

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	1852	Press
	38-39	Mis-
Dated	3-7-	1865

Not to be folded or roughly handled

B. J.

1-1

Proceedings of the Madras Government, Public Works Department,
3rd July 1865.

No. 38. Read the following letter from Captain J. G. RYVES, R. E., Superintending Engineer, 1st Division, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Waltair, 7th June 1865, No. 229 :—

SIR,

1. I have the honor to submit the annual balance sheet of the Dowlaishweram Workshops closed on the 30th April 1865, with an explanatory letter from Mr. Sage, the Executive Engineer of No. 1 Range, in charge of the Factory.
Enclosures 2.
2. The Workshop continues to be self-supporting, and with a slight accumulation of profits, of which Rupees 5,749-6-7 has been sunk in a new Carpenter's Shop and a wall round the workyard, besides Rupees 755-7-1 laid out in the purchase of tools.
3. The value of machinery has been reduced by 10 per cent., and of buildings by 4 per cent., on account of depreciation by time and use : but there appears to be no provision for replacing these essentials when, in course of time, it becomes necessary to do so.
4. In point of fact a large proportion of the item cash (Rupees 45,144) on the assets side of the balance sheet should not be treated as a cash balance available for current expenditure, but should be reserved for the purchase of new machinery and re-construction of buildings.
5. I am of opinion that, instead of deducting from the value of buildings and machinery the per-centage for depreciation, it should be charged on the " Liabilities" side, by adding it to an item " Reserve" before the balance of Profit or Loss (which of course would be the same either way) is struck, and the amount, when it exceeds a certain sum, should be invested in Government Securities.
6. If Government approve of the method of reserving the per-centage for depreciation instead of deducting it from the assets, I will have it carried out at once.
7. I take this opportunity of reporting that Mr. Sage has, since he has been in charge, greatly improved the system of Book-keeping in the Workshop Office.

From G. S. SAGE, Esq., Executive Engineer, in charge of Government Workshop, Dowlaishweram, to Captain J. G. RYVES, R. E., Superintending Engineer, 1st Division, dated Camp, Dowlaishweram, 14th May 1865, No. 15.

SIR,
1. I have the honor to forward a " Balance sheet" of the Government Workshop, for the past official year 1864-65, together with the following observations explanatory of it.

* Rupees 92,633-1-5.

2. The 1st item* on the Debtor side, represents amount due to late District Engineer Godavery by the Workshop, and is Rupees 14,811-6-5 less than amount shown in last year's Account Current : Rupees 14,136-6-5 balance of bill for constructing Paumbem Tug having been passed by Government, and Rupees 675 bill for altering " Lotus" steamer into a stone boat.

† Rupees 165-12-0.

3. The 2nd item† is amount due to Buck & Co. for tools supplied by them, and will be paid off in current month.

‡ Rupees 10,870 13 3
" 1,056 4 9
" 5,000 0 0
" 10,690 12 7

4. The 3rd, 4th, 5th, and 6th items,‡ amounting to Rupees 27,617-11-7, represents balance of advances received from Range Officers during past year, for certain large works under execution in District, such as Central Jail, Cocanada girder bridge, self-acting shutters for Ellore canal, and other small bridges, &c.

§ Rupees 1,167-7-3.

5. The 7th item§ represent balance of advance received from Major Phillips, Executive Engineer, Hyderabad, for supplying him with timber, this amount will be cleared off, as soon as canal re-opens to admit of timber being despatched.

Proceedings of the Madras Government, Public Works Department,
3rd July 1865.

27205-13-9

* Rupees 2,5975-14-0.

here remark, with reference to paragraph 1 of G. O. No. 2,106 of 21st July 1864, being order passed on last balance sheet, that all Establishment, in fact every claim on Workshop has been paid, my salary of course is not taken into account, I being a Range Officer, neither has interest upon plant been allowed for.

† It would only amount to Rupees 691-3-5.

7. We now come to Creditside of account: the 1st item is the cash balance Rupees 45,144-5-11, and although large, is Rupees 16,220-10-4 less than last year's, and will gradually get less as the large works are completed. I beg to report the whole of this amount, except small sums necessary for daily expenditure, is deposited in Bank at Cuccanada for security, and on which deposit interest is received.

8. The 2nd, 3rd, 4th, 5th, and 7th items require no explanation.

‡ Rupees 13,824-5-3.

§ G. O. No. 1,861 of 27th June 1864, and No. 2,451, 26th August 1864

|| Rupees 21,798-13-3.

Rupees 5,749-6-7 the cost of new Carpenter's shop and compound wall round yard having been added, and Rupees 908-4-7 deducted from total for wear and tear at 4 per cent.

¶ Rupees 1,712-7-9

has been added for new tools supplied to shops, and Rupees 15-9-8 deducted for tools worn out.

Rupees 6,500 0 0
" 1,618 13 0

13. The 12th, 13th and 14th items are bills due by parties named for completed works, and the remaining two items are amounts due on incomplete works for which bills could not be furnished on 30th April, since which date several of the amounts have been received.

No. 39.

ORDER THEREON, 3rd July 1865, No. 1,852.

ACCOUNT, No. 10.

1. These papers, relating to the operations of the Dowlaishweram Workshops during the year 1864-65, will be returned for revision to the Superintending Engineer, 1st Division, through the Controller of Public Works Accounts.

2. Captain Fischer will be requested to furnish the Superintending Engineer with a form of Account that will provide for giving full information on the several points noticed in paragraphs 11 to 16 of the Report by the Accountant General, Public Works Department, communicated in G. O. No. 1,851 dated 3rd July 1865.

