

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	954	~~Press~~ Mis.
192-94.		
Dated	26-7-	1961.

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PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again letter from the Committee for devising a scheme of accounts for the Workshop at Dowlaishwaram, dated 28th March, and recorded in Proceedings of Government, dated 16th April 1861, No. 762 :—

Read also the following letter from Lieutenant-Colonel W. H. HORSLEY, Chief Engineer, to J. D. SIM, Esq., Secretary to Government, dated Chepauk, 21st May 1861, No. 731.

SIR,

1. In reply to the Orders of Government noted in the margin, I have the honor to state that the system of accounts and forms recommended by the Committee appointed by Government (Proceedings 15th June 1860, No. 1,260) to devise a scheme of accounts for the Dowlaishwaram Workshop, appear to me to be very well suited to the requirements of Government.

2. The numerous Forms and Rules would seem at first sight to be much in detail and somewhat complex; but a minute examination of them shows that such is necessary to enable the Superintendent of the Workshop to check the operations in the different departments of the shop and store, and to charge for work done and stores issued, at such prices as will fully repay the cost of the Workshop establishment and other charges.

3. The monthly cash and transfer transactions of the Workshop and stores are proposed to be recorded in a monthly Journal, which, together with a monthly cash Account Current, are to be rendered to the Central Office. Soon after the close of the official year, the Ledger posted from the twelve months' Journals and the finishing entries, besides an annual cash account and an Account Current of the financial operations of the Factory, will also be submitted to the Chief Engineer. Transactions recorded in any one of these accounts must, more or less, be repeated in the others, but they are all, I consider, useful in themselves, and though the Journals and Ledger will not be necessary for incorporation in the Public Works Books prepared in the Central Office and submitted to the Accountant General, which are not compiled in the double entry form of monthly Journals and annual Ledger as was the case a few years ago, I still think it is well to adopt the most approved method of Book-keeping to record the transactions of the Workshop, as this admits of due check being exercised over the accuracy of the detailed subordinate accounts kept up in the shops and stores.

4. It is in order that such a system of accounts may be correctly worked out that the Committee appear to have recommended a well paid Account establishment, which is indispensably necessary. It is admitted that insufficiency of establishment with ill-regulated forms of account had been the chief cause of the accounts of the Workshop getting into confusion.

5. I have now to offer a few remarks on some of the Rules and Forms which it is possible may lead to their being made still clearer.

Rule 15.

6. This Rule requires that articles annually indented for by the Superintendent, if not obtainable from the Grand Arsenal, should be included in a separate Indent in the Central Office for incorporation in the Annual Indent upon the Secretary of State for India. It will be observed that such articles will not be available for issue until after a considerable time has elapsed. The annual Indents on England are required to provide for three years supply being always on hand, and the Superintendent of the Workshop should therefore make timely requisitions for articles, and not simply after being disappointed of a supply from the Arsenal.

Rule 17.

7. The Superintendent's communications with the Inspector General of Ordnance should, I consider, be through the Chief Engineer, and therefore his remittances for value of stores purchased should be made through the Central Office.

Rule 18.

* See form No. 2, in the Book of forms.

8. The amount of landing and other charges for the transport of machinery and stores should be added* to the value of the articles by a proper proportion and not a fair percentage as stated in this Rule.

Rule 27.

Proceedings of Government, No. 313, dated 19th February 1861.

9. By this Rule one fixed rate or percentage is to be deducted annually on account of loss by depreciation in the value of machinery and tools. In the Orders of Government noted in the margin, certain rates of depreciation proposed to be charged

for the several descriptions of machinery and tools have been approved by Government. These rates are varied according to the qualities and uses to which each description of article is to be applied, and may be adopted as well for the Dowlaishwaram Workshop.

Rule 27 (Continued.)

