

(1) Number of pages

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press
	Mis.
Dated	18

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
27th June 1871.*

No. 463. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 5th June 1871, No. 624 —

I HAVE the honour to submit, for the information and orders of Government, the enclosed report by Captain Hasted of the operations of the factory at Dowlaishweram during 1870-71, together with abstract statements showing the financial results of the year's transactions

One Appendix, A to R
" Original letter from Executive Engineer in charge of Factory, No 31, dated 24th April 1871
" do of list of outstanding Bills

2. The statements differ in some respects from those furnished by the Executive Engineer in charge of the Workshop, it having been found necessary to modify a few of the details. The results, however, are the same.

3. It will be seen that, between the 1st April 1870 and the 31st March 1871, the factory became indebted to Government the following sums —

	RS.	A.	P.
1. Amount drawn against the sanctioned credit orders	75,000	0	0
2. Income-tax realized	228	11	0
3. Value of stores received on indent from England	19,995	5	4
4. Interest on Capital	8,032	6	0
5. Net Profit	190	1	6
Total	1,03,446	7	10

Of this amount Rupees 88,220-8-10 have been cleared off, namely —

	RS.	A.	P.
1. By cash payments into Treasury ...	70,791	9	6
2. Do. value of approved invoices	17,428	15	4
Total	88,220	8	10

being Rupees 15,225-15-0 less than the liabilities of the factory as noted above.

4. The gross gain upon the year's out-turn of work was Rupees 23,054-3-6, against which has been debited, under General Charges, a sum of Rupees 22,864-2-0, on account of establishment, depreciation on block and plant, and interest on capital, leaving a net profit* of Rupees 190-1-6. This amount, as well as the interest† on capital, should have been

* Vide Statement N
† Rupees 8,032-6-0

paid into the treasury, but, on reference to paragraphs 4 and 6 of Captain Hasted's report, it will be seen that the Workshop was unable to do this and to meet other demands of Government against it to the extent of Rupees 7,003 7-6

Under the rules, therefore, a sum of Rupees 15,225-15-0‡ will have to be charged in the books of this department to the grant for "Tools and Plant" A further sum of Rupees 1,050-6-3 is required to be debited to the same head of service on account of Tools and Plant

	RS.	A.	P.
Capital as it stood on the 31st March 1870	1,60,647	8	6
Capital as it stood on the 31st March 1871	1,75,873	7	6
† Net Increase in Capital during 1870-71	15,225	15	0

*Proceedings of the Madras Government, Public Works Department,
27th June 1871*

transferred to other ranges from the factory in 1869-70, agreeably to the instructions of the Accountant-General of the Public Works Department, recorded in the Proceedings of this Government, No 2,547, dated 26th October 1870. As the aggregate of these two charges is in excess of Rupees 10,000, the sanction of the Government of India is necessary to the appropriation, and I have, accordingly, to request that such may be obtained

5. The amount of bills outstanding at the close of the year was Rupees 5,576-1-6, namely —

	RS.	A.	P.
Due by public departments	5,329	7	2
Do. private parties	246	10	4

These outstandings refer, I believe, to the transactions of the past official year.

6 The value of work remaining unfinished in the factory on the 31st March last is represented to be Rupees 12,355-10-3, namely —

	RS.	A.	P.
For public departments	12,170	5	8
Do. private parties, etc	185	4	7
Total	12,355	10	3

Accounts of the Dowlaishweram Workshop for the year 1870-71.

A. Block				Cr			
Dr	RS.	A.	P.		RS.	A.	P.
To Balance ..	40,095	8	0	By Profit and Loss for depreciation ..	410	0	2
				„ Balance ..	39,685	7	10
Total	40,095	8	0	Total	40,095	8	0

B Machinery and Plant.							
Dr	RS.	A.	P.		RS.	A.	P.
To Balance ..	20,982	15	9	By Profit and Loss for depreciation ..	419	10	7
„ Mechanical Department ..	948	5	5	„ Balance ..	21,511	10	7
Total	21,931	5	2	Total	21,931	5	2

C. Raw Materials							
Dr	RS.	A.	P.		RS.	A.	P.
To Balance ..	88,448	9	4	By Mechanical Department ..	70,856	6	2
„ Purchases ..	38,589	8	10	„ Balance ..	96,744	9	4
„ Transfers ..	432	7	10				
„ London Supplies ..	19,995	5	4				
„ Mechanical Department ..	19,786	14	8				
„ Sales ..	49	12	0				
„ Profit and Loss ..	298	5	6				
Total	1,67,600	15	6	Total	1,67,600	15	6

