

(1) Number of pages _____

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MADRAS RECORD OFFICE.**Government of Madras.***Public works* **DEPARTMENT.**

G.O. No. 2614	Press Mis. ☒
28-29	
Dated 2. 11. 1870.	

Not to be folded or roughly handled

12

*Proceedings of the Madras Government, Public Works Department,
2nd November 1870.*

No. 28. Read the following Endorsement of the Controller of Public Works Accounts, dated Madras, 30th September 1870, No. 1,362:—

Read the following letter from the Deputy Controller of Public Works Accounts, to the Controller of Public Works Accounts, dated Madras, 29th September 1870.

I HAVE the honour to submit the following report of the results of the examination which I have made, in accordance with your instructions, of the accounts of the Dowlaishweram Workshops.

2. The audit, which occupied me three days, consisted of an examination of the entries in the Cash Book and Journal, and a comparison of them with the vouchers and books noted below:—

1. Original receipts of parties to whom payments were made.
2. Counterfoils of receipts furnished for money paid on account of articles made up at the workshop.
3. Counterfoils of cheques issued.
4. Treasury Remittance Book.
5. Do. Pass do.
6. Bill Book
7. Stock do.
8. Work do.
9. Copies of audited abstracts for salaries of permanent establishment.

3. The postings in the Ledger were also carefully checked, and the financial results of the operations of the year, as reported by Mr. Sage in April last, and reviewed by Government in their Orders of the 23rd June 1870, No. 1,524, were found to be perfectly correct.

4. The suggestions made by you last year, and referred to in G. O., No. 84, of the 30th November 1869, regarding the avoidance of superfluous entries in the Journal and Ledger, and the maintenance of a Pass Book, have been attended to. The books have also been carefully and accurately kept, and much praise is due to the Head Accountant, Pracarsa Row, for the pains which he has taken in the performance of his work.

5. Following the method adopted in previous reports, I append, in a tabulated form, an abstract of the Profit and Loss Account. It exhibits in detail the various items of outlay under general charges, and the different sources of gain and loss.

Proceedings of the Madras Government, Public Works Department,
2nd November 1870.

Month.	DEBITS.										CREDITS.																	
	Cost of					Loss on works.	DEPRECIATION.			Total Debits.	Centage charged on works.	Works.	PROFIT ON		Total.	Total Credits.												
	General Establishment.	Contin- gencies.	Repairs to Tools, Machinery, Shop, etc.	RS.	A. P.		Block.	Machinery and Plant.	Interest on Capital.				RS.	A. P.			Stock.	House-rent, Fines, etc., etc.										
RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.													
April 1869.	935	1 4	54	5 0	71	13 8	...	...	...	31,061	4 0	127	6 3	114	11 8	22	13 8	18	0 0	155	9 4	283	16 7					
May "	935	1 4	30	12 4	82	1 5	...	...	...	1,047	15 1	608	11 0	245	7 0	34	13 11	22	0 0	302	4 11	810	15 11					
June "	975	1 4	18	0 0	89	5 8	139	13 0	...	1,222	4 0	351	13 3	8	12 5	15	1 8	19	0 0	42	14 1	394	11 4					
July ...	935	1 4	39	8 0	117	6 3	21	11 0	...	1,113	10 7	383	8 4	216	9 3	29	5 10	20	0 0	265	15 1	649	7 5					
August "	950	8 11	62	8 6	216	13 1	101	3 11	...	1,330	13 5	1,655	10 3	75	0 3	13	11 1	32	3 6	120	14 10	1,776	9 1					
September "	955	1 4	29	0 0	69	0 1	3	3 5	...	1,056	4 10	514	9 3	465	0 0	50	5 6	29	0 0	544	5 6	1,038	14 9					
October "	955	1 4	55	14 0	123	9 7	...	...	...	1,134	8 11	718	13 8	373	3 0	14	12 0	29	0 0	416	15 0	1,135	12 8					
November "	955	1 4	26	4 0	64	0 4	...	...	...	1,045	5 8	1,147	6 8	771	11 4	13	8 0	23	0 0	813	3 4	1,960	10 0					
December "	955	1 4	28	14 0	74	1 0	...	...	...	1,056	0 4	1,142	4 5	333	8 9	13	8 0	290	0 0	637	0 9	1,779	5 2					
January 1870.	955	1 4	21	12 0	61	1 6	...	...	...	1,037	14 10	2,362	5 11	881	1 1	36	3 4	50	0 0	967	4 5	3,329	10 4					
February "	955	1 4	31	10 0	50	9 10	3	1 9	...	1,040	6 11	2,092	6 11	1,454	5 3	77	2 1	53	0 0	1,583	7 4	3,675	14 3					
March "	955	1 4	23	4 0	115	4 9	...	...	...	12,314	0 0	3,707	14 4	1,761	14 0	373	3 3	53	0 0	2,188	1 3	5,895	15 7					
Total ...	11,416	2 7	421	11 10	1,135	3 2	269	1 1	851	8 10	2,331	7 1	8,032	6 0	24,460	8 7	14,712	14 8	6,701	4 0	694	8 4	613	3 6	8,037	15 10	22,750	14 1

