

(1) Number of pages 16

(2) Date of repair 28-5-87

(3) Initials of the Referencer lary

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No.	521 W.	Press.
B.P. No.		Mis.
Dated	16-2-1883.	198.

S.G.M.

to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

No. 223.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer, Second Circle, to the Chief Engineer, Public Works Department, dated Masulipatam, 2nd February 1883, No. 2033 K.S.—(Through the Examiner, Public Works Accounts):—

I have the honor to request instructions as to the proper debit of expenses in connection with the quarries at Bezvada.

2. I would desire to mention that disputes with regard to the quarry boundaries having been frequent, the matter was discussed with the Collector, and the limits of Public Works occupation on the Bezvada Hill having been settled, it was arranged that a wall to define the boundaries and to keep out trespassers, who were in the habit of going into the quarries to commit nuisance, should be erected.

3. My intention was that the cost of this wall should be charged to the cost of the stone. In forwarding me an estimate, amounting to Rs. 650, for the construction of this wall, the Executive Engineer states he concludes that the wall should, in consonance with recent instructions from the Examiner, be charged to Provincial Civil Buildings.

4. The Executive Engineer has, at my request, forwarded the accompanying copy of the Examiner's audit note for September last.

5. I desire to obtain your orders, first, on the question as to whether sheds and minor buildings required exclusively for quarry purposes should be charged to the cost of stone as heretofore, or to Provincial Civil Buildings; and, secondly, as to the proper debit of the cost of the boundary wall.

6. My own opinion is that buildings for custody of tools or stores on the quarries and the boundary wall are proper debits to

S.O. No. 145 of 1881.

Charges; that expenditure on relaying or extending tramways is properly chargeable to sub-head (3) Carriage.

7. If such expenditure is now to be charged to Provincial under Civil Buildings, the budget for 1883-84 will need alteration, as such expenditure was not foreseen when the budgets were prepared.

No. 1353 S.E.-2.

Endorsement on the above.

Forwarded to the Chief Engineer, Public Works Department, with the following remarks.

The views expressed by the Superintending Engineer in his paragraph 6 must evidently be subject to limitations. A permanent building required for the custody of

the general stores of a division could not be charged to the stores. It would have to be classified under the service head Civil Buildings; but a few mats to cover lime or a shed for a watchman at a brickfield might well be taken as a part of the cost of the materials manufactured.

The principle seems, therefore, clear, viz., that temporary structures required for special purposes shall be charged to the item of stock for which they are incurred, but that permanent structures needed for general purposes shall be classed as Civil Buildings. There can be no objection to charging the works for which the stores are collected, direct, with any items which, under the above view, would be debitable to stores, provided this is possible, i.e., provided there is no doubt as to the correct incidence of the charge.

The audit remarks of this office put forward by the Superintending Engineer had reference to the charging off of expenditure on repairing certain store-sheds to the stock sub-head "Metals." It was a question why that sub-head and not the sub-head, say, Building Materials, should be debited.

(Signed) R. G. MACDONALD,
Ag. Examiner, Public Works Accounts.

14th February 1883.

No. 224.

ORDER—dated 16th February 1883, No. 521 W., Public Works.

The Government concur in the opinion expressed by the Examiner, Public Works Accounts, whose remarks will be circulated for information and guidance.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
„ Examiner, Public Works Accounts.

Exd. A. F. Goodall.
Spare Copies

521/2

GENERAL.
ESTABLISHMENT.
Recd.

Gobt. of 1883 Madras.
PUBLIC WORKS.

Dated February, 16th.

Recd.

Encl.

G.O., 16th Feb. 1883, No. 521 W.

FEBRUARY.
Nos. 223-224.

Bezvada Quarries.

The remarks of the Examiner regarding the proper debit of certain expenses connected with the —, concurred in and circulated for information and guidance.

Extract from the Examiner's Audit Note on the Accounts of Krishna Eastern Division for the Month of September 1882

Remarks by Examiner

Reply by Executive Engineer

How disp. *W. R.*

Schedule of Stock Purchases and Sales.

25. Nov. No. 17. The debit of Rs 5-11-9 to the Sub-head Metal under Stock on account of charges incurred for repairing the old store shed at Bezvada does not appear to be correct. The Executive Engineer is requested to note for future guidance that in such cases sanction No Estimates under Provincial Repairs Civil Buildings may be obtained in the usual course and the outlay debited thereto.

