M.R.O. 1—10,006—28-2-50.

(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. 2707	Press
B.P.—No. 69-70	Misc.
Dated 5.11.1873	195- .

Not to be folded or roughly handled

No. 69. Read the following docket from the Officiating Controller of Public Works Accounts, dated Fort St. George, 9th October 1873, No. 4,317 :—

Copy of the following Report submitted to the Secretary to Government, Public Works Department, for information.

(Signed) T. MOSS,
Officiating Controller of P. W. Accounts.

Report by the Deputy Controller of Public Works Accounts on the Accounts of the Dowlaishweram Workshop for the year 1872-73, *audited on the* 12*th*, 13*th*, *and* 14*th September* 1873.

The audit consisted, as on former occasions, of a close examination of the entries in the cash book, cash abstract book, journal and ledger, and each item of receipt and disbursement was carefully scrutinized and checked with the vouchers produced in support of the same.

2. The various items in the abstract statements furnished by Captain Mead and reviewed in Government Order, No. 1,631, dated 23rd June 1873, were also compared with the closing entries in the ledger and found to agree in every respect.

3. As the rules regarding adjustments by transfer have not been observed in all cases, it has been explained that cash payments are required only when stores are issued or work done for Municipalities or Local Fund Works, the accounts of which are not rendered to this office.

4. Following the method adopted in previous reports a tabular form, an abstract of the profit and loss account, is appended, exhibiting in detail the various items of outlay under general charges, and the different sums of gain.

Months.	DEBITS.									CREDITS.							
	Cost of			Loss on			Depreciation on			Total.	Centage charged on			Profit on				
	General Establishment.	Contingencies.	Repairs to Tools, Machinery, etc.	Mechanical Department.	Sales.	Raw Materials.	Block.	Machinery and Plant and value of unserviceable tools.	Interest on Capital.		Mechanical Department.	Raw Materials.	Manufacture.	Mechanical Department.	Raw Materials.	Manufacture.	Cash, house-rent, fines, etc.	Total.
	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.	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 1872 ...	988 4 8	59 15 0	79 1 0	.....	.....	.....	.....	.....	.....	1,127 4 8	244 0 0	.....	.....	532 9 4	19 7 3	.....	53 8 0	849 8 7
May ,, ...	944 2 5	5 14 0	86 12 8	.....	.....	.....	.....	.....	.....	1,036 13 1	362 11 4	.....	.....	168 10 1	50 5 7	.....	38 8 2	619 14 2
June ,, ...	1,047 8 2	27 5 0	152 3 9	.....	.....	110 9 0	.....	.....	.....	1,337 9 11	469 10 5	.....	.....	109 10 5	1,002 6 5	.....	116 12 0	1,698 7 3
July ,, ...	995 5 11	36 6 7	221 6 9	14 1 4	.....	.....	.....	.....	.....	1,267 4 7	1,353 8 10	.....	.....	2,499 9 0	15 6 5	.....	52 0 0	3,929 8 3
August ,, ...	996 4 8	11 6 0	112 5 0	.....	.....	.....	.....	.....	.....	1,119 15 8	547 11 11	.....	.....	943 3 8	270 4 0	.....	62 13 7	1,824 1 2
Sept. ,, ...	996 4 8	23 13 4	119 13 0	.....	.....	.....	.....	.....	.....	1,139 15 0	1,252 2 6	.....	.....	381 13 1	434 10 3	.....	77 11 0	2,146 4 10
Oct. ,, ...	995 5 11	36 8 0	127 5 11	.....	3 14 7	.....	.....	.....	.....	1,163 2 5	1,121 7 7	.....	.....	695 5 4	4 10 2	.....	69 4 0	1,890 11 1
Nov. ,, ...	996 4 8	13 9 0	226 8 6	.....	.....	.....	.....	.....	.....	1,276 6 2	238 5 2	.....	.....	165 11 1	21 12 11	52 5 4	47 0 0	525 2 6
Dec. ,, ...	995 5 11	35 2 0	77 15 7	.....	.....	.....	.....	*535 14 4	.....	1,[illegible] 5 10	2,539 5 2	.....	.....	569 7 8	46 11 11	.....	47 0 0	3,202 8 9
January 1873 ...	996 4 8	20 5 0	107 12 7	.....	.....	.....	.....	.....	.....	1,124 [illegible] 3	829 1 0	20 3 4	0 4 3	412 1 6	12 2 4	9 4 7	62 0 0	1,345 1 0
Feb. ,, ...	984 6 9	27 8 0	624 5 7	152 12 5	.....	.....	.....	.....	.....	[illegible] 0 9	712 3 8	47 0 4	0 4 3	263 7 2	217 8 7	.....	63 0 0	1,303 8 0
March ,, ...	963 3 5	131 12 2	66 3 6	103 13 0	434 2 8	.....	788 10 8	†414 7 11	8,714 1 11	11,916 7 3	4,406 10 1	51 1 7	43 11 6	2,891 10 0	49 0 8	105 9 10	45 0 0	7,592 11 8
	11,898 13 10	429 8 1	2,041 13 10	570 10 9	438 1 3	110 9 0	788 10 8	950 6 3	8,714 1 11	25,942 11 7	14,076 13 8	118 5 3	44 4 0	9,633 2 4	2,144 6 6	167 3 9	734 3 9	26,918 7 3
																	Total debits...	25,942 11 7
																	Net Profit...	975 11 8

* Value of unserviceable tools.
† Depreciation.

