M.R.O. 1—77,006—6-6-37.

(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. 2654 Press Mis.

69-70

Dated 12 11 18 72

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 12th November 1872.

No. 169. Read the following Endorsement of the Controller of Public Works Accounts, dated Fort St. George, 10th October 1872, No. 1,532:—

From the Deputy Controller, to the Controller of Public Works Accounts, dated Madras, 7th October 1872.

I HAVE the honour to report that, in conformity with your instructions, I have audited the accounts of the Government Workshop at Dowlaishweram for the year 1871-72.

One Statement.

2. The Cash book, Journal, and Ledger were examined in detail. Each item in the former was compared with its voucher, and every entry in the Journal and Ledger was checked and found correctly recorded, with the exceptions noted below:—The several items given in the annual accounts submitted by Captain Mead in April last were also examined and found to agree with the entries in the Ledger.

Vide G. O., No. 1,448, dated 12th June 1872.

3. In the accounts, a sum of Rupees 349-13-8 is credited under "Machinery and Plant," as the value of certain unserviceable tools written off to Profit and Loss, but the actual amount which should have been so treated is Rs. 336-9-10, the difference of Rupees 13-3-10 having been recovered by the sale of the tools. This, however, does not affect the correctness of the financial results of the Factory as shown in the accounts of the year, and I merely notice the circumstance with a view to ensure such transactions being properly recorded in future. In all similar cases the amount realized by sales of unserviceable tools should be credited to "Machinery and Plant" and debited to "Sales" or "Public Departments" as the case may be; the difference only between such realizations and the book value of the tools being debited to "Profit and Loss" and credited to "Machinery and Plant."

4. On the debit side of "Raw Materials and Stores," a sum of Rupees 12,628-4-9 is entered as a transfer from the Mechanical Department, which, on examination, I find represents the value of certain crowbars, pick-axes, etc., etc., made up for stock. The head under which these articles should appear is "Manufactures," and I beg to suggest that this head be opened in the Ledger from the beginning of October 1872. No alteration on this account need be made in the monthly entries of the Ledger under "Raw Materials" and "Mechanical Department" from April to September last, but care should be taken to transfer on the 1st October 1872 to "Manufactures" the total value of all goods manufactured for stock, and remaining at the debit of raw materials on the 30th September 1872. The Journal entry on this account should be "Manufactures debtor to raw materials for value of manufactured articles transferred." This portion of the accounts of the Dowlaishweram Workshop will then be in accord with those kept at the Chepauk Factory for similar expenditure.

Vide Memorandum by Accountant-General, Public Works Department, recorded in G. O., No. 242, dated 24th January 1867.

5. The various items of expenditure under general charges and the sources of profit as recorded in the accounts are exhibited in the following abstract statement:—

CREDITS.

Months.	Profits on Work.	Profits on Stock.	House-rent, Fines, etc., etc.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April 1871...	283 7 6	29 2 1	39 0 0	680 9 6
May ,, ...	167 7 4	67 7 7	51 0 0	577 11 8
June ,, ...	223 12 4	75 5 9	8 0 0	1,208 3 2
July ,, ...	244 10 8	73 14 9	71 0 0	859 4 8
August ,, ...	1,169 15 8	43 13 0	23 8 0	2,611 2 3
September ,, ...	244 5 7	26 13 6	58 0 0	2,186 3 2
October ,, ...	160 2 2	6 8 1	31 0 0	1,539 7 10
November ,, ...	82 14 3	83 7 3	79 14 0	3,578 6 1
December ,, ...	2,023 9 10	148 0 10	54 0 0	3,977 5 8
January 1872...	768 1 4	152 9 10	79 0 0	1,738 12 9
February ,, ...	895 2 8	22 3 5	78 9 7	2,114 5 0
March ,, ...	6,933 10 0	66 1 11	56 6 0	12,087 5 9
	13,197 2 11	785 8 0	629 5 7	33,159 2 1
			Total of Debits...	26,387 0 3
			Net Profits...	6,772 1 10

DEBITS.

