

Copy of letter from the Examiner P. A. Account
Madras, to the Superintending Engineer
2nd Circle N^o 18146. dated 20th May 1895.

With reference to your N^o 365-KD
dated 10th May 1895, I have the honour to
inform you that the course followed by the
Executive Engineer in crediting the profit
of Rs 637-3-11 to Provincial Revenue in
the accounts of Krishna Western Division
for March 1895 was not in accordance
with the prescribed procedure: this was
pointed out to the Executive Engineer
in the audit note on March's accounts
and his attention invited to Code II. II.
148, the Executive Engineer being at the
same time asked to state why the pre-
scribed procedure had not been followed.
No reply has as yet been received from
that officer. The Executive Engineer may
accordingly now please be asked to
write back the amount in his supple-
mentary accounts for March 1895 to
credit of the sub-head of stock or work
(if still in progress) concerned.

2. With reference to the Executive Engineer's proposal in para 4 of his letter, to take the profit as a reduction of the balance outstanding under Land and Helms, I would point out that as in G. O. No. 2053 W dated 10th August 1893, only Rs 65/ per annum was sanctioned to be credited to Land and Helms and as this installment was fixed after due consideration as laid down in Code II. II. 146 no credit to Land & Helms in excess of Rs 65/ per annum could be made without the sanction of Govt.

3. As the profit at the close of the operations was large, viz over 11 per cent on the total outlay of Rs 5620, the Executive Engineer should in future price the output during the operations so that the charges to works may approximate as closely as possible to the actual cost of the article, and this will also prevent any large adjustments on account of profit or loss at close of the operations. Under P. W Code II. II. 126, 127 & 144 the Executive Engineer has the option to alter

alter the issue rates at any time when a necessity arises.

(True Copy)

Muhammed Yacoob
for Supt. Routine Branch.

MS
25.6.98

Letter from the Executive Engineer
Kistna Western Dy. to the Supt Engineer
2nd Circle, d/12.6.95, No 112 S.

In reply to yours No. 340 K.S. 2.6.95, I have
the honour to state that the profit
of Rs 637.3.11 cannot now be credited
to works as several of the works
have been closed.

I will, if so ordered, credit it to
stock but it would be highly desirable
to reduce the outstanding debit against
land and kilns, Lime manufacture,
and I shall be obliged if you
would obtain the sanction of
Government to that procedure.

2. I have estimated at lower issue
rates in my estimate for the next
manufacturing season. It is difficult
to adjust the rates in time to give credit
to works under this manufacture.

3. Limestone, Coal &c are collected
before December and manufacturing
operations are started towards the
end of December or early in January
and the lime is manufactured
and issued to works in January
and February and is stored in March,
in which month manufacturing opera-
tions are closed. Canals are closed



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4877/55

on 1st March, so the issue to works stops on that date.

4. It follows that up to and including December, the expenditure is entirely outlay on collecting materials and this debit is not worked off by corresponding credits from outturn till the end of March when all issue to works has stopped, and there is no period when the issue rates can be scrutinized so as to adjust the expenses against the outturn in time to afford credits or debits to works. It is not till March that I can judge of how the rate is working out.

19/19/6
No. 673 KS

16.6.95 Forwarded to the Chief Engineer P.W. Department, through the Examiner P.W. Accounts, for favour of obtaining the sanction of Government to the procedure adopted by the Executive Engineer Krishna Western Dist. The subject is dealt with in the Examiner's No. 1814 C d/ 20th May 1895 to the Supg Engineer, Circle.

W. B. Adair
Major R. C.
Supg Engineer
Circle.

No. 2239 C d/ 25-6-95

To E.W.

Forwarded with a copy of this office No. 1814 C, dated 20th May 1895 to the Superintending Engineer, 2nd Circle.

2. The profit of Rs. 637-3-II should under Code volume II, chapter II, 148, most properly credited to the sub-head of stock concerned, viz "Building materials". The credit to "Land and Kilns" is open to objection especially as debits to it are cleared in fixed instalments (Code volume II, chapter II, 146). Should however it be considered desirable to clear the debit to "Land and Kilns" in a period less than that determined in G.O. No. 2053 W, dated 10th August 1893, the sanction of Government will be necessary to this, and consequently also to the revision of the fixed monthly clearance instalment of Rs. 65.

3. It may here be remarked that the estimates for manufacturing operations should approximate as closely as possible to the actuals. Although in lime manufacturing operation, the rate at which lime stone is purchased vary in different seasons, yet the cost of burning is as a rule normal. The difference between outlay and outturn therefore have been avoided, had a revised Estimate been prepared in December 1894 i.e. after the collection of lime stone was completed (see para Executive Engineer's letter).



P. W. CURRENT No. 4877

1/3 11/16

R
Please register this under C class.
Mr 21/6 Attended by

Recd: 26. 6. 95
Encls 1

No 2053 Wd/10-8-93
1480 Wd/13-5-92
3406 Wd/17-12-91
5469 Cd/5-12-91
614 Wd/4-3-91
713 Cd/9-2-91
2289 Wd/26-7-88

From
The Supy Engineer
Second Circle
The Chief Engineer
P.W. Department
The Examiner
P.W. Accounts

Dated 16 June 1895

No 673 KS

Manufacture of lime
at Vaddheswaram —
profits of Rs 637. 3. 11 on —
Requesting sanction to the
procedure adopted by the
Eng. K.W.D. regarding
adjustment of —

O.L.S. 190
R 9/7

B

PUBLIC WORKS DEPARTMENT.

No 1684 Wd 9 July 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

From the Supy. Engineer II Circle, No 673 K.S.d/16 June 1895
Office note from the Examiner P.W. Accts No 2239c d/25 June 1895

Read the following

The profit of Rs 637. 3. 11
which has arisen from the
lime manufacture at Vaddhes-
waram in the Kistna Western
Division will, as recommended
by the Supy. Engineer, be
credited to "Land and Kilns."

2. The Supy. Engineer will
submit his proposals for the
revision of the monthly fixed
clearance instalment of Rs 65
sanctioned in G.O. No 2053 W
dated 10 August 1893.

3. The attention of the Supy.
Engineer

Engineer is drawn to para
2 of the Examiner's office
note quoted above.

JW

Line manifestation at
Vadheswaram

CCMS
4/7/95

No. 1684 W & 9th July 1895

T
B
AS
CME

DECEMBER
18 JUL 95

1. Remains for 1918

The S.E. II Circle ✓
" Exar P. A. Acts ✓

INDEXED

cc. at

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