account will be examined, and the future rate of adjustment of balances now outstanding will be considered in communication with the Executive Engineers and the Supg. Engineers concerned, and will, if necessary, be submitted for the orders of Government.

C.

No. 1672 C d/ 23.4.88.
" 617 C d/ 11.2.88
" 3994 C d/ 10.11.87

0
12/6 O.S. 179:6 R. 18.6.88

PWC No. 549

Rd 11.6.88

E.8

No. 1833 W d/ 19th June
1888

B/

No. 1833 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 19th June 188

READ the following

Chief Engineer's Circular.	No. 3994 C d/ 10th Novr 1887
From the Supdg. Engr. I Circle.	A.S. No. 141 G. D. d/ 6th April 1888
——— do ——— do ——— II Circle	" No. 415 G. L. d/ 2d Febry 1888
——— do ——— do ——— III Circle	" No. 1913 d/ 19th Decr: 1887
——— do ——— do ——— IV Circle	" No. 482 E.W. d/ 6th Decr 1887
——— do ——— do ——— V Circle	" No. 4773 d/ 14th Febry 1888
——— do ——— do ——— VI Circle	" No. 1554 T.J. d/ 19th Novr 1887
From the Consg. Architect	" No. 1214 d/ 17th Decr 1887
From the Exr: P.W. Accounts	" No. 1631 d/ 8th June 1888.

+ Flag F

The rules proposed in the Chief Engineer's Circular + No. 3994 C d/ 10th November 1887 are generally accepted by Supdg Engineers; and, subject to the suggestions made by the Examiner in his note above recorded, are approved by Govt. for adoption.

2. The Examiner P.W. Accoun will draft the requisite Standing orders embodying the rules in the P.W. Code.

PPH
14 June

D.
14/6

WCB
12. 6. 88

To

The Examiner P.W. Accts

Cu

Fdw
13/6/88

No 1833 W d/19th June
1888

P. 25/6.

0
12/6. 79.6 14/6 15/6 12. 15. 6. 88

NO. 141 G.D.

FROM,

G. T. Walch Esqr
~~THE~~ SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 6th April 1888
Recd 13/4.

SIR,

With reference to your Circular No 3994 - 10-11-87, which owing to the carelessness of the Manager of my office has remained so long unreplied to, I have the honor to subjoin extract[x] from a letter on the subject which I wrote to the Examiner which gives my views on clauses (a) (b) (c) & (d) of your para 2 -

2. With reference to clause (e) I do not see how "the instalments by which debit to Land & Kilns is to be adjusted can be invariably determined when sanction is given to the work and the arrangement then made to be binding"; it appears to me that the adjustment must to some extent depend on issues, from time to time of stock manufactured.

[x] Paras 4 & 5 No 2328 - 2/4/88.

I

I have the honor to be,
Sir,
Your most Obedient St.
C. M. Stewart
Supt. Engr. 1st Circle

Extract above referred to

4 I quite agree that, as now, the stock should "be charged with the full cost of manufacture" plus a periodical (say half yearly) charge to the general head "Manufacture & Carriage" of a per centage (say 5%) of the outstanding value of Land & Kilns & Plant for depreciation.

5. I concur with your view that "Land and Kilns" account (which in 1884-85 ran up from Rs 7,730 to Rs 33,302) should be "viewed with the utmost jealousy" & that "all expenditure on repairs to Quarry bungalows, on dredging & silt clearing, & on extensions or shiftings of tramways, such as are of frequent occurrence, should be treated as current charges; and all expenditure on works of renewal or relaying, or improving should be treated as current charges if under a certain amount"; that amount I would fix at Rs 500 for each individual work. Above that amount I would recommend that all such charges should require the sanction of Government."

12/6 [illegible]

P.W.C. No 5718

1078
APR 1888
ENCLOSURES
P.W. ACCOUNTS

FROM, ~~P.W.C. No 3660~~ E.S. 5494/88

G. T. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 6th
DESPTCHED 13th } April 1888
RECEIVED 19.4.88

No. 141 G.D.

