M.R.O. 1—77,006—8-6-37.

(1) Number of pages 20

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 2996-97 Press / Mis.

Dated 19 9 1866.

Not to be folded or roughly handled

No. 470. Read the following letter from the Controller of Public Works. Accounts, to the Secretary to Government, Public Works Department, dated Madras, 5th September 1866, No. 1,647:—

1. With reference to G. O. 14th May 1866, No. 1,533, I have the honor to forward herewith two accounts compiled in this office from those furnished by the Officer in charge of the Dowlaishweram Factory, showing the financial results of the operations of that Workshop for the years 1864-65 and 1865-66.

2. The original accounts received from the above Officer, as well as his letter* in original in explanation of the differences noted in G. O., alluded to in the preceding paragraph, were submitted to Government in my letter of the 24th August 1866, No. 1,420, and copies of these accounts were forwarded to the Accountant General, Public Works Department, as an accompaniment to the annual appropriation and outlay account.

* Letter from the Executive Engineer in charge, dated 4th June 1866, No. 40.

3. The differences between the amounts given in the cash account of the Workshop, and those in the financial account, against items of expenditure, are explained to be owing to the latter account representing the cash and transfer transactions of each item, including stores, timber, and charcoal issued, with a distribution of the wages paid to artificers amongst those items. The particulars of this distribution and of the portions of each item appertaining to cash and stores, are shown in a statement which accompanies the letter of the Officer in charge.

4. The balance or net profit shown in the compiled account, now sent, Rupees 3,151-15-7 for the year 1864-65, corresponds with the sum mentioned in paragraph 4 of the G. O., 14th May 1866, No. 1,533, and this result has been arrived at by adopting the principle of making out the profit and loss account pointed out in the report of the Accountant General, Public Works Department, renewed in G. O., 3rd July 1865, No. 1,851.

5. A like account for the year 1865-66, compiled in this office, shows a profit of Rupees 3,103-2-4, and differs from the amount given in the account of the Officer in charge, viz., Rupees 5,031-4-3. The difference is owing to that Officer having admitted on both sides of his accounts for 1865-66 the sums noted in the margin. These are very properly shown on the debit side of his accounts, being *bona fide* cash outlay, and so like items appeared in the accounts of 1864-65, but why these items are repeated in the accounts of 1865-66, on the receipt side, as an addition to the out-turn or assets, is not clear, when they did not so appear in those of 1864-65. They have therefore been omitted in the compiled account from the assets, and thus the assumed profits are diminished from Rupees 5,031-4-3 to Rupees 3,103-2-3.

	Rs.	A.	P.
Cost of sundries	583	3	10
Do. repairing machinery	112	0	9
Do. of tools	258	11	8
Do. of buildings	14	0	0
Do. of erection of buildings ...	960	1	8
Total ...	1,928	1	11

5. It will be observed from the cash accounts for 1864-65 and 1865-66 that the cash balance on hand on the 1st May 1864, which amounted to Rupees 61,369, had been reduced to Rupees 45,144 on the 30th April 1865, and to Rupees 19,994 on the 30th April 1866. This is probably owing to the increase in the value of the

buildings and in the consumable and incomplete articles on hand to be realized hereafter. In both years the stores issued and of which the value was not realized were about 50,000 Rupees. This reduction of the cash balance will lead to the consideration of the question whether this Workshop will continue to be self-supporting, or rather whether it will not hereafter require aid from Government by way of advances or loans, which under the principles explained in Major Chesney's Report, dated 4th July 1865, No. 749, will have to be made from the Budget grant for "Tools and Plant." Anticipating such requirements for the future, it may be as well to provide a sufficient amount in future Budgets; and if such grants are to be made hereafter, it will become necessary to adopt the forms of account given in the above report, so that the transactions of the Workshop may be incorporated in the books of this office. The keeping up of separate accounts of the Workshop funds, without being included in the cash books of the Range Officer in charge of the same, is opposed to paragraphs 106 and 107, Chapter XIX., Section 2 of the Code of the Government of India, but the practice of keeping the accounts separately has been continued, as the Workshop worked hitherto without any help from Government in advances of cash, &c., and paid its fixed establishment as also all other charges without the intervention of the Government or Range cash chest.