*Proceedings of the Madras Government, Public Works Department,
27th June 1871.*

D. Mechanical Department.				Cr.			
Dr.	RS.	A.	P.		RS.	A.	P.
To Balance ..	2,865	1	8	By sales ..	59,981	6	2
„ Cash ..	22,794	12	9	„ Public Departments ..	23,166	9	0
„ Transfers ..	2	10	8	„ Raw Materials ..	19,786	14	8
„ Raw Materials ..	70,856	6	2	„ Machinery and Plant ..	948	5	5
„ Profit and Loss for extra charges on labour, machinery, etc	15,567	14	4	„ Profit and Loss for repairs of tools, machinery, etc	1,720	13	5
„ Do do for extra profit on works ..	6,396	3	5	„ Do do for loss on works ..	523	6	1
Total	1,18,483	1	0	„ Balance ..	12,355	10	3
				Total	1,18,483	1	0

E. Sales or Bills receivable							
Dr.	RS.	A.	P.		RS.	A.	P.
To Balance ..	8,255	5	9	By Cash ..	67,910	14	0
„ Mechanical Department ..	59,981	6	2	„ Raw Materials ..	49	12	0
				„ Public Departments ..	27	0	0
				„ Profit and Loss ..	2	7	7
				„ Balance ..	246	10	4
Total	68,236	11	11	Total	68,236	11	11

F. Public Departments							
Dr.	RS.	A.	P.		RS.	A.	P.
To Mechanical Department ..	23,166	9	0	By transfers for amount of approved invoices ..	17,864	1	10
„ Sales ..	27	0	0	„ Balance ..	5,329	7	2
Total	23,193	9	0	Total	23,193	9	0

G. Purchases or Bills payable							
Dr.	RS.	A.	P.		RS.	A.	P.
To Cash ..	38,589	8	10	By Raw Materials ..	38,589	8	10

H. Establishment.							
Dr.	RS.	A.	P.		RS.	A.	P.
To Cash for salaries of sanctioned establishments ..	11,351	0	0	By Profit and Loss ..	11,755	6	2
„ Do for contingent charges ..	404	6	2				
Total	11,755	6	2	Total	11,755	6	2

J. Cash							
Dr.	RS.	A.	P.		RS.	A.	P.
To Government for credit orders ..	75,000	0	0	By Government for payments into Treasury ..	70,791	9	6
„ Income-tax ..	228	11	0	„ Purchases ..	38,589	8	10
„ Sales ..	67,910	14	0	„ Establishment ..	11,755	6	2
„ Deposits ..	179	9	2	„ Mechanical Department ..	22,794	12	9
„ Profit and Loss for rest of buildings ..	791	12	3	„ Deposits ..	179	9	2
Total	1,44,110	14	5	Total	1,44,110	14	5

*Proceedings of the Madras Government, Public Works Department,
27th June 1871.*

K. Income-tax				Cr			
Dr.	RS	A	P.	By Cash ...	RS	A	P.
To Government ...	228	11	0	...	228	11	0

L. Government.							
Dr.	RS	A	P.	By Cash for credit orders	RS	A	P.
To Cash for payment into Treasury	70,791	9	6	Income-tax	75,000	0	0
„ Transfers	17,428	15	4	London supplies for value of Stores received	228	11	0
„ Capital for increase of Capital	15,225	15	0	Profit and Loss for interest on capital	19,995	5	4
				Do do. for net profit	8,032	6	0
Total	1,03,446	7	10		190	1	6
				Total ..	1,03,446	7	10

M Transfers							
Dr.	RS	A	P.	By Raw Materials	RS	A	P.
To Public Department for amount of approved invoices	17,864	1	10	Mechanical Department	432	7	10
				Government	2	10	8
Total	17,864	1	10		17,428	15	4
				Total ..	17,864	1	10

N. Profit and Loss.							
Dr.	RS	A	P.	By Raw Materials	RS	A	P.
To Mechanical Department	2,244	3	6	Mechanicals	298	5	6
„ Establishment	11,755	6	2	Mechanical Department	21,964	1	9
„ Sales	2	7	7	Cash	791	12	3
„ Block	410	0	2				
„ Machinery and Plant	419	10	7				
„ Government	8,032	6	0				
„ Net Profit	190	1	6				
Total	23,054	3	6	Total	23,054	3	6

O Deposits							
Dr.	RS	A	P.	By Cash	RS	A	P.
To Cash	179	9	2	...	179	9	2

P London Supplies.							
Dr.	RS	A	P.	By Raw Materials	RS	A	P.
To Government	19,995	5	4	...	19,995	5	4

Q Capital.							
Dr.	RS	A	P.	By Balance	RS	A	P.
To Balance	1,75,873	7	6	Government	1,60,617	8	6
					15,225	15	0
Total	1,75,873	7	6	Total ..	1,75,873	7	6

*Proceedings of the Madras Government, Public Works Department,
27th June 1871.*

R. Balance.				Cr			
Dr.	RS	A	P.	By Capital	RS	A	P.
To Block	39,635	7	10	...	1,75,873	7	6
„ Machinery and Plant	21,511	10	7				
„ Raw Materials	96,744	9	4				
„ Mechanical Department	12,355	10	3				
„ Sales	216	10	4				
„ Public Departments	5,329	7	2				
Total ..	1,75,873	7	6	Total ..	1,75,873	7	6

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

From Captain J O HASTED, R E, Executive Engineer in charge of Government Workshops, Dowlaishweram, to the Controller of Public Works Accounts, dated Dowlaishweram, 24th April 1871, No 31.