ENCLOSURES. —

SUBJECT.

Circular No 3994 of 10-11-87 regarding Land and Kilns —.

Forwards an extract from a letter to the Examiner on the subject giving certain views —

0/12/6. R. 18-6-88

6. O.S. 79. 12/6 R. 18-6-88

No 415 G.L.

Suptg. Engineer's Office,
2nd Circle, Bezvada
2nd February 1888

From,

J. Hannan Esquire,
Superintending Engineer,
2nd Circle.

To,

The Chief Engineer,
Public Works Department,
Madras.

Sir,

With reference to your circular No 3994 of 10th November calling for an expression of opinion regarding the rules therein given for the regulation of charges to the sub-head "Land and Kilns" of the suspense Head "Stock", I have the honor to state as follows:—

The rules appear to be desirable - but might be made clearer in some respects - For instance, according to rule (C) charges to any amount apparently above the limits fixed in (b) can be sanctioned by the Superintending Engineer if concurred in by Examiner, but rule (d) on the other hand limits this amount to Rs. 500 which is the

Superintending Engineer's limiting sanction for original works.

It is not stated how the instalments referred to in (c) are to be determined; but it is presumed on the same considerations which fix the limits in (a) and (b).

I have the honor to be,
Sir,
Your most obedt. Servant,

J. Hanmer

Superintending Engineer,
2nd Circle.

ompt

ENGINEER
No. 1025
APR 1888
ENCLOSURES
P. W. ACCOUNTS

P.W.C. No ~~1113~~ 27
5494/88

From

The Supdg Engineer
II circle

To

The Chief Engineer
P. W. D.

Dated - 2nd February 1888.
Rd 6.2.88

No. 415 G.L.

6 88
DEPARTMENT

Enclosures - nil

Land & Kilns - Rules in Connection with Charging to the Subhead - of the Suspense Head "Stock" expenditure - expresses his opinion regarding the.

6.2.88

0/12/6 - R. 18.6.88

5

No. 1913

Superintending Engineer's Office,
3RD CIRCLE
Bellary 19 December 1887.

FROM Col: A.C. Smalley R.E.
~~THE~~ SUPERINTENDING ENGINEER,
IIIRD CIRCLE.

To

THE Chief Engineer
P. W. Department
Madras

Enclosures.

SIR,

With reference to your Circular No. 3994 C dated 10th November 1887 I have the honor to state that the Executive Engineers in this Circle are not able to give an opinion on the proposals made as to accounts connected with "Land and Kilns" for want of experience on the subject.

I am of opinion that the rules proposed may be adopted.

I have the honor to be
Sir
Your most Obedient Servant
H Smalley Col R.E.
Superintg Engineer 3rd Circle

E.6

~~Mcl. 10493.~~

5494/88

EXAMINER
No. 1025
24 APR 1888
ENCLOSURES
P.W. ACCOUNTS.

From

The Superintending Engineer,
IIIrd Circle.

To

The Chief Engineer
PWD
Madras

21 DEC 87
P.W. DEPARTMENT

Dated 19 } December 1887
Received 21 }

Enclosures.

No. 1913

Accounts connected with Land and Kilns

Stating that Executive Engineers are not able to give an opinion on the proposals made as to—

Compile
MEW 21.12.87
DW

0
12/6 -

R. 18.6.88

5

Superintending Engineer's Office 4th Circle.
Coimbatore 5th December 1887.

No: 482
EW.

From,

COLONEL J. BEATTY R. E.,
SUPERINTENDING ENGINEER,
FOURTH CIRCLE.

To,

The Chief Engineer
P. W. Department.

Sir,

With reference to your Circular No 3994C of 10th ultimo, I have the honor to inform you that the course you have proposed in regard to charges under Land and kilns would in my opinion work well, but the Executive Engineer Nilgiri Division, who is the only officer in this Circle who has any stock, has made the following suggestions which appear to deserve consideration.