Months.	Cost of General Establishments.	Cost of Contingencies.	Cost of Repairs to Tools, Machinery, etc.	Loss on Works.	Loss on Sales.	Depreciation on Block.	Depreciation on Machinery and Plant and value of unserviceable tools.	Interest on Capital.	Total.	Centage charged on Works.
	Rs. A. P.	Rs. A. P.	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 1871...	945 1 4	40 9 6	85 5 8	.....	.....	.....	.....	.....	1,071 0 1	328 15 11
May ,, ...	945 1 4	25 0 0	108 11 10	9 12 9	.....	.....	.....	.....	1,088 9 11	291 12 4
June ,, ...	946 1 4	55 5 3	124 1 0	31 6 0	.....	.....	.....	.....	1,156 13 7	901 1 1
July ,, ...	993 2 6	21 6 0	81 2 10	86 0 5	0 8 9	.....	.....	.....	1,187 4 6	469 11 8
August ,, ...	995 4 8	8 1 0	188 8 8	0 5 6	.....	.....	.....	.....	1,192 8 10	1,373 14 0
September ,, ...	995 4 8	22 7 0	982 0 6	15 11 8	.....	.....	.....	.....	2,015 7 5	1,857 5 1
October ,, ...	994 5 11	16 9 0	237 8 4	2 15 3	.....	.....	*349 13 8	.....	1,601 4 2	1,341 13 7
November ,, ...	995 4 8	77 4 0	106 7 8	168 7 8	.....	.....	.....	.....	1,347 7 2	8,332 2 7
December ,, ...	991 0 7	30 4 0	102 10 9	904 1 9	.....	.....	.....	.....	2,028 1 1	1,751 11 0
January 1872...	998 10 0	38 6 0	95 9 9	117 1 9	.....	.....	.....	.....	1,249 11 6	739 1 7
February ,, ...	995 4 8	36 6 0	67 5 2	.....	.....	.....	.....	.....	1,098 15 10	1,118 5 4
March ,, ...	993 7 4	79 10 0	69 10 2	196 11 10	.....	793 11 4	†423 8 9	8,703 10 9	11,850 1 2	5,011 3 10
	11,793 1 0	451 8 9	2,249 1 6	1,632 9 9	0 8 9	793 11 4	773 1 5	8,703 10 9	26,387 0 3	18,647 1 7

* Value of unserviceable tools.

† Depreciation.

6. At the close of the year there were bills outstanding to the value of Rupees 15,875-0-5, of which amount Rupees 4,369-14-6 have since been realized. The chief portion of the balance represents the value* of an iron girder bridge made up for the Wyaru river in No. 3 Range of the Godavery District, the adjustment of which is deferred pending an allotment of funds for the purpose.

* Rupees 11,499-0-4.

7. The value of stock at the close of the year was Rupees 91,245-1-11. Since my last examination of the accounts, stock† has been taken of all the material in store and a comparison made between the entries in the stock books and the actual quantities in hand. A report of the results has been submitted by the Officer‡ in charge to the Superintending Engineer for transmission to Government. The differences discovered are exhibited in the accompanying statement, of which the following is an analysis:—

† By the Deputy Supdt., Conductor Joyce.

‡ Captain Mead.

	Rs.	A.	P.
Surplus.			
1.—Copper and zinc nails	347	0	9
2.—Copper rod	140	4	4
3.— Do. pipes and old brass	109	8	2
4.— Do. sheets	26	15	3
5.—Sheet iron	40	7	6
6.—Lead piping	23	8	10
7.—Iron nails...	64	4	6
8.—Angle and hoop iron	31	12	9
9.—Corrigated sheet iron, etc.	19	11	5
10.—Iron chain	22	2	10
11.—Sundry small stores	78	15	4
	907	11	8
Deficiencies.			
Butt hinges and large and small files	45	4	7
Coal tar	39	4	0
Small stores	28	4	3
	112	12	10

According to the information furnished to me in person by the officer in charge, Items 1, 3, and 10 under *surplus* appear to be due to the articles concerned having been obtained some years ago on the breaking up of a wooden steamer and deposited in the stores without any value being entered in the stock books. No explanation can be afforded regarding Item 2, and Items 4, 5, 6, 8, 9, and 11 appear to be owing to small over debits to works on the issue of the stores. Item 7 is stated to represent the value of nails made up from scrap iron. It is not clear how the *deficiency* noted as Item 1 occurred. Items 2 and 3 appear to be attributable to wastage, etc.