* A book containing Statements from A to Q

I HAVE the honour to submit, herewith, the Annual Accounts* of the Dowlaishweram Workshop for the year 1870-71.

2 The fixed working cash estimate for the year, sanctioned in G O, No 839, dated 21st March 1870, was Rupees 1,00,000, of which Rupees 75,000 were drawn from the treasury on credit orders To this amount a sum of Rupees 228-11-0 has been added on account of receipts from Income-tax, and also a sum of Rupees 19,995-5-4 on account of the value of stores received from England, making a total credit of Rupees 95,224-0-4

3 The payments into the treasury to the credit of Government during the year amounted to Rupees 70,791-9-6, and the amount credited by transfers under the new rules was Rupees 17,428-15-4, making a total of Rupees 88,220-8-10 paid by the Workshop to Government

4 This sum, it will be seen, is in excess of the sum actually drawn on credit orders by Rupees 12,991-13-10, but is less than the gross credit by Rupees 7,003-7-6

5 The gross profits of the shop as shown in Statement N are Rupees 23,054-3-6, against this there are the following charges —

	RS.	A	P.
Cost of General Establishment	11,351	0	0
Do Contingencies	404	6	2
Do Repairs of Tools, Machinery, Shops, etc.	11,755	6	2
Do Loss on works	1,720	13	5
Sales	523	6	1
Depreciation on Block	2	7	7
Do on Plant	410	0	2
Interest on Capital	419	10	7
	8,032	6	0
	22,864	2	0

showing a net profit to the Workshop of Rupees 190-1-6.

6 Although the transactions of the Workshop during the year show an actual profit, the interest on capital and the profit have not been paid into the treasury, as by the arrival of large supplies of iron from England applied for in June 1869, I have been obliged to credit Government with Rupees 19,995-5-4 The following statement, comparing the capital account on the 31st March 1870 with that on the 31st March 1871, shows in consequence an increase of capital of Rupees 15,225-15-0, for which I have to request sanction —

*Proceedings of the Madras Government, Public Works Department,
27th June 1871.*

Items	Capital on 31st March 1870			Capital on 31st March 1871			Increase			Decrease		
	RS	A	P	RS	A	P	RS	A	P	RS	A	P
Block	40,095	8	0	39,685	7	10				410	0	2
Machinery and Plant	20,982	15	9	21,511	10	7	528	10	10			
Raw Materials	88,448	9	4	96,774	9	4	8,296	0	0			
Mechanical Department	2,865	1	8	12,355	10	3	9,490	8	7			
Sales	8,255	5	9	246	10	4				8,008	11	5
Public Departments				5,329	7	2	5,329	7	2			
	1,60,647	8	6	1,75,873	7	6	23,644	10	7	8,418	11	7
Deduct ..				1,60,647	8	6						
Increase in Capital				15,225	15	0	15,225	15	0			

Amount less paid than what the Government
should receive
Add Interest on Capital
Add Net Profit

	RS	A	P
	8,032	6	0
	190	1	6
	8,222	7	6

15,225 15 0

7 I regret that I was unable to apply for this sanction before the close of the year, the iron having been received very late in the year, and the accounts being unsettled till late in March, I was unable to state exactly for what amount sanction was required

8 The amount still due to the Workshop on bills outstanding and unfinished work amounts to Rupees 17,931-11-9, as per enclosed list. Taking this into account the results of the year's work will, I think, appear satisfactory.

List showing the Bills due to Government Workshop, Dowlaishweram, by the following parties, etc, up to the end of March 1871 —

Ranges, etc	Works	Amount of Bills due.	Total*
No 3 Range, Godavery	Public Departments		
	Venkiah canal lattice bridge	4,838 4 6	
	Making 4,700 tin tickets	21 1 7	
	Stores supplied for dredge punt	123 12 0	
	Value of one gauge staff	5 0 0	
	Repairing valve shutters of Itampooddy lock	3 4 11	
No 4 Range	Value of two wooden buckets	2 3 3	
	Value of four measuring rods, etc	20 12 0	4,993 10 3
	Stores supplied for Rajahmundry Church	312 0 0	20 12 0
	Paper files, etc, supplied for office use	3 0 11	312 0 0
No 6 do	Total, Public Departments		3 0 11
Superintending Engineer, 1st Division	Sales		5,329 7 2
	Sundry private parties		
	Total amount of outstanding bills ..		246 10 4
			5,576 1 6

DOWLAISHWERAM,
24th April 1871

(Signed) J O HASTED, Captain, R.E.,
Executive Engineer in charge of Government Workshop

*Proceedings of the Madras Government, Public Works Department,
27th June 1871.*

No 466. ORDER THEREON, 27th June 1871, No. 1,717.