(a) In every annual estimate for manufacture I would include a a sub head entitled "Petty charges on account of Land and Kilns &ca", the amount so provided to be 2½ per cent on the total of the Estimate, and not in any case to exceed Rs 500. No expenditure should be incurred on this sub head by subdivision officers without the sanction of the Executive Engineers.

"(b) When the amount to be debited exceeds Rs 500 and is less than Rs 1000 the sanction of Government to be obtained. It may sometimes occur that a manufacture estimate may be able to bear a direct charge on account of land and kilns of Rs 1000 and if the Executive Engineer certifies to that fact, then Government may order it to be debited to Manufacturing operations.

"(c) Debits above Rs 1000 to be always charged to "Land and Kilns" with the sanction of the Superintending Engineer and the Examiner's Concurrence.

" I think Repairs may generally be charged direct to manufacture, the rate of out-turn being temporarily increased to cover their cost, leaving expensive original work only to be debited to "Land and Kilns"."

I have the honor to be

Sir,

Your most obedient servant.

J. Beatty Colonel R.E.

Superintending Engineer IV Circle.

EXAMINER
No. 1025
24 APR [illegible]
ENCLOSURES
P. W. ACCOUNTS.

PWC No ~~10024~~ $\frac{E.5}{}$ 5494/88

FROM

COLONEL J. BEATTY R. E.,
SUPERINTENDING ENGINEER,
FOURTH CIRCLE.

Dated. 6th December 1887.
Recd: 8.12.87

8.12.87

No. $\frac{482}{W}$

ENCLO:

Charges under Land and Kilns:-

Informs that the course proposed in regard to the — would work well; and offers the suggestion of the Executive Engineer Nilgiri Division in the matter.

8.12.87

$\frac{P}{12/6}$ R. 18.6.88

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepák, 14 February 1888.

No. 4773.

From Colonel H. M. Vibart R.E.
THE SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
Public Works Department.

SIR,

Enclosures.

With reference to your memorandum No 3994 C dated 10th November 1887, I have the honor to state that in my opinion, the rules proposed in regard to the charging of expenditure, on account of "Land and Kilns" are more definite than the present rules in Code para 1789 on the subject and their adoption will save much trouble.

I have the honor to be,
Sir,
Your Most Obedient Servant
H. M. Vibart Col. R.E.
Supt. Engineer V Circle

E.4

PWDs ~~4494~~ 5494/88

EXAMINER
No. 1025
24 APR 1888
ENCLOSURES
P.W. ACCOUNTS

From

THE SUPERINTENDING ENGINEER,

V CIRCLE,

To

THE Chief Engineer
P.W. Department.

Dated 14 } February 1888.
Recd. 16 }

16 FEB 88
P.W. DEPARTMENT MADRAS

ENCLOSURES.

No. 4773.

Manufacture accounts.

Gives his opinion regarding the charging off Small Stores to Certain Sub-heads of –

16.2.88

SUPERINTENDING ENGINEER'S OFFICE, ~~3~~6RD CIRCLE,

No. 1554 TJ Trichinopoly 19th November 1887.
Despd 21st

From

Lt Col J. Pennycuick RE

Superintending Engineer, ~~3~~6rd Circle,

To

The Chief Engineer
P.W.D.

Sir,

In reply to your Circular No 3994C of 10' Instant, I have the honor to state that I consider the proposed rules suitable except that I do not see the object of requiring the concurrence of the Examiner in case (c); the matter appears to be one in which the Superintending Engineer should be the sole judge –

I have the honor to be
Sir
Your most obedient servt.
J Pennycuick
Lt Col RE
Supdg Engineer, Circle –

Compd
D. [illegible]

EXAMINER
No. 1025
24 APR 1888
ENCLOSURES
P. W. ACCOUNTS.

P.W.C. No. ~~9497~~ 53

P. W. D. ~~3rd~~ 6th CIRCLE.

5494/88

From

The Superintending Engineer,

~~3rd~~ 6th Circle.

To

The Chief Engineer
P. W. Departt
Madras

No.