8. As regards the valuation which the Government in their Proceedings No. 2, dated 1st November 1871, ordered to be made of the machinery and tools and plant in hand, Captain Mead informed me that he found it difficult to determine the actual value of the machinery, but that, on examination, he considered the amount now entered in the books to be correct.

See also G. O., No. 668, dated 7th March 1871.

Articles found in Excess and Deficient on Examination of the Stock at the Dowlaishweram Factory by the Deputy Superintendent Mr. Joyce.

Articles.	Quantity.	Amount. Rs.	A.	P.
Surplus.				
Brass wire	1	1	0	11
Bamboos, poling	1	0	3	8
Brass, old	44 1/16	16	11	9
Brass rod	1 1/16	0	12	10
Boiler tubes	1/2	0	8	2
Bits for braze	1	0	1	1
Black lead	1	0	1	10
Bamboo canes	1	0	0	3
Blue cloth	2 5/16	0	2	3
Bottles, empty	1	0	0	4
Copper sheets	35 1/16	26	15	3
Do. tubes	1 0/16	1	1	6
Do. washers	1 6/16	1	4	1
Cotton	6/16	0	1	8
Copper wire	3 7/32	1	4	3
Do. rod	118 2/16	140	4	4
Do. pipes, old	187 1/2	92	12	5
Dammer	4	0	5	5
Dungries	11/36	0	1	2
Glass panes	2	0	10	4
Glue	6/16	0	3	7
Hemp	8	0	7	4
Iron, round, 7″	5	0	15	0
T iron	8	0	8	3
Angle iron ¾″	365	19	1	0
Hoop iron	159 1/4	15	11	9
Corrugated sheet iron	76	10	4	8
Do. revits	19	8	1	10
Do. nails	1 1/2	0	9	6
Do. washers	1 3/4	0	11	5
Iron chain	163 3/4	22	2	10
,, split wire	1 1/2	0	6	6
,, tubes for boiler	6 1/2	0	6	6
Sheet iron	777	40	7	6
Deficiency.				
Butt hinges	17	9	7	7
Borax	2 3/16	1	1	10
Bunting, red	7/36	0	2	0
Red cloth	5/12	0	2	1
Chalk	3/16	0	0	2
Caulking coir	2	0	1	3
Files, large	12	24	0	0
,, small	15	3	12	0
Grease	12 1/4	3	13	3
Iron castings	18 3/4	1	8	2
Hinges, butt, single	42	8	1	0
Iron wire	1/16	0	0	4
Iron of sizes	156 3/4	9	12	0
Wrought nails	11 5/16	2	9	4
Nails, lead	9 9/16	0	12	2
Oil, gingelly	1/8	0	2	0
Oil, lamp	2 1/2	0	4	0
Oil, wood	1	0	2	11
Oil, linseed, boiled	5/16	0	2	0
Ocre, red	8	1	2	0
Green paint	1/2	0	1	2

Articles.	Quantity.	Amount. Rs.	A.	P.
Surplus.—(Concld.)				
Indian rubber sheet	1	2	12	5
Do. do. valves	1	2	10	1
Lead piping	14	23	8	10
Letharge	1/4	0	1	3
Mercury	1/4	0	5	0
Country nails	363 1/8	64	4	6
Penny nails	19 7/16	5	2	7
Railroad nails	19 1/2	2	12	7
Metal nails	420	347	0	9
Nails, cut	3	0	6	9
Oil, cocoanut	1 1/4	0	2	10
,, machine	3 1/16	0	6	11
Oakum	2	0	3	10
Paint, white	1/2	0	1	4
Yellow paint	14 1/16	0	12	11
White anti-corrosive paint	5 1/2	1	1	8
Paint, lead, anti-corrosive	2	0	5	4
Pitch	1 1/2	0	2	7
Coir rope	2	0	1	0
Rosin	7/32	0	0	10
Red lead	1 3/16	0	6	9
Revits, Europe	70 3/4	3	4	5
Europe steel	3 3/8	1	7	7
Steam gauge water-glass	1	1	5	1
Thread	3/32	0	0	8
Tacks, copper	27	0	0	7
Venetian links, brass	2	0	1	0
Bandy spokes	1	0	15	4
Do. fellers	8			
Dredge rollers	7	18	8	4
Do. double links	32	16	8	0
Brass eye-lets	5	0	4	4
Iron rudders	2	4	6	2
Game boards	2	3	6	3
Total		907	11	8
Deficiency—(Concld.)				
Polish, French	1	0	13	9
Rope, Manilla	5/8	0	5	1
Cavedy ropes	1 1/2	0	0	10
Rags	14	0	1	2
Ropes, coils of coir	1	0	1	2
Shell and seed lark	1/32	0	0	5
Salmoniac	1 1/16	0	6	1
Soap	3/4	0	1	11
Screws of sizes	7	0	0	7
Sand papers	1	0	0	6
Coal tar	596	39	4	0
Tape, white	9	0	3	0
Turpentine	3/32	0	1	3
Tin	1/2	0	6	10
Tin sheets	2	0	3	8
Iron tacks	160	0	1	2
Varnish, Copaul	1 5/8	2	14	1
Do., brush	1/8	0	10	1
Total		112	12	10