ACCOUNT, No 40

THESE papers have reference to the operations of the Dowlaishweram Workshop and the state of the accounts as

they stood at the close of the year 1870-71 —

2 The following comparison of the capital of the factory at the beginning and end of the year shows that an increase of Rupees 15,225-15-0 has accrued under the various heads.

Items	Capital on 31st March 1870			Capital on 31st March 1871			Increase			Decrease.		
	RS	A	P	RS	A	P	RS	A	P	RS	A	P
Block	40,095	8	0	39,685	7	10				410	0	2
Machinery and Plant	20,982	15	9	21,511	10	7	528	10	10			
Raw Materials	88,448	9	4	96,774	9	4	8,296	0	0			
Mechanical Department	2,865	1	8	12,355	10	3	9,490	8	7			
Sales	8,255	5	9	246	10	4				8,008	11	5
Public Departments				5,329	7	2	5,329	7	2			
	1,60,647	8	6	1,75,873	7	6	23,644	10	7	8,418	11	7
							8,418	11	7			
Increase to Capital							15,225	15	0			

3. The gross profits distributed over the heads noted in the margin amounted to Rupees 23,054-3-6 against Rupees 22,750-14-1 in 1869 70. After providing for the charges properly debitible to the year's receipts, there remained a net profit of Rupees 190-1-6 as follows —

Gross profits	RS	A	P.
	23,054	3	6
Charges—			
Establishment and general charges	14,002	1	3
Depreciation of block and plant	829	10	9
Interest on capital	8,032	6	0
Net profit ..	190	1	6

4 A fixed working cash estimate of Rupees 1,00,000 was sanctioned in G.O, No. 839, dated 21st March 1870, against which withdrawals to the extent of Rupees 75,000 were made, and other liabilities amounting to Rupees 28,446 7-10 were incurred, thus raising the Government demands against the factory to Rupees 1,03,446-7-10 as shown below —

	RS.	A.	P.
Amount drawn against sanctioned credit orders	75,000	0	0
Income-tax realized	228	11	0
Value of stores received on indent from England	19,995	5	4
Interest on capital	8,032	6	0
Net profit	190	1	6
Total	1,03,446	7	10

Proceedings of the Madras Government, Public Works Department.
27th June 1871

5. Rupees 83,220-8-10* of this amount were cleared off, leaving Rs. 15,225 15-0

*By cash payments into Treasury 70,711 9 6 unpaid, which, with a sum of Rupees
Value of approved Invoices 17,428 15 4 1,050-6 3 on account of tools and plant
88,220 8 10 transferred from the factory to other
ranges in 1869-70, but not then adjusted,

raises the sum to be provided by Government from the grant under "Tools and Plant" to Rupees 16,276-5-3. The adjustment of this charge in the accounts for the past official year has been made in anticipation of the sanction of the Government of India, and the confirmation of that Government to the requisite appropriation of funds will now be requested.

6. Under the rules the interest accruing on the capital and the net profits of the year should be paid into the treasury, but Captain Hasted explains that, owing to the fact of the capital of the factory having been largely augmented by the receipt during the year of a supply of iron from England which had been indentured for in 1869, a corresponding credit had to be afforded to Government in the Workshop accounts, which precluded any payment being made for interest and net profits.

7. The value of work remaining unfinished at the end of the year was for—

	RS	A	P.
Public departments	12,170	5	8
Private parties	185	4	7

Total 12,355 10 3

8. The following statement shows the outstandings on the 31st March last as compared with those at the close of the preceding year —

By whom due	Amount					
	1869-70			1870-71		
	RS	A	P.	RS	A	P.
Public departments	8,119	12	11	5,329	7	2
Private parties	135	8	10	246	10	4
Total	8,255	5	9	5,576	1	6

All sums which were due in 1869-70 have, it is believed, since been collected
(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 467. (Docket No. 1,718, dated 27th June 1871.)
Copy of the above forwarded to the Government of India in the Public Works Department, with a request that the appropriation of Rupees 16,276-5-3 from "Tools and Plant" may receive confirmation.
(True Extract.)

Ed. S. T. Augustin

Colonel, R.E.,
Secretary to Government

List showing the Bills due to Government Workshops
Dowlaiswaram by the following parties &c upto the
End of March 1871

Ranges &c	Parties	Amount of Bills due	Total
<u>Public Departments</u>			
No 3 Range	Vankinad Canal Sattur Bridge	4838	4 6
Godavery	Making 74700 Lin Tickets	21	1 7
	Stores Supplied for Dregi Rent	123	12 "
	Value of 1 Guage Staff	5	8 "
	Repairing Value Shutter of	2	3 4 "
	Plawoody Locks	2	3 3
	Value of 2 Wooden buckets		4998 10 3
No 6 Range	Value of 4 Measuring rods &c	20	12 "
No 1 do.	Stores Supplied for Rajahmundry Canal	312	" "
Suppl. Engg. &c	Paper files &c Supplied for Office	3	" "
			3 "