Dated 19a
Despd 21st } November 1887
Received 23

Enclosures. Four

No 1554 TJ

Sub Head "Land & Kilns" of the Suspense head "Stock"

Stating that the rules regarding the — are suitable except case (C) wherein the Supg. Engineer must be the sole judge

Wan
23.11.87

0/12/6. R. 18. 6. 88

P. W. D

Consulting Architect's Office,
Chepauk, Madras,
17th December 1887

No 1214.

From J W Brassington Esqr.
The Consulting Architect
to the Government of Madras,

To

The Chief Engineer
Public Works Department

Enclosure.

Sir,

With reference to your circular No. 3994 C dated the 10th November 1887, I have the honor to state that all charges for Land & Kilns except those of a trifling nature should be debited direct to that Sub-head, as they really affect or are connected with the operations of several seasons of manufacture. The instalments by which these debits to Land & Kilns are to be adjusted may be determined, according to the merits of each case when sanction to each estimate is given. I think it is not fair to enhance the cost of Building materials by unduly

charging

charging the cost of Land & Kilns direct to manufacture.

EXAMINER
No.
24 APR 1883
ENCLOSURES
P. W. ACCOUNTS.

I have the honor to be
Sir
Your most obedient Servant

J W Mason Jr
Consulting Architect
to Government.

E.2

P.W.C. No. ~~10395~~ 5494/88

Public Works Department.

ENCLOSURE
24 APR 88
1025
EXAMINER, P.W. ACCOUNTS.

From

THE CONSULTING ARCHITECT
TO THE GOVERNMENT OF MADRAS,

To

The Chief Engineer
P. W. D.

17 DEC 87
No. 1214

Dated 17th December 1887
Received 19. 12. 87

NO. OF ENCLOSURES.

Subject.

Giving his views in the practice of charging to Sub-head Land & Kilns

19.12.87

0/12/6-

R. 18. 6. 88

Rules regarding the practice of charging to the Sub-head "Land & Kilns" of the Suspense head "Stock" expenditure likely to remain in suspense unadjusted. (circ No 3994 Cap 10/11/87).

From whom	No & Date	Abstract	Remarks.
S.E. I Circle	141 E.D. 6.4.88	Makes certain suggestions with regard to each item under para 2 of the Circular.	
S.E. II Circle	415 E.L. 2.2.88	is of opinion that the rules appear to be desirable - but might be made clearer in some respects.	
S.E. III Circle	1913 19-12-87	is in favor of the adoption of the proposed rules.	
S.E. IV Circle	482 E.W. 6.12.87	is of opinion that the course proposed in regard to charges under Land & Kilns would work well - but considers that certain suggestions made by the Ex. Engr Nilgiri Div in respect to charges deserve consideration.	

From Whom	No & Date	Abstract	Remarks
S. E. V Circle	4773 16-2.88	states that the adoption of the proposed rules will save much trouble.	
S. E. VI Circle	1554 J 19-12.87	Considers the proposed rules suitable except in the Case (C) - so far as it requires the Concurrence of the Examiner -	E. I. PW 5494/88
Consg Architect	1214 17-12.87	states that all charges for Land & Kilns except those of a trifling nature should be debited direct to that sub-head - & thinks that it is not fair to enhance the cost of Building materials by unduly charging the cost of Land & Kilns direct to Manufacture —	

ENCLOSUR
24 APR 88
1025
EXAMINER, P. W. ACCOUNTS

No. 1672 C d/ 23rd April 1888

To C
with file of replies -
for favour of remarks with respect to replies from S. Es. I & VI & from C. A., & for suggestions with respect to the limits to be fixed under (c) & (e).
MWR
23.4.88

Dw -

MW 21/4/88.

GOVT. OF MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 8 June 1888.

Office Note No. 1631

Encs: 8/7

To

W.

Keep-with Genl. No.

dated 188 .

Your Office Note No. 1672 C. dated 23rd. April 1888.