10. The rate of $1\frac{1}{2}$ per cent. for depreciation of buildings is, I consider, too low, and may be raised to 2 per cent., $1\frac{1}{2}$ per cent. being observed only when ordinary repairs take place. In page 78, Appendix M of the 2nd Report of the Public Works Commissioners, a scale of deduction for depreciation is laid down, which I think is well suited to the Workshop buildings.

Rule 27 (Continued.)

Paragraph 37 of Commissioner's letter. 11. As respects the average rate or centage to be charged to cover the cost of the Workshop being regulated with reference to the quality of the work turned out, superior workmanship being assessed at a higher rate than work requiring ordinary superintendence, I consider that the expenditure on each kind of work or class of articles should be taken into account in determining the centage to be charged, or otherwise the aggregate percentage, or total amount obtained by such variable rates of charge may fall short of the expenses of the Workshop, and its financial result will then be represented by a loss instead of gain. This remark applies also to the rate of 10 per cent. proposed to be added to articles of store made up in the Factory and to 5 per cent. for stores issued to public departments, as well as to private individuals. The latter should, in particular, be required to indemnify Government for all expenses incurred on account of stores issued, and I doubt if 5 per cent. will cover all.

Rule 28.

12. The form of Bill proposed to be used by the Superintendent to obtain re-payment for work done will not admit of detail audit in the Central Office, i. e., when submitted by District Engineers in support of their disbursements to the Workshop. But as the Forms and Rules recommended provide ample means of check over the expenditure, which the Superintendent is to exercise, I do not see the necessity for any additional details. Simple particulars of labor and superintendence and of materials used will not enable this Office to exercise any special check over work of the kind done in a Workshop. Even if detailed bills are furnished to District Engineers, these only will come into the Central Office, while bills for work done for other public departments and for private individuals will not be submitted to it. If a check of details is to be exercised by this Office it can only be done by the submission of the several monthly Abstracts of the Overseer and Storekeeper for labor and materials employed, together with the monthly Accounts Current and Journals of the Superintendent; but I do not think that the Government contemplate that any control of this kind is to be exercised in the Central Office, nor is such necessary.

Rule 32 and Form No. 14.

13. In the Work-book to be kept by each Foreman it is proposed to show in a separate column the description of work on which each artificer has been employed daily. I think that it will be sufficient to show therein the working number alone, which is also inserted. This working number will at once lead to a trace of the work by a reference to the detailed register of work. If this form (No. 14) is kept up with additional columns to show transactions for a whole week, the preparation of the separate weekly abstract will be unnecessary, as an extract of the Work-book will then suffice for the Overseer of the shops. The same remarks will apply to similar Forms such as Nos. 12 and 13.

14. With the above remarks, I close my observations on the Rules and Forms of account which are necessarily brief, being such as have occurred to me by a simple perusal of the same, and would seem to be all that is required of me by the orders of Government under acknowledgment. But a previous Order of Government passed on Colonel Bell's letter of the 9th May 1860, requires the Chief Engineer, when submitting the detailed scheme for the two Workshops (to prepare which the Committee was nominated in a separate order) to report on several points of information necessary to enable the Government to consider the whole plan finally. These are as follows:—

- (1.) Affiliating the Bezwada Workshop to that at Dowlaishwaram.
- (2.) Transfer of Mr. Overseer Ross to the Bezwada branch on an increased salary of Rupees 200 per month.
- (3.) Increasing the pay of Mr. Supervisor Malley at Dowlaishwaram for being in charge of the Dowlaishwaram Workshop during Mr. Moncrieff's visits to Bezwada.
- (4.) The total increase of establishment for which the sanction of the Supreme Government will be necessary for both Workshops.
- (5.) The Mechanical Engineers who are to be permanently attached to the Factory.
- (6.) The financial result of the whole plan.

(7.) The making over of the present District Engineer's Office at Bezwada for the residence of the Superintendent, and the purchase of Major Orr's bungalow for the Office.

(8.) Whether Workshops and Store yards will be necessary in the Godavery and Kistna Districts as for all others.