Total Public Departments 5329 7 2

Sales
Sundry Private Parties 246 10 4
Total amount of outstandings 5576 1 6

Government Workshop Office
Dowlaiswaram
24 April 1871

Per Attest Captain R.B.
in witness where Govt Workshop

Ed. S. T. Augustin

No 31

Government Workshop Office
Dowlaiswaram
24th April 1871

From

The Executive Engineer
Incharge Govt Workshops
Dowlaiswaram

To

The Controller
of Public Works Accounts
Madras

Sir,

I have the honor to submit herewith
the Annual Accounts of the Dowlaiswaram
Workshop for the Year 1870-71

* a book Contg.
statements from
A to L

2 The fixed working Cash Estimate for
the year, sanctioned in G.O. No 839 dated
21st March 1870 was Rs 100,000 of which Rs 75,000
were drawn from the Treasury on credit orders
to this amount a sum of Rs 228 11. has been
added on account of receipt from Income Tax
and also a sum of Rs 19,995.5.4 on account of
the value of stores received from England.
making a total credit of Rs 95,224.0.4

3 The payments into the Treasury to
the Credit of Government during the year
amounted to Rs 70,791.9.6, and the amount
credited by Treasurers under the new rules
was Rs 17,428.15.4 making a total of Rs 88,220.8.10 paid
by

The Office of the
Executive Engineer
Dowlaiswaram
24th April 1871
By the Controller
of Public Works Accounts
Madras

by the Workshop to Government.

4 This sum it will be seen, is in excess of the sum actually drawn on credit orders, by Rs 12991.13.10 but is less than the gross credit by Rs 7003.7.6

5 The gross profits of the shop as shown in Statement A are Rs 23054.3.6 against this there are the following charges

Cost of General Estimate	11351.0.0
do Contingencies	404.6.2
do Repairs of Tools, Machinery, Shop	11755.6.2
do Loss on Works	1720.13.5
Sales	523.6.1
Depreciation on Block	2.7.7
do on Plant	410.0.2
Interest on Capital	419.10.7
	8032.6.0
	22864.2.0

6 Although the transactions of the Workshop during the year show an actual profit, the interest on Capital and the profit have not been paid into the Treasury, as by the arrival of large supplies of iron from England applied for in June 1869 I have been obliged to credit Government with Rs 19995.5.4. The following statement comparing the Capital account on the 31st March 1871 with that on the 31st March 1870 shows, in consequence, an increase of Capital of

of Rs 15225.15.0 for which I have to request sanction

Items	Capital on 31 st March 1870	Capital on 31 st March 1871	Increase	Decrease
Block	40095 8 0	39685 7 10	410 0 2	
Machinery & Plant	20982 15 9	21511 10 7	528 10 10	
Raw Materials	88448 9 4	96744 9 4	8296 0 0	
Mechl Deptt	2865 1 8	12355 10 3	9490 8 7	
Sales	8253 5 9	246 10 4	8008 11 5	
Public Deptt		5329 7 2	5329 7 2	
	160647 8 6	175873 7 6	23644 10 7	8418 11 7
Deduct		160647 8 6	8418 11 7	
Increase in Capital		15225 15 0	15225 15 0	

Remarks

Amount less paid than what the Govt should receive 7003.7.6
Add Interest on Capital 8032.6.0
Net Profit 190.1.6
Rs 15225.15.0

7 I regret that I was unable to apply for this sanction before the close of the year, the iron having been received very late in the year, and the accounts being unsettled till late in March, I was unable to state exactly for what amount sanction was required

8 The amount still due to the Workshop on bills outstanding and unfinished work amounts

amounts to Rs 17931-11-9 as per enclosed list.
Taking this into account the results of
the years work will I think appear
satisfactory

I have the honor to be,

Sir,

Your most Obedt Servant

Yr affect. Captan Lt
W. E. Inglesuch Esq
Brookshy

8

9

Accounts of the Bowdoinshewerum Workshop for the year 1870-71.

A Block

9 62

To Balance	40095 8	By Profit and Loss, for de	
		preciation	410 " 2
		Balance	39685 7 10
	40095 8		40095 8

B Machinery and Plant

To Balance	20982 15 19	By Profit and Loss, for	
Mechanical Department	948 5 5	depreciation	419 10 7
		Balance	21571 10 7
	21931 5 2		21931 5 2

C Raw Material

To Balance	88448 9 4	By Mechanical Depart	
Purchases	38589 8 10	ment	70856 6 2
Transfers	232 7 10	Balance	96449 4
London Supplies	19995 5 4		
Mechanical Department	19786 14 8		
Sales	49 12 "		
Profit and Loss	248 5 6		
	167600 15 6		167600 15 6