Communicated in G. O. 25th September 1865, No. 2,843.

Paragraphs 77 and 78, Section 2, Manual of Accounts for this Presidency.

Financial account of the results of the operations o

Assets.	Issued for Government works.	Supplied to private parties.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.
Value of articles issued, manufactured in this and previous years, and for which payment has been received	1,08,284 8 7	5,555 9 4		
Value of store articles supplied, and for which payment has been received	50,946 5 8	3,501 2 2		
	1,59,230 14 3	9,059 11 6	1,68,290 9 9	
Value of castings turned out	... ...	10,510 13 0		
Value of stores, tools, &c., made up...	... ...	5,580 9 4	16,091 6 4	
			1,84,382 0 1	
Machinery returned to the Presidency General Stores.	18,136 14 2			
Do. sold by auction... ...	6,318 11 0			
Proceeds of tools worn out.	34 5 8	24,489 14 10		
Interest realized on money deposited in a Bank ...	... ...	1,710 15 6	26,200 14 4	
Advances made for manufacture of stores out-standing	... .	... ...	13,118 13 0	
Increase in the value of the buildings of the Factory from Rupees 17,664-4-4 to Rupees 22,028-12-11.	... .	... ...	4,361 8 7	
			2,28,066 4 0	
Deduct.				
Decrease in the value of consumable materials from Rupees 60,526-0-10 to Rupees 54,270-3-3 ...	... ...	6,255 13 7		
Decrease in the value of plant and machinery from Rupees 59,014-3-2 to Rupees 30,210-8-5 ...	... ...	28,803 10 9		
Decrease in the value of completed articles ...	... ...	35,689 15 0		
Do. in the value of incomplete articles in progress.	... ...	2,121 13 11	72,871 5 3	
				1,55,194 14 9

MADRAS,
5th September 1866.

the Dowlaishweram Factory in 1864-65.

Liabilities.			
Expenditure during the year.	RS. A. P.	RS. A. P.	RS. A. P.
Charges for fixed establishments wages of Artificers, contingencies, &c.	21,594 15 3		
Do. for purchase of stores and manufacture of articles, &c.	1,14,551 13 1		
Additions and repairs to buildings and tools	5,879 3 3		
		1,42,025 15 7	
Interest at 4 per cent. on the net value of the buildings	881 2 5		
Do. on machinery in hand	1,239 14 11		
Do. on consumable articles	2,170 12 11		
		4,291 14 3	
Loss sustained by the sale of unserviceable stores	... ...	5,725 1 4	
Balance or net profit	... ...	... ...	1,52,042 15 2 3,151 15 7
			1,55,194 14 9

(Signed) J. F. FISCER, Captain, R. E.,
Controller of Public Works Accounts.

No. 471. ORDER THEREON, 19th September 1866, No. 2,996.

ACCOUNT, No. 46.

1. With this letter the Controller of Public Works Accounts submits statements showing the financial results of the operations of the Dowlaishweram Workshops for the official years 1864-65 and 1865-66, together with the local Officers' explanations on several points noticed in G. O. No. 1,533, dated the 14th May 1866, in connection with the accounts of the former year.

2. According to these papers the pecuniary transactions of the Factory during the two years in question have been as follows:—

Liabilities.	1864-65. RS. A. P.	1865-66. RS. A. P.
Expended in the purchase of materials, wages of Artificers, Establishments, repairs to buildings, &c.	1,42,025 15 7	1,47,882 15 3
Interest at 4 per cent. on the net value of buildings, machinery in hand, and consumable articles...	4,291 14 3	4,841 0 10
Loss sustained by the sale of unserviceable stores, &c., &c.	5,725 1 4	3,830 13 9
Total... ...	1,52,042 15 2	1,56,554 13 10
Assets.		
Value of manufactured articles ...	1,84,382 0 1	1,51,717 11 6
Do. of machinery returned to the General Stores at Madras... ...	18,136 14 2	.....
Interest realized on money deposited in the Bank	1,710 15 6	1,504 9 7
Sale of unserviceable machinery, increase in the value of Factory buildings, consumable materials, &c., &c.	23,836 6 3	19,636 6 3
	2,28,066 4 0	1,72,858 11 4
Deduct on account of decrease in the value of plant, machinery, &c., &c.	72,871 5 3	13,200 11 2
Balance...	1,55,194 14 9	1,59,658 0 2