Deduct credits ... 22,750 14 1
Net loss ... 1,709 10 6

Proceedings of the Madras Government, Public Works Department,
2nd November 1870.

6. The whole amount* of bills outstanding at the close of the past official year has been recovered, with the exception of a small sum (Rupees 73-10-11) due by Mr. Assistant Engineer Turner.

7. During the audit I invited Mr. Sage's attention to the recent orders of the Government of India for an early examination and verification of the stores in hand.

8. The stock at the close of the year 1869-70 comprised the following items:—

	RS.	A.	P.
Iron, brass, copper, etc.	72,693	12	9
Timber	12,121	3	1
Charcoal and coke	923	6	4
Manufactured articles remaining unsold	2,710	3	2
Total...	88,448	9	4

9. The Executive Engineer informed me that the accuracy of these values had been determined by taking stock on two occasions during the past official year, and that he purposed, with reference to the orders above quoted, to avail himself of the opportunity which will shortly be afforded him, when giving over charge of the workshops to Captain Hasted, to examine and value the whole of the stores now in hand.

10. I also drew Mr. Sage's attention to the remarks of the Government of India on the subject of the correctness of the principle on which a charge of 10 per cent. is made on account of deterioration of Machinery and Tools and Plant. The Executive Engineer was unable, at the time of our conversation, to furnish me with a statement of the original value of the several machines, etc., now in use at the Workshops, but he gave it as his opinion that, looking to the great dis-proportion which exists between their present book and actual value, the charge of 10 per cent. is much too high. A full report on this subject will in due course, I presume, be submitted to Government, and it can then be determined whether it would not be advisable to adopt that portion of the rules drawn up in 1861-62 for the Dowlaishweram Workshops, which provided for interest at the rate of 5½ per cent. per annum being charged upon the Capital invested in Machinery and Tools and Plant, and for a fresh valuation being made once every five years.

SUBMITTED for the information of Government.

2. The audit of the Deputy Controller has been full and complete, and the results, as exhibited in his report, appear to be satisfactory.

3. As paragraph 1 of the orders of Government of the 19th September 1870, No. 2,250, will be replied to in detail by the Superintending Engineer, it seems unnecessary for me here to offer any remarks on paragraphs 7 to 10 of the Deputy Controller's report.

*Proceedings of the Madras Government, Public Works Department,
2nd November 1870.*

4. I am in communication with the Accountant-General of the Public Works Department on the subject referred to me in paragraph 2 of the order above quoted, and, on the receipt of that Officer's reply, will submit the required explanation.

(Signed) S. BROCK,
Controller of Public Works Accounts.

No. 29. ORDER THEREON, 2nd November 1870, No. 2,614.

ACCOUNT, No. 1.