D Mechanical Department

To Balance	2265 1 8	By Sales	59981 6 2
Cash	22794 12 9	Public Departments	23186 9 "
Transfers	2 10 8	Raw Materials	19786 14 8
Raw Materials	70856 6 2	Machinery and Plant	948 5 5
Profit and Loss, for extra		Profit and Loss for repairs	
charges on labor machinery	155 6 14 4	of tools, machinery &c	1720 13 5
to do for extra		to do for lost work	523 6 1
profit on work	6306 3 5	Balance	12365 10 3
	118483 1		118483 1

E Sales or Bills Receivable

To Balance	8255 5 9	By Cash	67910 14 "
Department	59981 6 2	Raw Materials	49 12 "
		Public Departments	27 " "
		Profit and Loss	2 7 7
		Balance	246 10 4
	68236 11 11		68236 11 11

To Lt & Co - Bowdoinshewerum
 1st 1st 27 9 11 1871 -
 2nd 1st 11 5 3 9 18 -
 3rd 1st 11 5 3 9 18 -
 4th 1st 11 5 3 9 18 -
 5th 1st 11 5 3 9 18 -
 6th 1st 11 5 3 9 18 -
 7th 1st 11 5 3 9 18 -
 8th 1st 11 5 3 9 18 -
 9th 1st 11 5 3 9 18 -
 10th 1st 11 5 3 9 18 -
 11th 1st 11 5 3 9 18 -
 12th 1st 11 5 3 9 18 -

To Lt & Co - Bowdoinshewerum
 1st 1st 27 9 11 1871 -
 2nd 1st 11 5 3 9 18 -
 3rd 1st 11 5 3 9 18 -
 4th 1st 11 5 3 9 18 -
 5th 1st 11 5 3 9 18 -
 6th 1st 11 5 3 9 18 -
 7th 1st 11 5 3 9 18 -
 8th 1st 11 5 3 9 18 -
 9th 1st 11 5 3 9 18 -
 10th 1st 11 5 3 9 18 -
 11th 1st 11 5 3 9 18 -
 12th 1st 11 5 3 9 18 -

To Lt & Co - Bowdoinshewerum
 1st 1st 27 9 11 1871 -
 2nd 1st 11 5 3 9 18 -
 3rd 1st 11 5 3 9 18 -
 4th 1st 11 5 3 9 18 -
 5th 1st 11 5 3 9 18 -
 6th 1st 11 5 3 9 18 -
 7th 1st 11 5 3 9 18 -
 8th 1st 11 5 3 9 18 -
 9th 1st 11 5 3 9 18 -
 10th 1st 11 5 3 9 18 -
 11th 1st 11 5 3 9 18 -
 12th 1st 11 5 3 9 18 -

To Lt & Co - Bowdoinshewerum
 1st 1st 27 9 11 1871 -
 2nd 1st 11 5 3 9 18 -
 3rd 1st 11 5 3 9 18 -
 4th 1st 11 5 3 9 18 -
 5th 1st 11 5 3 9 18 -
 6th 1st 11 5 3 9 18 -
 7th 1st 11 5 3 9 18 -
 8th 1st 11 5 3 9 18 -
 9th 1st 11 5 3 9 18 -
 10th 1st 11 5 3 9 18 -
 11th 1st 11 5 3 9 18 -
 12th 1st 11 5 3 9 18 -

To Mechanical Department 23,166 9
 " Sales 27 " By Transfers, for amount of approved invoices 17,864 10
 " Balance 5,329 7 2
 23,193 9

Purchases, or Bills payable
 To Cash 38,589 8 10 By Raw Materials 38,589 8 10

To Cash, for Salaries of same-tioned Establishment 11,357 " " By Profit and Loss 11,755 6 2
 " Do for Contingent Charges 414 1 2
 11,755 6 2

To Government, for Credit Orders 75,000 " " By Government, for pay-ments into Treasury 70,791 9 6
 " Income Tax 228 " " Purchases 38,589 8 10
 " Sales 6,910 14 " Establishment 11,755 6 2
 " Deposits 179 9 2 " Mechanical Department 22,794 12 9
 " Profit and Loss, for rest of buildings 791 12 3 " Deposits 179 9 2
 144,110 14 5

To Government Income Tax 228 " " By Cash 228 "

To Cash, for payment into Treasury 70,791 9 6 By Cash, for Credit Orders 75,000 " " " Income Tax 228 " " " London supplies, for value of stores received 13,995 5 6
 " Transfers 17,428 15 4 " Profit and Loss, for interest on Capital 80,322 6 0
 " Capital, for increase of Capital 15,225 15 " " Do Do for mech profit 190 1 6
 103,446 7 10

To Public Departments for amount of approved Invoices 17,864 1 10 By Raw Materials 432 7 10
 " Mechanical Department 2,108
 " Government 17,428 15 4
 17,864 1 10

To Mechanical Department 22,794 12 9 By Raw Materials 2,108 1 9
 " Establishment 11,755 6 2 " Mechanical Department 791 12 3
 " Sales 2 7 7 " Cash 10
 " Black 210 " 2
 " Machinery and Plant 217 10 7
 " Government 8,632 6 7
 " Mech Profit 190 1 6
 23,054 3 6