15. The above will be noticed by me as briefly as possible under each of the heads. The affiliation of the Bezwada Workshop to that at Dowlaishwaram. The affiliation of the Bezwada Factory, though approved of by Government in the same Proceedings (viz., 26th June 1860), was deferred until a proper system of accounts should be established. One well-suited to the requirements of both Workshops has now been devised by the Committee, who have also, as stated in paragraph 38 of their Report, included in their lists of present and proposed establishments a suitable scale for the branch Workshop, which, though somewhat higher than that proposed in paragraph 6 of Colonel Bell's letter above alluded to is, I consider, necessary, for the reasons stated in paragraphs 39 and 43 of the Committee's Report.

Dated 9th May 1860.

16. The proposal to transfer Mr. Ross, which was also approved by Government in the Proceedings of 26th June 1860, was carried out with reference to the orders passed on my letter of the 26th July 1860, No. 3,085, by the transfer of Mr. Merrill to North Canara. No increase of salary has, however, yet been sanctioned, and the increased rate of 200 Rupees per month for the Superintendent of the Bezwada Factory, appears to have been entered in the Committee's list of present establishment, under the supposition that he (Mr. Ross) drew this rate of pay on his transfer to Bezwada, which was not the case. The increased salary proposed for the Superintendent is, I consider, not more than a person holding a responsible post of this nature should receive, and will put him on an equality with the Overseer of the shop at Dowlaishwaram. I may here mention that very lately Mr. Ross has intimated to this Office, through Mr. Moncrieff, his wish to return to Dowlaishwaram and to give up the appointment of Superintendent at Bezwada. Mr. Moncrieff supports his application and recommends that Mr. D. Drummond, a Mechanical Engineer of the 1st Class, now employed at Dowlaishwaram, should take his place, an arrangement which meets with my approval.

17. This proposal it will not now be necessary to revive, as in my letter to Government of the 25th June 1860, No. 1,949, I recommended the appointment of a better qualified Officer, Mr. Vanstavern, as an Assistant to Mr. Moncrieff, whose experience in ship and boat-building made it desirable to secure his services for the Workshop. Government were pleased to approve of his being connected with the Workshop on the salary of Rupees 250 drawn previously by him from the Quarry Fund, and this was directed to be drawn from the general funds of the District and charged to the Workshop, until orders respecting the new establishments to be entertained should be passed. I consider that Mr. Vanstavern will be a suitable permanent Assistant to the Superintendent in place of Mr. Malley as originally proposed. The Committee have, perhaps, inadvertently omitted to include Mr. Vanstavern's salary in the list of present establishment, in which it should have found a place like the temporary establishments drawn from the machinery and tool fund shown therein. I should here allude to Mr. Malley's recent transfer to the Upper Godavery, which although temporary will not permit of his place in the sanctioned establishment of the Department Public Works being absorbed by the proposed establishment for the Workshop, for the reason I will explain under the next head.

Increase of Establishment for which the sanction of the Supreme Government will be necessary.

	Present.	Proposed.	Increase.
	Rs.	Rs.	Rs.
Dowlaishwaram.....	2,654	2,747	133
Bezwada.....	362	700	347
	3,016	3,496	480 or
		Annually Rupees...	5,760

18. The net increase of cost for establishments which will be necessary to carry out the new plan is stated in the penultimate paragraph of the Committee's Report as Rupees 103 monthly for the Dowlaishwaram Factory, and Rupees 347 for the Bezwada branch, making together Rupees 450, but according to Statements C. and D., viz., their lists of present and proposed establishments, the net increase amounts to Rupees 480 monthly, or Rupees 5,760 annually. The increase will, however, be really much larger, as shown in the accompanying Memorandum, and explained below.