ORDERED to be recorded.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.
,, Acting Superintending Engineer, 1st Division.

Exd. E. C. Shunker.

*Central Office of Public Works
Accounts.
Madras, 29th September 1870.*

*S. Brock Esqre
Controller of Public Works Accounts.
Madras.*

Sir,

*I have the honor to submit
the following report of the results of the
examination which I have made, in
accordance with your instructions, of
the Accounts of the Dowlishwarrior
Workshops.*

*The audit, which occupied
me three days, consisted of an examina-
tion of the entries in the Cash book
and Journal, and a comparison of them
with the vouchers and books noted
below:-*

- 1. Original receipts of parties to whom pay-
ments were made.*
- 2. Counterfoils of receipts furnished for
money paid on account of articles
made up at the Workshop.*
- 3. Counterfoils of Bheques issued.*
- 4. Treasury remittance book.*
- 5. Rs _____ Paise _____ cts _____*

the various items of outlay under general charges, and the different sources of gain and loss.

Debits.				Credits.									
Month.	General Establishment.	Contingencies.	Hobart's Horse Hire, &c.	Losses on works.	Debit Mortgage.	Machinery and Plant.	Interest on Capital.	Total Debits.	Percentage charged on debts.	Works.	Stock.	Honey and Fruit &c.	Total Credits.
1869.													
April.	935 1/4	54 5"	7 1/3 8	"	"	"	"	1061 4 "	127 6 3	14 1/8	22 1/3 8	18 "	1559 4
May.	936 1/4	34 1/2 4	62 1/5	"	"	"	"	1047 5 1	508 1/2 "	245 7 "	34 1/3 1	22 "	3024 1/2
June.	975 1/4	18 "	89 5 8	129 1/3 "	"	"	"	1222 4 "	351 1/3 3	8 1/2 5	15 1/8	19 "	424 1/4
July.	935 1/4	39 8 "	117 6 3	21 1/4 "	"	"	"	1113 10 7	383 8 4	26 9 3	29 5 10	21 "	265 1/2 1
August.	930 3/4	12 8 6	26 1/3 1	101 3 11	"	"	"	1320 1/3 5	165 1/3 3	75 1/3 3	13 1/2 1	32 3 6	120 4 1/2
September.	935 1/4	29 "	69 1/2 1	3 3 5	"	"	"	1050 4 1/2	54 9 3	46 1/2 "	58 5 6	29 "	544 5 6
October.	935 1/4	55 4 "	123 7 "	"	"	"	"	1134 8 11	718 1/3 8	373 3 "	14 1/2 "	29 "	466 1/2 "
November.	935 1/4	21 4 "	64 1/4 "	"	"	"	"	1165 5 8	117 6 8	77 1/4 4	13 8 "	28 "	813 3 4
December.	935 1/4	26 1/4 "	74 1/4 "	"	"	"	"	1156 1/4 "	114 2 4 5	333 8 9	13 8 "	29 "	637 1/2 7
1870.													
January.	935 1/4	21 1/2 "	61 1/2 6	"	"	"	"	1037 1/2 1/2	236 5 11	881 1 1	36 3 4	58 1/2 "	974 5 3/4
February.	935 1/4	31 1/2 "	58 9 10	3 1 9	"	"	"	1140 6 11	209 6 1/2	1154 5 3	77 2 1	52 "	1537 4 3/4
March.	935 1/4	28 4 "	115 4 9	"	"	"	"	1142 5 10	123 4 1/2	379 4 4	17 1/2 1/2	37 3 3	53 "
April.	935 1/4	424 11 12	1135 3 2	256 1 1	851 8 10	2331 7 1	853 6 "	11460 8 7	1472 1/2 3	8701 4 "	674 8 1/2	642 3 6	10315 1/2 2/3

Balance forward — 2733 4 1/2
Total Debits — 1777 10 1/2

- Bill book.
- Stock do.
- Work do.
- Copies of audited Abstracts for salaries of permanent Establishment.