SUBMITTED for the information of Government.

2. I quite approve of the suggestion in paragraph 4 and recommend that the Executive Engineer be instructed accordingly through the Superintending Engineer.

3. Adverting to paragraph 6, it is believed that the estimate in connection with which the bridge-work was undertaken is that marginally noted, for which a grant of Rupees 10,000 has been made this year by the Board of Revenue in the* Budget of the Rajahmundry Circle. As this sum will probably be required for the payment of masonry and other works in progress, I would suggest that the Financial Department be moved to make a special grant from the District Road Fund to enable the Range Officer to discharge the dues to the workshop.

Estimate of Rupees 1,13,300, for road from Attili to Tadepalligudem, sanctioned in G. O., No. 565, dated 28th March 1871, in the Revenue Department.

**Vide* Proceedings of the Board of Revenue No. 1,168, dated 2nd July 1872.

4. It is presumed that the results of the recent stock-taking, referred to in paragraph 7, are now before Government, or that they will shortly be reported by the Superintending Engineer.

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

No. 170. ORDER THEREON, 12th November 1872, No. 2,654.

ACCOUNT, No. 18.

THE Controller of Public Works Accounts submits, with his own observations, his Deputy's report on the audit of the accounts of the Dowlaishweram Workshop for 1871-72.

2. The result of the operations of the workshop having already come under the consideration of Government in G. O. No. 1,448 of 12th June 1872, it is only necessary to notice the points regarding which the Deputy Controller offers certain suggestions.

3. The course indicated in paragraphs 3 and 4 for the adjustment of amounts realized by the sale of unserviceable stores and of the value of articles manufactured for stock should be adopted.

4. Paragraph 3 of the Controller's endorsement will be communicated to the Financial Department with a view to the issue of the necessary orders for the provision of the requisite funds to adjust the value of the girder bridge therein referred to.

5. The subject of paragraph 7 of the Deputy Controller's letter will be considered in connection with the report to be submitted by the Superintending Engineer on the result of the recent stock-taking.

6. It appears worthy of consideration by the Officer in charge of the Workshops whether the net profits of the period under review are not sufficiently large to warrant a slight decrease in the percentage charged on Government work, as recently suggested by the Superintending Engineer of the 1st Division.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Acting Superintending Engineer, 1st Division.
,, Controller of Public Works Accounts.
,, Financial Department.
Exd. E. C. Shunker.

Govt. of {1872} Madras.

PUBLIC WORKS.

To

THE ACTING SUPERINTENDING

ENGINEER, 1st Division.

&c., &c., &c.

Dated November 12th.

Recd. *Encl.*

G. O., 12th November 1872, No. 2,654.

NOVEMBER

Nos. 169-170

Dowlaishweram Workshop.—Passing orders on the endorsement of the Controller of Public Works Accounts submitting his Deputy's report on the audit of the accounts of the workshop for 1871-72.

No Enclosure

From

The Deputy Controller

To

The Controller

of Public Works Accounts,

Madras.

Sir,

I have the honor to report that, in conformity with your instructions, I have audited the Accounts of the Government Workshop at Dowlaishweram for the year 1871-72.

2. The Cash bor R. Journal, and Ledger were examined in detail. Each item in the former was compared with its vouchers, and every entry in the Journal and Ledger was checked and found correctly recorded, with the exceptions noted below:- The several items given in the Annual Accounts submitted by Captain Mead in April

Vide G.O. No. 1448 dated 12th June 1872.

last were also examined and found to agree with the entries in the Ledger.