To Cash (Deposits) 179 9 2 By Cash 179 9 2
 To Government (London Supplies) 19,995 5 4 By Raw Materials 19,995 5 4

To Balance Capital Balance 160,647 8 6
 By Government 15,225 15
 175,873 7 6

To Block Balance 175,873 7 6
 By Capital 175,873 7 6
 " Machinery and Plant 21,511 10 7
 " Raw Materials 9,674 9 4
 " Mechanical Department 12,355 10 3
 " Sales 246 10 4
 " Public Departments 5,329 7 2
 175,873 7 6

S. Hooley
 Controller of P. W. Accounts

Book

Office of the Controller of
Public Works Accounts
Madras, 5th June 1871.

No. 63

From,
The Controller of P.W. Accounts.
To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

I have the honor to submit for the information and orders of Government the enclosed report by Captain Hasted of the operations of the Factory at Dowlaishuaram during 1870-71, together with Abstract Statements shewing the financial results of the years transactions.

The

Off/ind & A to R.
Original letter

Enclosed in a letter
from the Secretary
of P.W. Accounts,
Madras, to the
Secretary to Govt.
Public Works Dept.
5 June 1871
120-627

120-627

2. The statements differ in some respects from those furnished by the Executive Engineer in charge of the Workshop, it having been found necessary to modify a few of the details. The results, however, are the same.

3. It will be seen that, between the 1st April 1870 and the 31st March 1871, the Factory became indebted to Government the following sums:-

1 - Amount drawn against the sanctioned credit orders	Rs 75,000
2 - Income Tax realized	228-11-
3 - Value of stores received on indent from England	19,995-5-4
4 - Interest on Capital	8,032-6-
5 - Net Profit	190-1-6
Total	1,03,446-7-10

of

Of this amount Rupees 88,220-8-10 have been cleared off, viz:

1. By Cash payments into Treasury	70,791-9-6
2. By Value of approved Invoices	17,428-15-4
	<u>88,220-8-10</u>

being Rupees 15,225-15- less than the liabilities of the Factory as noted above.

4. The gross gain upon the year's outturn of work was Rupees 23,054-3-6, against which has been debited, under General Charges, a sum of Rupees 22,864-2- on account of Establishment, Depreciation on Block and Plant, and Interest on Capital, leaving a net profit of Rupees 190-1-6. This amount, as well as the Interest on Capital, should have been

* See Statement N.

Rs 8,032-6-

been paid into the Treasury; but, on reference to paras 4 and 6 of Captain Hasted's report, it will be seen that the Workshop was unable to do this, and to meet other demands of Government against it to the extent of Rupees 7,003-7-6. Under the rules, therefore, a sum of Rupees 15,225-15- will have to be charged in the books of this Department to the grant for "Tools and Plant." A further sum of Rupees 1,050-6-3 is required to be debited to the same head of service on account of tools and plant transferred to other Ranges from the Factory in 1869-70, agreeably

Capital work done on the 31st March 1870 Rs 16,061-7-8-6
 Rs 31st March 1871 Rs 17,873-7-6
 Net Increase in Capital during 1870-71 Rs 1,812-15-"

3
 to the instructions of the Accountant General of the Public Works Department recorded in the Proceedings of this Government, No. 2547, dated 26th October 1870. As the aggregate of these two charges is in excess of Rupees 10,000, the sanction of the Government of India is necessary to the appropriation, and I have accordingly, to request that such may be obtained.

5. The amount of bills outstanding at the close of the year was Rupees 5,576-1-6^{1/2}.
 Due by Public Departments Rs 5,329-7-2
 — do — Private parties — 246-10-4.
 These outstandings refer, I believe

I believe, to the transactions of
the past official year.

The value of work
remaining unfinished in the
Factory on the 31st March last
is represented to be Rupees 12,355-10-3 viz:

For Public Departments Rs 12,170-5-8

— Do Private parties 185-4-7

Total Rupees 12,355-10-3

I have the honor to be,

Sir,

Your most obedient servant,

S. Hooley

Controller of G. H. accounts.

Pollock

P. W. Department

1871	1872	1873	1874	1875
General	General	General	General	General
Amount Rs	Amount Rs	Amount Rs	Amount Rs	Amount Rs
1871	1872	1873	1874	1875

Read the following

pers hand
operations
work
state of the
of stock at
1874/75
owing low
capital of
the beginning
gas shows
are of
as accrued

under the various
heads.

6.

History
is repi

For Pub

— 24

Pro 26 October // R^o 366-367
 91 Marcelo — 891-892

B^W/87/ d^ep^t
1st of 100 for same
N^o. 2577.

To,
The Controller of Accounts,
To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

Dated 5th
Recd. of } June 1871.

No. 6241

Submitting for the in-
formation and orders of
Government report by
Captain Hasled of the
operations of the Dow-
laishwanam Factory
during 1870-71.