3. The postings in the Ledger were also carefully checked, and the financial results of the operations of the year, as reported by Mr. Sarge in April last, and reviewed by Government in their orders of the 23rd June 1870, No 1524, were found to be perfectly correct.

4. The suggestions made by you last year, and referred to in G.O. No 84, of the 30th November 1869, regarding the avoidance of superfluous entries in the Journal and Ledger, and the maintenance of a Pass Book, have been attended to. The books have also been carefully and accurately kept, and much praise is due to the Head Accountant, Mr. Cairns, for the pains which he has taken in the performance of his work.

5. Following the method adopted in previous reports, I append, in a tabulated form, an Abstract of the Profit and Loss account. It exhibits in detail

6. The whole amount of bills out-
standing at the close of the past official
year has been recovered, with the excep-
tion of a small sum / Rupees 73. 10. 11 /
due by Mr. Assistant Engineer Turner.

7. During the audit I invited
Mr. Sage's attention to the recent orders
of the Government of India for an
early examination and verification
of the stores in hand.

8. The stock at the close of the ~~year~~
1869-70 comprised the following items:

Iron, Brass, copper, &c. — Rupees 72693. 12. 9
Timber. — " — 12121. 3. 1

Behn coal and coke. — " — 923. 6. 4

Manufactured Articles,
remaining unsold. — " — 2710. 3. 2

Total — 88448. 9. 4

9. The Executive Engineer
informed me that the accuracy of
these values had been determined
by taking stock on two occasions
during the past official year, and
that he proposed, with reference to
the orders above quoted, to avail
himself of the opportunity which
will shortly be afforded him, when

R. 8255. 5. 9

Vide G.O. No
2253 dated
19th September
1870.

giving

92-3
giving over charge of the Workshops.
to Captain Foster, to examine and
value the whole of the stores now in
hand.

10. I also drew Mr. Sage's attention
to the remarks of the Government of
India on the subject of the correctness
of the principle on which a charge of
10 per cent is made on account of
deterioration of Machinery and Tools
and Plant. The Executive Engineer
was unable, at the time of our
conversation, to furnish me with an
statement of the original value of the
several machines, &c., now in use
at the Workshops, but he gave it on
his own mind, looking to the
great disproportion which exists
between their present book and
actual value; the charge of 10 per cent
is much too high. A full report on
this subject will in due course, I
trust, be submitted to Government,
and it can then be determined
whether it would not be advisable
to adopt that portion of the rules
drawn up in 1861-62 for the Daulatabad
Workshops, which provided

for interest at the rate of 5-2 per cent
per annum being charged upon the
capital invested in machinery
and tools and V. Land, and for as
fresh valuations being made once
every five years.

Thos. J. Mills.
Deputy Controller of Public Works Accounts.
No 1362

Submitted for the informa-
tion of Government.

2. The audit of the Deputy
Controller has been full and complete,
and the results, as exhibited in his
report, appear to be satisfactory.

3. As para. 1 of the orders of
Government of the 19th September 1870,
No 2250, will be replied to in detail
by the Superintending Engineer,
it seems unnecessary for me here
to offer any remarks on paras 7 to
10 of the Deputy Controller's report.

I am in communication

with the Accountant General of the
Public Works Department on the subject
referred to me in para 2 of the Order
above quoted, and, on the receipt of
that Officer's reply, will submit
the required explanation.

Office of the Controller
Public Works Accounts.
Hobart, 30th September 1870.

S. Hooley
Controller of Public Works Accounts.

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

CP-3881-

Govt. of 1870: *Illinois*

PUBLIC WORKS.

*To the Controller of Public
Works Accounts*

Dated

Recd.

G. O. 2^d *Novbr.* No 2614.

Hos. 28029

Accounts. Indorsement of the
Controller of P.W. Accts. submitting,
with remarks, the report of the
Deputy Controller on a re-
cent inspection of the ac-
counts of the Downlaishereau
Workshop, recorded.