	1864-65. RS. A. P.	1865-66. RS. A. P.
Liabilities...	1,52,042 15 2	1,56,554 13 10
Assets... ...	1,55,194 14 9	1,59,658 0 2
Balance ...	3,151 15 7	3,103 2 4

3. The net profits have thus been Rupees 3,151-15-7 for the year 1864-65 and Rupees 3,103-2-4 for that of 1865-66.

4. The actual cash receipts and disbursements during the same periods appear to have been as follows:—

	1864-65. RS. A. P.	1865-66. RS. A. P.
Receipts...	1,80,834 9 2	1,60,666 0 6
Disbursements	1,35,690 3 3	1,40,671 3 3
Balance of cash in hand...	45,144 5 11	19,994 13 3

5. No particulars have been furnished by the Superintending Engineer of the 1st Division of the cause of the reduction in the cash balance at the end of the past official year, but the Controller considers it to be "probably owing to the "increase in the value of the buildings and in the consumable and incomplete "articles on hand to be realized hereafter." Colonel Moberly will give his immediate attention to the subject and furnish explanation. He will also take steps to ensure the Workshops continuing to be self-supporting, and thus render any aid from Government unnecessary.

No. 769 A, dated 28th August 1865.

6. Adverting to the Orders of the Government of India, marginally noted, His Lordship the Governor in Council considers that, as the Dowlaishweram Workshops are self-supporting and are likely to continue so, the application to that Factory of the rules relating to the supply of funds to, and accounts of, the Roorkee Workshops is unnecessary.

Ordered that the following letter be sent:—

(Here enter No. 2,997, dated 19th September 1866.)

(True Extract.)

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

To the Superintending Engineer, 1st Division.
„ Controller of Public Works Accounts.
„ Accountant General.

Exd. S. T. Augustin.

PUBLIC WORKS DEPARTMENT
FORT SAINT GEORGE,
19th September 1866.

No. 2,997.

No. 472.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

SIR,

ACCOUNT, No. 47.

With reference to your letter No. 769 A, dated the 28th August 1865, requesting that this Government may be moved to order the application to the Dowlaishweram Workshops of the principles of the rules laid down for the issue of funds to the Roorkee Workshops, I am directed to state that, as the former Factory is entirely self-supporting and likely to continue so, His Lordship the Governor in Council considers the adoption of those rules to be unnecessary.

I have the honor to be,
Sir,
Your most obedient servant,

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

Exd. S. T. Augustin.

Financial Account of the results of the Operations of the [illegible] Steam Factory in 1864/65.

Assets

	Issued for supplied to Govt. works	Private parties			
Value of Articles issued manufactured in this and previous years and for which payment has been received	108284 8 7	5555 9 4			
Value of these Articles Supplied and for which payment has been received	50946 5 8	3504 2 2			
	159230 14 3	9059 11 6	168290 9 9		
Value of Castings turned out			10510 13 "		
Value of Stores Tools &c. made up			5580 7 4		
				16091 6 4	
Machinery Returned to the Presidency General stores			18136 14 2		
Do. Sold by auction			6318 11 "		
Proceeds of Tools worn out			34 5 8		
			24489 14 10		
Interest realized on money deposited in a Bank			1710 15 6		
			26200 14 4		
Advances made for manufactures stores outstanding			13118 13 "		
Increase in the Value of the Buildings of the Factory from Rupees 17664-4-4 to Rs. 22028-12-11			4364 8 7		
			43683 6 "		
Deduct					
Decrease in the value of consumable materials from Rs. 60526-" to Rs. 54270-3-3.			6255 13 7		
Decrease in the value of Plant & Machinery from Rupees 59014-3-2. to Rs. 30210-8-5			28803 10 9		
Decrease in the value of completed articles			35689 15 "		
Do. in the value of incomplete Articles in progress			2121 13 11		
			72841 6 3		
Rupees			155194 4 9		

Office of the Controller of Public Works Accounts
Madras 5th Sept. 1865

Comp. R.