3. In the Accounts, a sum of Rupees 349. 13. 8 is credited under "Machinery and Plant," as the value ascertained unserviceable tools written off to Profit and Loss, but the actual amount which should have been so treated is Rupees 336. 9. 10; the difference of Rupees 13. 3. 10 having been recovered by the sale of the tools. This, however, does not affect the correctness of the financial results of the Factory as shewn in the Accounts of the year; and I merely notice the circumstance with a view to ensure such transactions being properly recorded in future. In all similar cases the amount realized by sales of unserviceable tools should be credited to "Machinery and Plant" and debited to "Sales" or "Public Departments" as the case may be; the difference only between such realizations and the book value of the tools being debited to "Profit and Loss" and credited to "Machinery and Plant."

Vide Memo by Accountant General Public Works Department recorded in P.C. No. 242, dated 24th January 1867.

4. On the debit side of "Raw materials and Stores," a sum of Rupees 12,628. 4. 9 is entered as a transfer from the Mechanical Department, which, on examination, I find represents the value of certain Crow bars, Pick-axes, &c., &c., made up for Stock. The head under which these articles should appear is "Manufactures," and I beg to suggest that this head be opened in the Ledger from the beginning of October 1872. No alteration on this account need be made in the monthly entries of the Ledger under "Raw

Auctionals" and "Rechtsmittel
Department" Henri Appiah
to Schlatter Court, Ashanti
Appeal the Kumasi to transfer
dismissed 15th October, 1872 to
on the 15th October, 1872 to
"Brownfowler, the Kumasi
Native Court Appeals Commis-
sioners" Court Office, Appeals
Kentucky on the 30th
Commissioners Are Granted
September 1872. Are Granted
Return on This Precedents
Should Be "Granted Facilities
by the Kumasi Secretaries
for Native Courts" Also
Articles Principles" Also
Written Appointments
of the Courts Kumasi the
Usual Chief Native Court
Native and the Chief Court
Native Court Kumasi
Secretary for Kumasi
Appeals.

5. The Commissioners Named
Hereinafter Named
Generals Charges and the
Powers of Chiefs Courts are
-ed in the Districts are
Entitled in the following
Native Courts:—

6. At the close of the year there were bills outstanding to the value of Rupees 15,875. 11. 5; of which amounts Rupees 4,369. 14. 6 have since been realized. The chief portion of the balance represents the value of an iron girder bridge ordered out for the Wyndin river in N° 3 Range of the Godaveri District, the obtainment of which is deferred pending an allotment of funds for the purpose.

Rupees 11,499. 11. 11

7. The value of stock on the close of the year was Rupees 9,245. 1. 11. Since my last examination of the accounts, stock has been taken of all the materials in store and a comparison made between the entries in the stock books and the actual quantities in hand. A report of the results has been submitted by the

X By the Deputy Superintendent Conductor Joyce.

Captain Head.

Officer in charge to the Superintending Engineer for transmission to Government. The differences discovered are detailed in the accompanying Statement, of which the following is an analysis:-

Surplus.

1. Copper and Zinc Nails.			347. 11. 9
2. Copper rod.			140. 4. 4
3. — Do — Pipes and old brass.			109. 8. 2
4. — Do — sheets.			26. 15. 3
5. Sheet iron.			40. 7. 6.
6. Lead piping.			23. 8. 10
7. Iron Nails.			64. 4. 6
8. Angle and Roof iron.			34. 12. 9
9. Corrugated sheet iron, &c.			13. 11. 5
10. Iron chain.			22. 2. 10
11. Sundry small stores.			78. 15. 4
			907. 11. 8

Deficiencies.

Bolts Rivets and large and small Nails.			45. 4. 7
Coal Tar.			39. 4. 11
Small stores			28. 4. 3
			112. 12. 10

According to the information furnished to me in person by the Officer in charge, Items 1, 3, and 10 under Surplus appear to be due to the discrepancies between the weights on the issue of the Stores. Item 4 is stated to represent the value of Rails made up from scrap iron. How to clear off the Deficiency mentioned in Item 1 occurred. Items 2 and 3 appear to be attributable to wastage &c.