19. In the list of present establishment is included four Upper Subordinates with their personal Office establishments as also seven Sub-Overseers and four Apprentices, who are all borne on the strength of the Public Works Department, and are proposed to be absorbed in the new establishment. The salary and personal establishment of Mr. Malley, Assistant Supervisor,

one of the four Upper Subordinates, should, I consider, be removed from this list, as he has

	Salary.	Establishment.
Mr. Monieroff, Superintendent of the Factory.....	600	104
Mr. Asst. Supervisor Fouracres, including Military pay.....	170	37
Mr. Overseer G. Ross.....	100	42
Mr. Asst. Overseer T. H. Ross.....	80	27
4 Sub-Overseers at Dowlaishwaram.....	135	0
4 Do. do. at Bezvada.....	120	0
4 Apprentices at Dowlaishwaram.....	28	0
Total.....	1,193	209
Permanent Present Establishment.....		1,393
Temporary do.		431
Total.....		1,824
Proposed Establishment.....		3,496
Present do.		1,824
Monthly Net Increase.....	1,672 or	
Annually.....	20,064	

Mechanical Engineers permanently attached to the Factory.

	Rs.	A. P.
3 First Class Engineers at Rupees 266-4-3 each.....	798	12 6
2 Third Class do. at Rupees 163-10-0.....	326	1 8
Total.....	1,124	14 2

Mr. D. Drummond.
" A. Thomson.
" T. Gutcher.

their salaries cannot be absorbed in the establishment proposed for the Factory. If they are fixed upon by the Superintendent for employment in any of the posts provided in the new scheme, the salaries of such posts will of course remain withdrawn for the time of their continuance in the Workshops, and to that extent will the proposed establishment be reduced in cost. Taking it for granted that Mr. D. Drummond, one of the Mechanical Engineers, takes the place of Superintendent at Bezvada, and that the two others are provided for as Foremen at Dowlaishwaram, the saving in present cost, compared with the proposed increase is Rupees 500, as shown in the Memorandum accompanying this letter. But I consider that it should be left with the Superintendent to determine in what situations these Mechanical Engineers can be most usefully employed, with reference to their special qualifications, after taking into consideration the claims of those now on the permanent strength of the Department.

21. Three items on account of establishments of the three Upper Subordinates noted in the margin, are twice included in the Committee's list of present establishment and are therefore omitted in the Memorandum now submitted. Though the salary of Mr. Overseer Ross has been incorrectly entered in the list in question at the increased rate, the establishment drawn by him is not that of his rank, but is a special allowance (Rupees 42) authorized by Government on his transfer to Bezvada, and this sum is correctly entered on reduction of the proposed establishment for the Bezvada branch.

Office establishment of two Assistant Supervisors and one Assistant Overseer at Rupees 27 each or Rupees 81.

Proceedings of Government, 19th September 1860, No. 1,919.

Financial results of the whole plan.

I approve of with the exceptions noticed by me in paragraphs 11 and 12, and I consider that if the plan is correctly worked out, it will result in Government recovering all that will be laid out annually not only for labor and materials, but for cost of establishment and wear and tear of machinery and buildings. Government will have to bear only the charge on account of a first advance for the value of the dead stock to be maintained, viz., the cost of buildings and of working machinery and tools, with such additions thereto from time to time as may be necessary for the efficiency of the Workshop. But the interest on the capital laid out thereon as well as their annual depreciation, are to be recovered by the addition of a percentage on work done, as explained by the Committee.

been recently transferred to the Upper Godavery, as already stated, and though this transfer is temporary, it is probable that the operations on the river will continue for a long period. The salaries and establishments of the other three Subordinates who are now employed in the Workshop and whose services are necessary to its efficiency, may, for the present be absorbed in the proposed establishment, and these with the salaries of eight Sub-Overseers (not seven as stated by the Committee) and four apprentices, as also the salary and establishment of the Superintendent, will make a monthly reduction of Rupees 1,393 from the permanent strength of the Department, which, if added to the salary of Mr. Vanstavern as Assistant Superintendent, viz., Rupees 250, and to the amount (Rupees 181) paid for a temporary Office establishment from the machinery and tool fund, the total amount which can be set off against the proposed establishment is Rupees 1,824, which will leave a net increase of Rupees 1,672 monthly or Rupees 20,064 annually.