3. One copy of the revised Accounts should be submitted to Government, and another to the Controller for transmission to the Government of India with the annual outlay and Appropriation Return.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Controller of Public Works Accounts, with one Enclosure.
" Superintending Engineer, 1st Division.

Ed. S. T. Augustin.

No 15

Government Workshop Office
Camp Dowlaishweram
May 14th 1865.

From
Office in charge
Govt Workshop
Dowlaishweram
To
The Superintending Engineer
1st Division
Baltan.

Sir, I have the honor to forward a balance sheet of the Govt Workshop for the past official year 1864-65, together with the following observations in explanatory of it.

1. The 1st item on the Debit side, represents amount due to late District Engineer Godavari, by the work shop. It is Rs 14,811-6-5 less than amount shown in last year's a/c, Rs 14,136-6-5 balance of bill for constructing Rainburn zig zagg having been passed by Government & Rs 675 bill for altering Lotus Steamer into a stone boat.

2. The 2nd item is amount due to Govt for tools supplied by them & will be paid off in current month.

3. The 3rd 4th 5th & 6th items amounting to Rs 10,870-13-3 to Rs 27,617-11-7, represents balance of advances received from Range Officers during past year for certain large works in the execution in District, such as Central Jail, Cuccanada Gider Bridge, self acting shutters for Ellore Canal, & other small bridges &c.

4. The 7th item represents balance of advance received from Major Phillips, Esq. Engr. Hyderabad, for supplying him with timber, the amount will be cleared off, as soon as cannot receipts to admit of timber being despatched.

5. The 8th item shows that the work shop

Superintending Engineer's
Office, 1st Div. Wallaw,
7th June 1865.
7-8
From Captain J. G. Piques R.E.
Superintending Engineer 2nd Div.
Colonel C. A. Orr R.E.
Secretary to Government R.E.
Madras.

Sir, I have the honor to submit
the annual Balance sheet of the Dow-
-laismere Workshops closed on the
30th April 1865, with an explanatory
letter from Mr. Sage the Executive En-
-gineer of 1st Range in charge of the
Factory.

2. The Workshop continues to be
self supporting and with a slight
accumulation of profits - of which
Rs. 5749-6-7 has been sunk in a
new Carpenter's Shop and a wall
round the Workshop: besides Rs. 755-7
laid out in the purchase of Tools.

3.

Encl 2

Dec 16th Dec 30th

From Office in ch.
Encl 2
To the Deputy Secy
R.E.
Madras

Recd 14th 3 May 1865
Recd 16th 3 May 1865

by post

Forwarded balance
sheet of the workshop
for year 1864-65
for the Secy R.E.
Madras

17/7/1865

18/8/1865

much materials made not
yet

1-11

will

3. The value of machinery has been reduced by 10 per cent and of buildings by 4 per cent on account of depreciation by time and use: but there appears to be no provision for replacing these essentials when, in course of time, it becomes necessary to do so.

4. In point of fact a large proportion of the item Cash (Rs 4,51,444) on the Assets side of the balance sheet should not be treated as a Cash balance available for current expenditure, but should be reserved for the purchase of new machinery and reconstruction of buildings.

5. I am of opinion that instead of deducting from the value of Buildings & Machinery the percentage for depreciation: it should be charged on the "Liabilities" side by adding it to item "Reserve" before the balance of Profit or Loss (which of course would be the same either way) is struck and the amount when it exceeds

exceeds a certain sum should be invested in Government securities.

6. If Government approve of the method of reserving the percentage for depreciation instead of deducting it from the Assets, I will have it carried out at once.

7. I take this opportunity of reporting that Mr. Sage has, since he has been in charge, greatly improved the system of Book-keeping in the Workshop Office.

I have the honor to be
Sir,

Your Most Obedient Servant

W. J. [Signature] Capt. R. E.

Superintending Engineer, T. D.

25/11/11

Account Public Works Department
No 1852

Proceedings of the Madras Government
under date the 3rd July 1865.

Read the following

From the Superintending Engineer
1st Division

Submits the annual balance
sheet of the Sowlaichmaram work-
shops closed on the 30th April 1865
with an explanatory letter from (Here enter) the June 1865 No 229.
Mr Saxe the Executive Engineer
No 1 Range in charge of the
factory

These papers, relating
to the operations of the
Sowlaichmaram non-Resort
during the year 1864/65,
will be returned for perusal
to the Superintending Engr.
1st Div. thro the Controller
of G. V. Accounts.

2. Captain Fischer
will be requested to fur-
nish the Supt Engineer with

Received 1st June 1865
The Secretary of Govt
P. W. A. Madras

Order 7th
Order 10th June 1865
Received 1st June 1865

Submits the annual balance
sheet of the Sowlaichmaram
workshops closed on the
30th April 1865 with an ex-

planatory letter from
Mr Saxe the Executive Engineer
No 1 Range in charge of the
factory
210, 1852 - 3rd July 1865

No 38

with a form of Account
that will provide for giving
full information on the
several points noticed in
paras 11 to 16 of the Report
by the Accountant General
Pub. Work Deptt.
Communicated in C. O.
No. dated.

The copy of the
revised Account should
be submitted to Govt.
and another to the Controller
for transmission to the
Government of India with
the Annual Outlay and
Appropriation Return.

[Signature]

To The Controller of
P. W. Accts with
1 Encl.
To the S. & P. D.
24 July 1885

907 1865 Dep't
Proc. of Gov't for July

7. 1865
Proc. of the Gov't
27 3 July 1865

Proc 1571/66

Certain papers relative
to the operations of the Dow
Laiskweram Workshops
during 1864/65 returned for
revision to the S. Eng. &
Dep. through the Subroller
of J. W. Account.

Nov. 39

Sept 4 July 1865