25. The charges for the construction of the store shed alluded to appear to be discontinued in future and be debited to stock and stock articles should be consequently all repairs required kept down to their proper market value and nothing should be debited to stock which will unduly enhance the stock rates.

True Extract

L.D. Grant
Secy. to Govt. of Madras

Examiners?
W.R.

26/11/83

1383 102
FEB

Mr 81
1405

521 W

Ap. 2033 K.L.

Superintending Engineer's Office,
2nd Circle, Masulipatam.
2nd February, 1883.

From

The Superintending Engineer,
2nd Circle.

To

The Chief Engineer,
Public Works Department.
Through the Examiner, P.W. Accounts.

Sir,

I have the honor to request in-
structions as to the proper debit of expenses
in connection with the Quarries at Bezawada.

2. I would desire to mention that,
disputes with regard to the Quarry bound-
aries having been frequent, the matter
was discussed with the Collector, and
the limits of P.W. occupation on the
Bezawada Hill having been settled, it
was arranged that a wall to define
the boundaries and to keep out trespassers
who were in the habit of going into the
Quarries to commit nuisance, should be
erected.

3. My intention was, that the cost

of this wall should be charged to the cost of the stone. In forwarding me an estimate amounting to Rs 650 for the construction of this wall, the Executive Engineer states he concludes that, the wall should in consonance with recent instructions from the Examiner be charged to Provincial Civil Buildings.

4. The Executive Engineer has, at my request, forwarded the accompanying copy of the Examiner's audit note, for September last.

5. I desire to obtain your orders first, on the question, as to whether Sheds and Minor Buildings required exclusively for Quarry purposes should be charged to the cost of stone as heretofore, or to Provincial Civil Buildings, and secondly, as to the proper debit of the cost of the boundary wall.

6. My own opinion is that, buildings for custody of tools or stores on the Quaries, and the boundary wall, are proper debits to manufacture under sub-head (4) —

S.O No 165 of 1881.

General Charges; that expenditure on

chargeable to sub-head (3) Carriage. ^{P2}

7. If such expenditure is now to be charged to Provincial under Civil Buildings, the Budget for 1883/84 will need alteration, as such expenditure was not foreseen when the Budgets were prepared.

S^d/y

I have the honor to be,
Sir,

Your most Obedt. Servant.

W. R. Randall
Superintending Engineer,
2nd Circle.



From

Mr. Choate
The Supg. Engineer,
II^d Circle

To

Mr. Choate
The Chief Engineer
P. W. D.

Thru. the Examiner P. W. Dept.

Dated 2^d February 1883

Despatch 3^d do

Recd 15-2-83

Encls. 1

No. 2033 R.S.

Begnada - Quarries at -

Expenses in connection with the

Requisite instructions as to the

proper debit of -

Endorsement No. 1353 B2

dated 14th February 1883

Mr. Choate 1883

Forwarded to the Chief
Engineer Public Works Depart-
ment with the following remarks

The views expressed by the
Superintending Engineer in
his para. 6 must evidently
be subject to limitations.
A permanent building
required for the custody of
the general stores of a
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to the stores. It would have
to be classified under the
service head Civil Building,
but a few mats to cover
lime or a shed for a
watchman at a brick-
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the materials manufactured.

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There can be no objection
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view would be debitable to
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The audit remarks of this office put forward by the Superintending Engineer has reference to the charging off of expenditure on repairing certain store sheds to the stock sub head "Metals." It was a question why that sub head and not the sub-head, say, Building materials should be debited.

W. J. Macdonald

Ag. Examiner of Accounts
Madras

49.

14/2

Enc. 1

46.

14/2

No 521

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 16th Feb/83

Read the following

Letter from the Supty Engr. Secy Circle (H.C. No 1032 K. 2nd Feb/83)
Office Note thereon by Examiner of Accounts (No 1353 K. 2nd Feb/83)

3/2

The Government concern
in the opinion expressed
of the

The remarks of the
Examiner of P. W. Accounts
Shore remarks
will be circulated for
information and guidance

J. 19/2

Supty Engineer ✓ 83.
Carey Architect to Govt ✓ 4
Examiner of Accounts ✓ 11
21

recd 20/2/83.

R.S.

1405-

Gobt. of [1882] Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

Pres 14/2
G. O. 16 Feb 1882 No. 521-H.

Nos. 223-224

Bezunda Quarries

The remarks of the
Examiners regarding
the proper debit of
certain expenses con-
-nected with the

concerned in and cir-
-culated for inform-
-ation & guidance
intermediate Recd. 2/2/82