20. The reason of the large difference between the probable net increase stated above and that by the Committee, is chiefly owing to their inclusion in the list of present establishment of the salaries of five Mechanical Engineers, of whom only three are now in the Godavery District, and though these men are employed in the Workshop, their high rates of pay being

drawn upon a Government Office establishment.

22. Under this head the Committee have reported upon the plan proposed by them (paragraphs 29 to 37 of their Report) for valuing work done and articles made up and issued, which

It appears to me, therefore, that the stock of the Workshop (buildings, working machinery) need not be included in the Public Works Books with the general stock of the at, but should be kept as a distinct account or heading. To such account should be the balance which may remain outstanding on the opening of the new books of account tory, in order to relieve the head of "advances for building materials," under which ce is now standing, as reported in my letter of the 11th December 1860, No. 7,856, and this will dispose of the question raised in my letters of the dates No. 2,424. noted in the margin, relative to the adjustment of the balance in question No. 3,750. which Government, in their Proceedings of the 22nd August 1860, deferred passing any orders upon, pending the submission of this Report.

For the same reason, viz., because the annual expenses of the Workshop will be it appears to me that the annual estimate to be submitted by the Superintendent, the Chief Engineer, for the sanction of Government should be authorized separate assignments made for the Public Works Budget, except as respects buildings to be constructed. Ordinary repairs to buildings for the Workshop and stores, as well as ments, are proposed to be written off against the cost of work done or of stores issued. Expense on account of repairs and establishments being like all other expenditure in the to be met from advances to be made by the Collector, re-payable from the sale proceeds done remitted to his Treasury, provision need not, I believe, be made in the Public budget annually for all such charges, for if this is done the allotment for Public Works diminished to the extent of the Annual Estimate of the Workshop. This is, I doubt not, tion of Government in the plan of operations for working the Factory laid down in rs of the 13th February 1857, No. 304, but as the Committee have not alluded to in their Report, I thought it proper to make these observations on the financial working posed scheme, in order to their receiving due consideration.

This proposal is made in order that the Superintendent should have his residence near the Workshop, and it is proposed to charge him rent for the building at Rupees 15 per month. Major Orr is willing to sell his bungalow for Rupees 2,200, the price stated in the Order of 26th June 1860, No. 1,348, and such an opportunity of securing building for the Office will not easily occur, I would therefore strongly advocate its for the purpose.

As to whether Workshops and Store yards will be required for the Godavery and Workshops and Store Yards Kistna Districts, I beg to state that it appears to me that necessary in the Godavery neither will be requisite, as the stores which will be required by Kistna Districts as for all the Range Officers can be indented for and obtained from the Workshops. The District Engineer's Office, however, will require keeper to keep an account of machinery and instruments supplied from the Central press for use in the Range Offices.

As in connexion with the foregoing I consider it proper to notice that the Rules and account recommended by the Committee, as far as respects the stock accounts kept by keeper and those made up by the Head Accountant in relation to the stock maintained, introduced with advantage into the Presidency Store Department. It is true that some gins proposed have been made up with reference to those provided in the draft Chapter ide on account of the Store Department, but the forms recommended by the Committee improvement on them, and as they exhibit the value of each article received, issued, and, in a correct view, I think it desirable to maintain uniformity in the forms of account the Department.

As respects the Workshop attached to the Presidency Store Department (viz., that frombie's Battery), I do not think that such an elaborate set of forms is necessary as the one in it should in future be confined to simply cleaning, setting up, marking, and of such machinery as may be necessary prior to despatch to the Districts. This work done and charged for by contingent bills and is superintended by a 1st Class Mechanical Mr. Flockhart, who has under his orders one 1st and three 3rd Class Mechanical rs, not counting Mr. Hodson, a 3rd Class Mechanical Engineer, lent for the time to the Arts, and Mr. Nowland, a 1st Class Boiler maker, all of whom were sent out from in charge of the several Dredges and Tugs for use at the Godavery, Kistna and am, and on the East Coast Canal. Most of these vessels, &c., have been put together and really not work for more than one Mechanical Engineer at the Presidency Workshop. vices of the remainder might be dispensed with, and thus diminish the cost of the Public Works Establishment of this Presidency. They might perhaps be sent to Bombay as they are all Warrant Officers of the Indian Navy, or if their services are not required at Bombay they could be dispensed with in accordance with the terms of their respective covenants.