Liabilities

Expenditure during the year			
Charges for fixed Establishment, wages of artificers, Contingencies &c.	21594 15 3		
Do. for purchase of Stores and Manufacture of Articles &c.	114551 13 1		
Additions & Repairs to Buildings & Tools	5879 3 3	142025 15 7	
Interest at 4% cent on the net value of the Buildings	881 2 5		
Do. on Machinery in hand	1239 14 11		
Do. on Consumable Articles	2170 12 11	4291 14 3	
Loss sustained by the Sale of unserviceable Stores	5725 1 4	152042 15 2	
Balance or net profit		3151 15 7	
Rupees		155194 4 9	

Captain R.E.
Controller of Public Works Accounts.

Vol 6.

J. Fr 3674/65

Financial Accounts
of the results of the Operations
of the Dowlaiswaram
Factory for 1864/65

Financial Account of the results of the operations of the Dowlaisworam Factory for 1865/66.

Assets

		Issued to Govt. works.	Issued to Private Parties.		
Value of manufactured Articles issued in this and previous years for which payment has been received		72,202 11 2	4021 5 3		
Value of these Articles supplied for which payment has not been received		49,922 8 2	728 - 8		
		122,127 3 4	2,769 5 11	126,896 9 3	
Value of Castings turned out			8804 12 11		
Value of Stores Tools &c. made up			16,016 5 4	24,821 2.3	
				151,717 11 6	
Proceeds of Tools worn out			17 - 6		
Interest on Money deposited in a Bank			1,502 9 7	1,521 10 1	
Increase on the value of the Buildings of the Factory		308 - -	308 12 10		
Increase in the value of consumable Materials			16,449 3 9		
Increase in the value of incomplete Articles			2861 3 2	19,619 5 9	
				172,858 11 4	
Deduct:					
Decrease in the value of Plant and Machinery			1,293 4 2		
Decrease in the balance of outstanding advances for Manufacture of Stores			11,707 7 -	13,200 11 2	
				159,658 - 2	

Liabilities

Expenditure during the year			
Charges for Fixed Establishments, wages of Artificers contingencies &c.		22,233 7 7	
Do For the purchase of Stores and manufacture of Articles		122,910 - 9	
Additions and repairs to Buildings Tools &c.		2,739 6 11	147,882 15 3
Interest at 2 per cent on the net value of the Buildings		893 8 2	
Do on Machinery, Tools and Plant		1,118 12 3	
Do on consumable Materials	2,828 12 5	4841 - 10	
Loss sustained on works and Tools		3,830 13 9	156,552 13 10
Balance or net profit			3,103 2 3
			159,658 - 2

Office of the Controller of Works Accounts
Chepauk 5th September 1866

Compd. C.

Captain R.C.
Controller of W. Accounts

Financial Res.
Contr. of the Result of the
Financial Transactions of the Dowlaishwaram
Anicut Factory for 1865/66

Wicksteed

Ex Pr 30 Feb 67

Office of the Controller of P.W.
Accounts
Madras 5th September 1

No 1647

From
Captain J. F. Fischer R.E.
Controller of P.W. Accounts

To
Colonel C. A. Orr R.E.
Secretary to Government P.W.

Sir

With reference to G.O. 14th May 1866 No. 1533 I have the honor to forward here- with two Accounts compiled in this Office fr those furnished by the Officer in charge of the Dowlaishwaram Factory shewing the financial results of the operations of that workshops for the years 1864/65 and 1865/66--

2. The original accounts received from the above Officer as well as his letter* in original in explanation of the differences not in G.O. alluded to in the preceding para wel submitted to Government in my letter of the 21 August 1866 - No. 1420 and copies of these account were forwarded to the Accountant General Pu- lic Works Department as an accompani- ment to the Annual appropriation and outlay account.-