1717-1718-29 June/71

AK 465

615 - June 17, 1896

Controller of A.R. accounts.

Poland

P. W. Department

13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100

[Faint handwritten notes at the bottom of the page, possibly bleed-through from the reverse side.]

These papers have
reference to the operations
of the Dredging Work
showing the state of the
account as they stand at
the close of the year 1879/80.
The following com-
parison of the Capital of
the Factory at the beginning
and end of the year shows
that an increase of
£15,225.15. has accrued
under the various
heads

heads

Items	Capital 31st March 1870	Capital 31st March 1871	Increase	Decrease
Block	40895 8	39685 7 10		410 2
Machinery and Plant	20982 15 9	21511 10 7	528 10 10	
Raw Materials	88448 9 4	96774 9 4	8326	
Mechanical Dept	2865 1 8	12355 10 3	9490 8 7	
Sales	8255 5 9	246 10 4		8008 11 5
Public Dept.	16647 8 6	5329 7 2	5329 7 2	
		175873 7 6	23144 10 7	8418 11 7
			8418 11 7	
			15225 15	

The gross profits distributed over the heads noted in the margin amounted to Rs 23,054-3-6 against Rs 22,750-14-1 in 1869-70. After providing for the charges properly debitable to the year's receipts, there remained a net profit of Rs 190-1-6 as follows:

Gross Profits

Mech. Dept - Rs 21,964-1-9
Raw Materials 298-5-6
Rent of Buildings 791-12-3
23,054-3-6

Gross Profits

Charges
Establishment and general charges 14,002-1-3
Depreciation of Block & Plant 829-10-9
Interest on Capital 22,864-2-2
Net Profit Rs 190-1-6

A fixed working cash estimate of Rs 1,00,000 was sanctioned viz. Rs 839, dated 21st March 1870, against which withdrawals to the extent of Rs 75,000 were made, and other liabilities amounting to Rs 28,446-7-10 were incurred, thus raising the total demands against the Factory to Rs 1,03,446-7-10 as shown below:-

Amount drawn against sanctioned Credit orders 75,000-0-0
Income tax realized 228-11-0
Value of stores received on indent from England 19,995-5-4
Interest on Capital 8032-6-0
Total 1,03,446-7-10
Net Profit

Rupies

By Cash payments
 into Treasury 3,70,771-9-6
 Value of apparatus 17,428-15-14
 Balance 88,220-8-10

Rupes 88,220-8-10 of
 this amount were cleared off,
 leaving Rs 15,225-15-0, unpaid
 which, with a sum of Rs 10,500-6-3
 on account of Tools and Plant
 transferred from the Factory
 to other Ranges in 1869/70, but
 not then adjusted, raises
 the sum to be provided
 by Government from the
 grant under "Tools & Plant"
 to Rs 16,276-5-3. The adjust-
 ment of this charge in the
 accounts for the past
 official year has been
 made in anticipation of
 the sanction of the Govt of
 India, and the confirmation
 of that Government to the
 requisite appropriation of
 funds will now be requested.

Under the rules the
 interest accruing on the
 Capital

Amounts	
17 0/8	09 1/4
2 0/0	2 0/0
10 0/0	0 1 0/0
1 0/0	0 0 0/0

Capital and the net profits
 of the year should be paid
 into the Treasury but
 Capt. Maclachlan explains
 that, owing to the fact of
 the Capital of the Factory
 having been largely aug-
 mented by the receipt
 during the year of a
 supply of iron from England
 which had been indentured
 for in 1869, a corresponding
 credit had to be afforded
 to Government in the
 Workshop accounts, which
 precluded any payment
 being made for interest
 and net profits.

The value of work
 remaining unfinished at
 the end of the year was Rs
 Public Depto: Rs 12,170-5-8
 Private parties 185-4-7
 Total Rs 12,355-10-3

The

The following statement shows the outstandings on the 31st March last as compared with those at the close of the preceding year.

By whom due	Amount	
	1869-70	1870-71
Public Depts.	8119 12 11	5329 7 2
Private Parties	135 8 10	246 18 4
Total	8255 5 9	5576 1 6

All sums which were due in 1869-70 have, it is believed, since been collected.

St. H. 1718
40
Copy of the above forwarded to the Govt of India in the P.W. Dept. with a request that the appropriation of Rs. 16276-5-3 from the Indian Plant may receive confirmation.

13 June

By Suptg. Insp. 1st Bn.
Comd. of P.W.D.
Despatch 28/6/71

39
Despatch 28/6/71

Genl of 1871 Madras.

PUBLIC WORKS.

To the Insp. Insp. Insp. Insp.
1st Division
and
to the Secretary to the
Genl India

Date

Ref

G O 27 June 1871 No 1717-1718.

Nos. 465 (466)

27 June
1871

27 June
1871
To the Insp. Insp. Insp. Insp.
1st Division
and
to the Secretary to the
Genl India