Warrant of service five years. Months previous notice to be given. Services not required after year.

29. To carry out the above arrangement it will be necessary to furnish the Presidency Store Department with an adequate accounts establishment to keep the new forms of account recommended, but this should properly form the subject of a separate report.

ORDER THEREON, 20th July 1861, No. 1,317.

1. The first of these papers is a Report from the Committee appointed in the Order of Government, dated 15th June 1860, No. 1,260, paragraph 10, to devise a scheme of accounts for the Workshop at Dowlaishwaram, and the second is the Chief Engineer's letter in which he offers certain remarks on that paper.

2. The scheme appears to have been carefully devised, and the Government sanction its adoption with a few modifications of the rules, which will be presently noticed. Under the new arrangements the Factory at Dowlaishwaram will be under the sole charge of the Superintendent, subject to the control of the Deputy Chief Engineer; and the funds required for it will be drawn from the Collector of the Godavery District upon estimates sanctioned by Government. The proceeds of all work executed in the Factory are to be remitted to the Collector, and not under any circumstances expended for the purposes of the Factory. The Workshop at Bezvada will be affiliated and subordinate to that at Dowlaishwaram, as already contemplated in the Order of Government, dated 26th June 1860, No. 1,318.

3. The modifications to be made in the Rules are the following:—

Rule 15. I. This Rule may, as remarked by Colonel Horsley, be sometimes the cause of delay in the supply of articles that may be required from England, but this can only be prevented by proper foresight on the part of the Superintendent.

Rule 17. II. The proposal of the Chief Engineer that the Superintendent's correspondence with the Inspector General of Ordnance should pass through him is approved.

Rule 18. III. The Chief Engineer remarks that the landing and other charges for the transport of machinery and stores should be added to the value of the articles by a proper proportion, and not by a fair percentage as stated in the rule. The Government are of opinion that all charges incurred on account of any particular article should be debited to it, whatever its value or their amount may be, while charges incurred generally on account of a number of articles should be rateably apportioned among them according to their value. Of the former description of charges would be the freight and insurance paid on a particular article, a steam engine for instance, which would be debited to it alone. Of the latter description would be landing expenses, boat hire, &c., incurred on a number of articles together and therefore charged on the value of each.

Rule 27, Clause I. IV. The rates of depreciation approved by Government in their Order, dated 19th February 1861, No. 343, for machinery and tools should be introduced in the Workshop also, as pointed out by the Chief Engineer.

V. The Committee propose 1½ per cent. as the rate of depreciation for the buildings; the Chief Engineer recommends 2 per cent. Considering the more than ordinary wear and tear to which buildings used as workshops are exposed, the Government approve the higher rate.

VI. The Committee propose to charge only 4 per cent. interest on capital sunk in buildings, machinery, and tools. In the opinion of Government this rate is too low, and they therefore direct that it be raised to 5½ per cent.

VII. Clause II (Rule 27) gives the Superintendent of the Workshop discretionary power to vary the percentage to be charged on articles made or repaired in the Workshop in addition to the cost of the materials used and labor employed. The Chief Engineer is of opinion that the rate should be fixed on each class of work, taking into account the expenditure on all of them. From Rule 28 and paragraph 37 of their Report, this seems to be the intention of the Committee though in exceptional cases they propose to allow the Superintendent to deviate from the general rate. This latitude is necessary, for the classification can never be precise enough to embrace all cases. The financial result of the Workshop will depend on the care and judgment of the Superintendent in fixing the percentage, and he will be held accountable for any loss that may occur from his negligence.