* Letter from the Executive Engineer in charge dated 4th June 1866 No. 40

3. The differences between the amounts

amount given in the Cash Account of the Work-shop, and those in the Financial Account, against items of expenditure are explained to be owing to the latter Account representing the cash and transfer transactions of each item including stores timber and Charcoal issued, with a distribution of the wages paid to Artificers amongst those items.- The particulars of this distribution and of the portions of each item appertaining to cash and Stores are shewn in a Statement which accompanies the letter of the Officer in charge.-

3. The balance or net profit shewn in the Compiled Account now sent, Rupees 3157- 15- 7. for the year 1864/65, corresponds with the Sum mentioned in para 4 of the G.O. 14 - May 1866 - No. 1533, and this result has been arrived at by adopting the principle of making out the profit and Loss Account pointed out in the report of the Accountant General Public Work Department renewed in G.O. 3rd July 1865 - No. 1857.

4. A like Account for the year 1865/66 compiled in this Office shews a profit of Rupees 3103- 2- 3 and differs from the amount given in the account of the Officer

Officer in charge viz. Rupees 5031- 4- 3 -
The difference is owing to that Officer having admitted on both Sides of his Accounts for 1865/66 the Sums noted in the margin. These are very properly shewn on the debit Side of his Accounts being bona fide cash outlay and so like items appeared in the accounts of 1864/65 but why these items are repeated in the Accounts of 1865/66 in the Receipt Side as an addition to the outturn of assets is not clear, when they did not to appear in those of 1864/65.- They have therefore been omitted in the Compiled Account from the assets- and thus the assumed profits are diminished from Rupees 5031- 4- 3 to Rupees 3103- 2- 3.-

Cost of Sundries	583- 3- 10
Do Repairing Machinery	112- -- 9
Do of Tool	258- 11- 8
Do of Buildings	14- -- --
Do of erection of Buildings	960- 1- 8
	1928- 1- 11

5. It will be observed from the Cash Accounts for 1864/65 and 1865/66 that the Cash balance on hand on the 1st May 1864 which amounted to Rupees 61369 had been Reduced to Rupees 45144 on the 30th April 1865 and to Rupees 19994 on the 30th April 1866. This is probably owing to the increase in

the

the value of the Buildings and in the consumable and incomplete articles on hand to be realized hereafter.- In both years the Stores issued and of which the value was not realized were about 50000 Rupees- This reduction of the cash balances will lead to the consideration of the question whether this Workshop will continue to be self supporting or rather whether it will not hereafter require aid from Government by way of Advances or loans which under the principles explained in Major Chesney's Report dated 4th July 1865 N°749 will have to be made from the Budget Grant for "Tools and Plant" Anticipating such requirements for the future it may be as well to provide a sufficient amount in future Budgets- and if such grants are to be made hereafter it will become necessary to adopt the forms of account given in the above Report- so that the transactions of the workshop may be incorporated in the Books of this Office.- The keeping up of separate accounts of the workshop funds, without being included in the Cash Books of the Range Officer in charge of the same,- is opposed to paras 106 and 107 Chapter XIX Section 2 of the Code of the Government of India;- but the practice of keeping the Accounts separately has been continued as the Workshop worked hitherto without any help from Government in advances of cash &c., and paid its fixed Establishment as also all other charges without the intervention of the Government or Range Cash Chest.-

{ Communicated in G.O. 25th September 1865 N°2843.

{ Paras 77 and 78 Section 2. Manual of Accounts for this Presidency

I have the honor to be
Sir
Your Most Obed't Sv't
Captain
Controller of Works

To
The Secretary to Government
Public Works Department
Fort St. George

No 2996 — 25

Public Works Department

Proceedings of the Madras Government

Under date the 19th Septr 66

Read the following

From

The Controller of Public Works Accounts — (No 1697 Dated 3rd Septr 66)

With this letter the Controller of Public Works submits statements of accounts and financial results showing the operations of the Workshops of the Superintendence for the Official year 1864/65 together with explanations and local officers remarks noticed in General Nos G. O. No 1533, dated the 14th May 1866 in connection with the accounts of the former year —

According to these Rules the pecuniary transactions of

No 1697 Dated 5th Septr 1866. Rec'd 6th Septr 1866.