15

8. As regards the valuation which the Government in their Proceedings No. 2, dated 1st November 1871, ordered to be made of the Machinery and Tools and Plant in hand, Captain Snead informed me that he found it difficult to determine the actual value of the Machinery, but that, on examination, he considered the amounts now entered in the book to be correct.

See ord. G.P. No. 668, dated 7th March 1871.

I have, &c.
(Sd.) J. Divilly.
Deputy Controller of Public Works, Madras.

Madras.
7th October 1872.

No. 1532

1. Submitted for the

information of Government.

2. I quite approve of the suggestion in Para 4, and recommend that the Executive Engineer be instructed accordingly, through the Superintending Engineer.

3. Adverting to Para 6, it is believed that the Estimate in connection with which the bridge work was undertaken is thoroughly marginally noted, for which a grant of Rupees 10,000 has been made this year by the Board of Revenue in the Budget of the Rajahmundry Circle. As this sum

* Estimate of Rupees 115300 for road from Attili to Tadepalligudem sanctioned in G.O. No. 565, dated 28th March 1871 in the Revenue Department.

Vide Proceedings of the Board of Revenue No. 1168, dated 2nd July 1872.

will probably be required for the payment of masonry and other works in progress, I would suggest that the Financial Department be moved to make a special grant from the District Road Fund to enable the Range Officer to discharge the dues to the Workshop.

4. It is presumed that the results of the recent stock taking, referred to in Para 7, are now before Government, or that they will shortly be reported by the Superintending

Engineer.

Office of the Controller of
Public Works Accounts.
Fort St George, 10 October 1872.

F. Rhodes
Controller
Public Works Accts

To

The Secretary to Government
Public Works Department
Madras

Public Works 1872 Dept.
Gen. Govt Proper.
Proud No. 4934.

The Controller
Public Works Accounts,
Madras.

&

The Secretary
to Government,
Public Works Department,
Madras.

Dated 19th October 1872.
Read 19th
Forwarded [illegible]

No. 1532

Submitting for the information of Government a report by the Deputy Controller of the audit which he has made of the accounts of the Government Workshop Establishment and Dockyard for the year 1871-72.

No. 2654-12 Nov/72.

Articles bound in excess and deficient on the examination of the stock at the Howlaish Coir Yarn Factory by the Deputy Superintendent Mr. Joyce.

Articles	Quantity	Amount	Articles	Quantity	Amount
	9	5-	1"	8	5-
10"					
			Brought over		321 65
Brass Wire	1		1. 11 Corrugated sheet Iron	76	10 48
Bamboos Polished	1		" 38 — 4" — rivets	19	8 16
Brass old	44 15/16		1619 — 4" — nails	1/2	- 96
Brass Rod	1/16		" 120 — 5" — Washers	13/4	" 115
Boiler Tubes	1/2		" 82 Iron chain	162 3/4	22 2 10
Bits for braces	1		" 11 — 4" — Split rivets	1/2	- 66
Black lead	1		" 118 — 5" — Tubes for boilers	6 1/2	- 66
Bamboo canes	1		" " 3		
Blue cloth	25/48		" 23 Sheet Iron	777	40 76
Bottles Empty	1		" " 4 Indiana rubber sheet	1	2 125
Copper sheets	25 7/8		26 153 — 6" — 5" Tubes	2	2 101
4" Tubes	4/16		1.16 Lead Piping	14	23 2 10
4" Washers	16/16		1.41 Lekharie	1/4	" 13
Cotton	6/16		" 28 Mercury	1/4	" 5
Copper wire	2 1/32		1. 43 Country Nails	36 3/8	64 46
4" Rod	118 2/16		140 44 Penny Nails	19/16	52 7
5" Pipes old	15 1/2		92 125 Hand rail nails	19 1/2	2 127
Canvas	4		" 55 Metal Nails	420	347 9
Cengrees	11/36		" 12 Nails cut	3	" 69
Can Japanned	2		" 64 Oil Cocoanut	1/4	" 26
Glue	6/16		" 37 5" Machine	3/16	- 61
Hemp	8		" 74 Oakum	2	- 360
Iron Round 1/4	5		" 15 Paint White	1/2	- 14
T Iron	8		" 83 Yellow paint	14 5/8	" 121
Angle Iron 3/4	365		191 White anticorrosive paint	5 1/2	1 10
Hoop Iron	159 1/4		15 69 Paint brad anticorrosive	2	- 52
Carried over	321 65		Carried over		885 129