VIII. The rates of percentage proposed in Clause III, Rule 27, for articles of store made up in the Factory and for machinery and stores obtained on indent or purchased and issued to Public Departments or individuals, can be adopted at first. They can be altered at any time by the Superintendent with the approval of the Chief Engineer, and this course must in fact be followed in all cases, for it is impossible to lay down fixed rates beforehand.

IX. The form of bill proposed by the Committee is sufficient. The purchaser, whether a public Officer or private individual, must make inquiry as to the cost of any work required by him before he gives the order, and he must be content with the price charged if he orders without previous question. An appeal will lie to the Deputy Chief Engineer should there be any apparent overcharge.

Rules 47, 58 and 59. X. The returns to be furnished to the Chief Engineer under these Rules are too voluminous. The monthly account current with two memoranda to be sent to him under Rule 59

must be sufficient for all practical purposes. He cannot require copy of the Journal monthly and a copy of the Ledger annually. The Rules, as they stand, would involve making duplicate copies of lengthy accounts; they should therefore be altered.

4. With reference to paragraph 12 of Colonel Horsley's letter, the Government observe that they will expect from him that degree of general control and supervision which as the Head of the Department of Public Works it is his duty to exercise over every branch of the Department. He will of course be at liberty at any time to procure such information as he may require from the Superintendent. The Superintendent is personally answerable for all executive details, for the accuracy of his returns, the custody of his cash and stores, the proper employment of his establishment, the recovery of dues, the observance of rules, and, in a word, the proper management of the Workshop, and for all this he will be held responsible.

5. The alterations suggested in paragraph 13 of Colonel Horsley's letter are unimportant, and the Government are desirous of giving the forms prepared by the Committee a fair trial as they stand.

6. With these remarks the Government request the Chief Engineer to modify the Rules accordingly, and to re-submit them to be printed in a convenient size together with the forms.

7. The next point for consideration is the Establishment necessary to make the Workshop generally efficient and to carry out the new scheme of accounts. The Committee have given their careful attention to this part of the subject also, and have procured all the information necessary from the Superintendent of the Workshop at Roorkee and from other Officers competent to aid them in the inquiry. It is unnecessary to follow the Committee in the several particulars given in their Report. The entire cost of the proposed Establishment will be Rupees 2,087 per mensem for the Dowlaishwaram Workshop exclusive of the salary of the Superintendent, and of Rupees 709 per mensem for the Bezvada branch. The Superintendent of the Dowlaishwaram Workshop is placed in a very responsible position and the Government are of opinion that Rupees 800 would be a suitable salary.

8. The Chief Engineer points out that the financial result of the changes shown by the Committee, viz., a total increase of Rupees 480 per mensem or Rupees 5,760 per annum is much understated, and that the excess will be no less than 1,672 Rupees monthly or Rupees 20,064 per annum. Colonel Horsley remarks that the salary and personal Establishment of Mr. Malley, Assistant Supervisor, should be removed from the Committee's list of present Establishments, as he has been recently transferred to the Upper Godavery as a temporary measure. If Mr. Malley has been permanently attached to the Workshop, the Committee are correct in including him and his Establishment in their list C; the Upper Godavery works should pay his salary and allowances during the time he may be employed on those works. The Mechanical Engineers actually attached to the Workshop should also be included in the present Establishment, as they have been employed in it. If after the revision of the Establishment it is found that the pay actually drawn by the Mechanical Engineers under their covenants exceeds the authorized rate, the difference should be treated as a personal allowance till they are otherwise provided for.

9. The Government request the Chief Engineer to submit a tabular Statement in the prescribed form for transmission to the Government of India. The Statement should be carefully and correctly prepared.

10. The Inspector General of the Madras Police will be requested, through the Judicial Department, to arrange for the protection of the cash chest and stores of the Workshops.