Submits two brief Accounts compiled in this Office showing the general results of the Dowlaishwaram Factory for 1864/65 and 1865/66 with observations thereon.

No 479

Rec'd 12th Septr 1866 Read 14th

Nos 2996 & 2997 - 19th Septr 66

the Factory during the two
years in question have been
as follows –

Liabilities

	1864/65	1865/66
Expended in the purchase of materials, Wages of Artificers, Establishments, Repairs to Buildings &c	1,42,025–15–7	1,47,882–15–3
Interest @ 6 per cent on the net value of Buildings, Machinery in hand and consumable articles	4,291–14–3	4,841–0–10
Loss sustained by the sale of unserviceable Stores &c &c.	5,725–1–4	3,830–13–9
Total Rs	1,52,042–15–2	1,56,554–13–10

Assets –

Value of manufactured articles	1,84,382–0–1	1,51,717–11–6
Do of Machinery returned to the General Stores at Madras	18,136–14–2	0–0–0
Interest realized on money deposited in the bank —	1,710–15–6	1,584–9–7
Sale of unserviceable Machinery Increase in the value of Factory Buildings, Consumable materials &c &c,	23,836–6–3	19,636–6–3
	2,28,066–4–0	1,72,858–11–4
Deduct on account of decrease in the value of Plant Machinery &c &c — — — —	72,871–5–3	13,200–11–2
Balance Rs	1,55,194–14–9	1,59,658–0–2

The net profits have
thus been Rupees 3151–15–7
for the year 1864/65 and Rupees
3103–2–4 for that of 1865/66

The actual cash receipts
and disbursements during the

	1864/65	1865/66
Liabilities –	1,52,042–15–2	1,56,554–13–10
Assets —	1,55,194–14–9	1,59,658–0–2
Balance	3,157–15–7	3,103–2–4

same periods appear to have
been as follows –

	1864/65	1865/66
Receipts —	1,80,834–9–2	1,60,666–0–6
Disbursements –	1,35,690–3–3	1,40,671–3–3
Balance of Cash in hand	45,144–5–11	19,994–13–3

No particulars have been
furnished by the Superintending
Engineer of the 1st Division of
the cause of the reduction in
the cash balance at the
end of the last official year,
but the Controller considers
it & the "probably" owing to
"the increase in the value
"of the buildings and in the
"consumable and incomplete
"articles on hand to be realized
"hereafter" — Colonel Moberly
will give his immediate
attention to the subject
and furnish explanation. He will
also take steps to ensure
the Workshops continuing
to be self-supporting, and
under any aid from
Government unnecessary

Advocating

These particulars should
be called for. It is not
enough to think that the
Factory would rest content
with the Auditor and
the Controller advocating

WDM

15
3-9

Adverting to the orders of the Government of India, marginally noted, His Lordship the Governor in Council considers that, as the Doolaishwaram workshops are self-supporting and are likely to continue so, the application to that Factory of the rules relating to the supply of funds to and accounts of the Rookee workshops is unnecessary

Ordered that the following letter be sent

To The Secretary to the Govt of India PWD

Sir

With reference to your letter No 769 E, dated the 28th August 65, requesting that this Government may be moved to order the application to the Doolaishwaram Workshops of the principles of the rules laid down for the issue of funds to the Rookee Workshops, I am directed to state that as the former Factory is entirely self supporting and likely to continue so, His Lordship the Governor in Council considers the adoption of those rules to be unnecessary

No 769 E dt 28th August 65

No 2997 dt 19th Sept 66

The I. Engr 4th Dn
" Contr
" Accts Genl

2997

Dept. 20 Sept

Fort St George
19th Sept 66

14
2

Dept. 20 Sept

Sept 1866. Dept

Pay. of Cost for Sept 66.

No. 2996 & 2997

Pay. of the Madras Cost

Dt. 19th Sept 1866.

P&C No. 504/67

Passing orders on a letter from the Controller, submitting statements, &c. showing the financial results of the operations of Arrackmeram Workshops for 1864-65 and 1865-66.

No. 470 @ 472

Cr. Sept 1866 @ 1-14-7