Brought over ___ 85629

Pitch	1/2	27	Bandy staples	1	} 154		
Coir Rope	2	1	Do bellers	8			
Rosin	7/32	10	Dredge rollers	7	1884		
Red lead	123/32	69	Do double knives	32	168		
Peach Europe	70 3/4	345	Brass eye bolts	5	44		
Europe steel	3 1/2	177	Iron spudders	2	402		
Steam gauge water glass	1	151	Same boards	2	363		
Thread	3/32	8					
Tacks Copper	27	7					
Venetian knives brass	2	1	Total Rupees		90118		

Butt hinges ___ 17 | 974
Borax ___ 2 3/16 | 1140
Bunting red ___ 7/16 | 2
Red cloth ___ 5/12 | 21
Chalk ___ 3/16 | 2
Caulking Coir ___ 2 | 13
Files large ___ 12 | 24
Do small ___ 15 | 312
Grease ___ 12 1/4 | 3133
Iron Castings ___ 18 3/4 | 1842
Hinges butt single ___ 42 | 81
Iron wire ___ 1/16 | 4
Iron of axles ___ 15 3/4 | 912
Wrought Nails ___ 15 15/16 | 2946
Nails brads ___ 9 9/16 | 822
Oil gunjily ___ 1/2 | 2
Oil Lamp ___ 2 1/2 | 4

Oil wood ___ 1 | 211
Oil linseed boiled ___ 5/16 | 2
Ocre Red ___ 8 | 12
Green Paint ___ 1/2 | 12
Polish French ___ 1 | 139
Rope manillaw ___ 5/16 | 51
Cawdy Ropes ___ 1 1/2 | 16
Rags ___ 14 | 12
Ropes Coils of Coir ___ 1 | 12
Shell and sees
Lark ___ 1/32 | 5
Salmoniac ___ 1 1/16 | 61
Soap ___ 3/4 | 111
Screws of sizes ___ 7 | 7
Sand Papers ___ 1 | 6
Coal Tar ___ 5/16 | 394
Tape white ___ 9 | 3

Carried over 108719

Brought over ___ 108719

Turpentine	3/32	13	Varnish copal	1 5/16	2 121
Tin	1/2	60	Do brush	7/16	101
Tin sheets	2	30			
Iron Yards	160	12	Total Rupees		112210

Enclosing in a letter from the Controller of P.W. Accounts, Madras, to the Secretary to Government, P.W. Department, Madras, dated 10th October 1872, No. 1532.

P.W. 4937/72

Public Works Department

No. 2654

Proceedings of the Madras Government

Read the following

From The Controller of P.W. Accounts, T.E. No. 1532/10th Octr 1872

The Controller of Public Works Accounts submits with his own observations, his Deputy's report on the audit of the accounts of the Salaiwiviam Work Shop for 1871/2.

The result of the operations of the Work Shop having already come under the consideration of Government in G.O. No. 1448 of 12th June 1872 it is only

necessary to notice the
points regarding which
the Dy Controller offers
certain suggestions.

The course indicated
in paras 3 and 4 for
the adjustment of amounts
realized by the sale of
unserviceable stores and
of the value of articles
manufactured for stock
should be adopted.

Para 3 of the Con
troller's Endorsement will
be communicated to the
Financial Depts with
directions to the issue of
the necessary orders for
the provision of the requisite
funds

funds to adjust the
value of the finished
items referred to.

The subject of para 7
of the Dy Controller's letter
will be considered in
connection with the re
port to be submitted
by the Supdg Engr at
the result of the recent
Stock taking

It appears worthy
of consideration by the
Officer in charge of the
Workshops whether the
net profits of the period
under review, are not
sufficiently large to
warrant a slight change
in the percentage charged
on

No 4937

Govt. of {1872} Madras.

PUBLIC WORKS.

To The Superintending Engr
1st Division

Dated 5-7 1872

Recd. Encl. 1

G. O. 12th Nov. No. 2654

Nos. 169 & 170

Boardsheeram Workshop.

Passing orders on the Endorsement of the Accountant Genl. Recd. Submitting his Report on the audit of the Accounts of the Workshop for 1871/72.