11. The suggestions in paragraph 23 of Colonel Horsley's letter, viz., that the books connected with the stock of the Workshop should be kept distinct from the Public Works books, and that the balance that may appear in the District Engineer's books, when the independent charge of the Workshop commences, should be adjusted by transferring the amount to the books of the latter, are approved.

12. The advances drawn from the Collector for the working expenses of the Factory and for the ordinary repair of the machinery are to be distinct from the allotment for Public Works, as explained in paragraph 24 of the Chief Engineer's letter; but the repair of the Workshop buildings is to be attended to by the Public Works Department and included in the Public Works expenditure, as is done in the case of other public buildings.

13. The proposal to make over the District Engineer's Office at Bezwada, which is near the Workshop, to the Superintendent to be used as his residence, is approved; and sanction is granted agreeably to the Chief Engineer's recommendation for the purchase of Major Orr's bungalow for Rupees 2,200 for the District Engineer's Office. The Chief Engineer will provide the sum out of the reserve fund of the current year. The Officer occupying the house will be charged rent at 10 per cent. on the outlay.

14. With reference to paragraph 26 the Chief Engineer will ascertain what charges other than the pay of the Storekeeper, incurred in connection with the separate workshops and store yards maintained in the Godavery and Kistna Districts immediately under the District Engineers, can be saved in consequence of the proposed extended use of the Dowlaishwaram and Bezwada Workshops. These savings will *pro tanto* diminish the extra expense proposed now for these factories.

15. Such of the forms of the Committee's scheme under notice as will suit the transactions of the Presidency Store yard may be introduced, as recommended by Colonel Horsley in paragraph 27.

16. The subject of the Mechanical Engineers not required at the Presidency should not have been discussed in this letter as it is quite distinct from the Dowlaishwaram Workshop accounts, which alone are now under consideration. The Government will take up the question when submitted separately. In that report may be included the Establishment which the Chief Engineer states, in paragraph 27, would be required to keep the accounts of the Presidency Workshop.

17. The exchange of offices between Mr. Ross, attached to the Bezwada Workshop, and Mr. Mechanical Engineer Drummond, employed in the Dowlaishwaram Workshop, is approved agreeably to the recommendation of the Chief Engineer in paragraph 16.

18. Paragraphs 48 to 54 of the Committee's Report, relating to the Educational Department connected with the Dowlaishwaram Workshop, will be referred to the Public Department for consideration.

19. The last point for consideration is the period when the changes now ordered in the management of the Workshops shall commence. The Financial Budget for 1861-62 contains no provision for the increased Establishment, and in the absence of such provision the Government of India may decline to sanction the expenditure. The Chief Engineer will, however, submit a tabular Statement as soon as possible, and application will be made to the Government of India for sanction to carry out the changes at any period of the current year that Government may deem fitting. The Accountant General will be requested to provide in the Supplemental Budget for the expenditure which, it will be explained to the Government of India, will be recovered out of the value of the work done at the Factories.



Secretary to Government.

To the Chief Engineer.

- „ Committee for devising a scheme of accounts for the Workshop at Dowlaishwaram.
- „ Collector of the Godavery Division.
- „ Inspector General of Ordnance and Magazines.
- „ Accountant General.
- „ Civil Paymaster.
- „ Judicial Department. ✓
- „ Public do.

Wm. H. H. H. H.

Received July 11th 1861
Justice & 1861, Sept 1st

Pro: of Govt in the
P. H. H. H. 1847

of 20th July 1861
to 22nd July 1861

3 of June 1861

No. 1202

Long the order passed
in a letter from the Committee
the for denying a license
if account for the benefit
of a general fund with
a request that the property
of General H. H. H. be added
that the H. H. H. to arrange
for the protection of the
land & the H. H. H. H.

1934 194

With an Order

Wm. H. H. H.

No. 9374 26th July 1861

Communicated to the
Inspector General of
Police, in reference to
para 10. of the Order.

Wm. H. H. H.

The Inspector General
of Police. }
Wm. H. H. H.