | 3  | 2  |

No. 37. ORDER THEREON, 9th July 1880, No. 1,614 W.

THE Superintendent of Works, Godávári, in submitting with the letter recorded above a statement of the machinery, &c., belonging to the Upper Godávári Works and now lying near the quarries at Dowlaishweram, recommends (1) that such of the machinery as it does not appear advisable to retain be sold by public auction after public advertisement; (2) that the machinery, &c., to be retained be removed to and housed at the Dowlaishweram Workshops yard at a present cost of Rs. 450 and a future annual charge of about 100 rupees; (3) that a sum of Rs. 225 be allotted for watching and tending the rest of the machinery till it is sold and removed from its present position; and (4) that the Workshops, Public Works Divisions, or Local Fund Boards be allowed to take such articles as they may require in future at the local market price, or, when that cannot be ascertained, at a valuation to be fixed by himself and the Executive Engineer in charge of the division.

2. The above proposals are approved, and the sum of Rs. 775 appropriated from the Provincial Reserve under Tools and Plant for carrying them out.

3. This sanction has been registered as Provincial No. 13 B. of 1880-81.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,  
Secretary to Govt., P.W.D.

To the Superintendent of Works, Godávári.

„ Examiner of Public Works Accounts, with three Enclosures.

„ Financial Department.

Exd. A. F. Goodall.

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GENERAL  
ACCOUNT.

Gobt. of (1880) Madras.  
PUBLIC WORKS.

To  
THE SUPERINTENDENT OF WORKS,  
GODAVARI,  
&c. &c. &c.

Dated July, 8th.

Issued

Recd.

Recd.

G. O., 9th July 1880, No. 1,614 W.

JULY.  
Nos. 36-37.

Machinery, &c., belonging to the Upper  
Godavari Works.—Passing orders regarding  
the disposal of the — and now lying near  
the quarries at Dowlaishweram.

20TH SEPTEMBER 1882, No. 2438 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

No. 154.

READ—the following papers :—

From J. C. LARMINIE, Esq., Executive Engineer, in charge First Circle, to the  
Chief Engineer, Public Works Department, dated Dowlaishweram, 18th  
August 1882, No. 1193 G.D. :—

With reference to your memorandum No. 551 C. of the 4th March 1882 and its

- 2 Statements.  
1 Division Officer's letter No. 401, dated 31st July 1882.  
1 Examiner's letter No. 1192, dated 28th February 1882.  
1 Letter No. 869 G.D., dated 14th February 1882, with enclosures.

enclosures herewith returned, I have the honor to submit herewith two lists as suggested by the Examiner of Public Works Accounts.  
2. The stock list is specially prepared to exhibit the loss on the articles sold at Dummagudem and Dowlaishweram (workshop compound) as per G.O., No. 914 W., dated the 4th April 1881, and also on those sold in September 1880 under G.O., No. 1614 W., dated 9th July 1880, as well as on the articles issued or to be issued at market rates. You will observe from this list that the total loss is Rs. 28,801, and that almost all the loss is on the Dummagudem stock which, when sold by auction, fetched only a very small sum, and that the rates of remaining stock largely exceeded the market rates at end of March last. You will also observe that the loss on the stock of head works sub-division is only Rs. 287.

3. Under the above circumstances I trust you will see fit to obtain the sanction of Government to the total loss being written off to "profit and loss."

4. The Eastern Division Officer's letter, No. 401 of 31st July 1882, on the subject is herewith forwarded.

No. 154-A.

Office Note from the Examiner of Public Works Accounts, dated Madras, 11th September 1882, No. 471.

The sum of Rs. 7,265-3-4, detailed in statement A (marked in blue pencil), has already been credited to Provincial Revenue.

2. Of the sum of Rs. 28,801-0-6, detailed in statement B, Rs. 19,824-4-6, being difference between book value and sale proceeds, has been debited to "profit and loss" in Executive Engineer's accounts for July 1882 on the authority contained in G.O., No. 914 W., dated 4th April 1881 (paragraph 8 of Committee's report), leaving Rs. 8,976-12-0 still to be adjusted. This last sum represents the loss resulting from the issue of stock to works at market rates instead of at book rates. The Superintending Engineer requests sanction to debit this also to "profit and loss," but G.O., No. 2848 W., dated 15th November 1881, rules this case and the amount in question must be charged to Works.

No. 155.

ORDER—dated 20th September 1882, No. 2438 W., Public Works.

The Government observe that of the sums referred to in the foregoing correspondence, the only item remaining to be adjusted is Rs. 8,976-12-0, representing the loss resulting from the issue of stock to works at market instead of book rates. This amount will now be written off to works, as suggested by the Examiner of Public Works Accounts.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,  
Secretary to Govt., P.W.D.

To the Superintending Engineer, First Circle, with five enclosures.  
„ Examiner, Public Works Accounts.

Exd. S. T. Austin.  
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