The following are the remarks and criticisms that require notice :-

(1) The Supg. Engineer Ist. Circle (Mr. Walch) says "I do not see how the instalments by which debit to land and kiln is to be adjusted, can be invariably determined when sanction is given to the work, and the arrangement then made to be binding.

(2) The Supg. Engineer 2nd. Circle (Mr. Hannan) seems to think there is some inconsistency between clauses (c) and (d) of the proposed rules. He writes "according to (c) charges to any amount above the limit in (b) can be sanctioned by the Supg. Engineer and the Examiner, but rule (d) limits this amount to Rs. 500 which is the Supg. Engineers' limit of sanction for original works.

(3) Mr. Hannan also remarks that it is not stated how the instalments in (e) are to be fixed.

(4) The Supg. Engineer 6th. Circle (Colonel Pennycuick) does not see the object of requiring the concurrance of the Examiner in case (c).

2. With regard to (1),it is not proposed to settle the instalments so that they cannot be altered, on good cause being shewn,by the authority or authorities who originally sanctioned them,or by any higher authority; all that is proposed is that the arrangements made at times of sanction shall be rigorously acted upon until actually modified by competent authority,i.e. the same authority that sanctioned them, or by Government.

3. With regard to (2) Mr. Hannan has probably not understood that clauses (a),(b) and (c) have nothing to do with the sanction for incurring the expenditure,which,under (d), would be regulated by the rules relating to sanctions for original works. Clauses (a),(b) and (c) relate solely to the incidence of the charge for expenditure sanctioned in accordance with other rules. The point can be made clearer perhaps.

4. As regards (3),it is impossible to lay down any rule for fixing the instalments; which must depend on the probable duration of operations,the probable life of the building to be executed,or the plant to be purchased,and so on; but it might be desirable to lay down an extreme limit,say of twelve or fifteen years,within which any charges must be adjusted,such limit not to be exceeded without sanction of Government.

5. With regard to (4) it will be seen that the question is one of incidence of cost,which is to a great extent one of accounting; and even as regards cases which would require sanction of Government,it seems probable that they would be referred to the Examiner for opinion. Moreover there is always a probability that a Supg. Engineer,like an Executive Engineer, will be more or less inclined to unduly protract the adjustment and so reduce the present cost of manufacture,and the present stock rates,at the expense of the future. The natural interest which they take in their own works and the desire to carry them out as cheaply as possible,must produce a tendency in this direction;which it is just as well to guard against. The Examiner is not likely to be influenced,consciously or unconsciously,by any such consideration,

and his concurrence in the proposals of the Supg. Engineer will, I think, supply a wholesome corrective.

6. With regard to the limit to be fixed for minimum charges permissible to land and kilns account (see para 2(a) of circular from the Chief Engineer P. W. D. No. 3994 C. dated 10th. November 1887) I would suggest a limit of Rs. 500, subject to the condition that the charge to current operations under this rule shall not exceed 5 per cent on the estimated outlay of the year. The regular periodical charges to current operations on account of instalments of previous land and kiln charges, should not be included in this 5 per cent. The possible enhancement of rates of out-turn though the operations of this class would thus be limited to about 5 per cent of the estimated rates; which is not excessive.

7. As suggested by the Executive Engineer Nilgiri Division, every annual estimate for manufacture should include a sub-head for "petty land and kiln charges" (which should be in addition to a separate sub head "instalments of outstanding land and kiln charges"), the charges to which would be limited as proposed in the last para, or by such other percentage as Government may consider suitable.

8. It almost goes without saying that the opening of a land and kiln account in connection with any manufacturing operations should never be allowed unless there is an expectation of continuous operations for a series of years; and, if the proposed rules should be finally approved of, this point will necessarily be considered, in future, whenever any proposal is made to sanction a land and kiln charge in connection with fresh manufacturing operations. From a superficial examination of the cases in which there are at present outstanding balances under land and kilns, I am disposed to think that in some cases the operations are not of that permanent and continuous character which would justify the maintenance of the land and kiln account. This matter will now be taken up, the circumstances of each manufacture