5. The annual charge for depreciation on machinery and plant has been based on the net amount of the valuation after deducting the value of certain unserviceable tools disposed of during the year instead of on the opening balance. By excluding the value of unserviceable tools the net profit has been made to appear Rupees 975-11-8 instead of Rupees 964-9-3. The mistake has been pointed out to the Book-keeper, who will take care in future to adhere strictly to the orders on the subject communicated in G. O., No. 2, dated 1st November 1871.

6. A mistake has also been made in writing off finally in the accounts as irrecoverable bills a sum of Rupees 431-2 8, representing the value of certain planking supplied with an iron girder bridge for Chentagantapolem in the Kistna District, rejected by the Range Officer. As the District Engineer expects to be able to dispose of the planking without much loss at Masulipatam, where timber is scarce, it would have been better to have held the amount as an unadjusted issue until the net loss on the planking had been ascertained when "Sales" may have been credited and "Profit and Loss" debited with the latter only as "Loss on works." No bills for works executed or stores supplied by the workshop should be written off as irrecoverable without the special sanction of Government.

7. Of the amount (Rupees 21,835-2-11) outstanding at the close of the year, Rupees 4,508-11-11 had been adjusted up to the date of my examination of the accounts. The greater portion of the balance will be realized this month, Rupees 17,253. the Executive Engineer in charge of the Western Delta Range having received an allotment for the payment of the amount outstanding on account of the bridges referred to in G. O., No. 1,631, dated 23rd June 1873.

8. The stock in hand on the 31st March last stood as follows:—

	Rs.	A.	P.
Iron, brass, copper	46,163	3	3
Timber	4,309	15	11
Charcoal and coke	202	0	11
Manufactured articles remaining unsold	18,772	9	1

9. The last stock-taking of the stores of the factory was completed in July 1872, and under the orders communicated in G. O, No. 405, of 6th February 1873, it will in future be necessary to take stock and fix valuation at least once in three years. The quantity of timber in store is, however, frequently checked by the Deputy Superintendent, Mr. Joyce, and verified with the balances shown in the Stock Accounts. The last examination has just been completed with satisfactory results.

Fort St. George,
7th October 1873.

(Signed) J. MILLS,
Dy. Controller, P. W. Accounts.

No. 70. Order thereon, 5th November 1873, No. 2,707.

ACCOUNT, No. 7.

The audit report of the Deputy Controller on the accounts of the Dowlaishweram Workshops for the year 1872-73 will be communicated to the District Engineer, Godavery, who will submit a report on the final result of the transaction noticed in paragraph 6, and prohibit in future sums being written off to "Profit and Loss" without the sanction of Government.

Proceedings of the Madras Government, Public Works Department,
5th November 1873.

2. As the operations of the year 1872-73 have already come under review,* His Excellency the Governor in Council will content himself with remarking here that the accounts of the factory appear on the whole to be kept in a satisfactory manner.

* G. O., No. 1,631, dated 23rd June 1873.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the District Engineer, Godavery.
" Officiating Controller of Public Works Accounts.

Exd S. T. Austin.
Spare Copies

Office of the Controller of
Public Works Accounts
Fort St. George 7th October 1873.

No 4317

Copy of the following report
submitted to the Secretary to
Government, Public Works De-
-partment for information.-

Sd/-

Offg Controller of P. W. Accts

ort by the Deputy Controller of Public
's Accounts, on the accounts of the
Vaishnocraw Workshop for the year
73 audited on the 12th, 13th and 14th
tember 1873.

The audit consisted, as on
former occasions, of a close
examination of the entries
in

in the Cash book, Cash Ab-
=stract book, Journal & Ledger,
and each item of receipt and
disbursement was carefully
scrutinized and checked with
the vouchers produced in sup-
=port of the same.

2. The various items in
the abstract statements fur-
=nished by Captain Mead and
reviewed in Government Order
No. 1631, dated 23d June 1873, were
also compared with the closing
entries in the Ledger and
found to agree in every res-
=pect.

3. As the rules regarding
adjustments by transfer have
not been observed in all cases

it

it has been explained that
cash payments are required
only when stores are issued
or work done for Municipa-
=lities or Local Fund works
the accounts of which are
not rendered to this office.

4. Following the method
adopted in previous reports
a tabular form an abstract
of the Profit and Loss ac-
=count is appended, exhibit-
=ing in detail the various
items of outlay under general
charges, and the different
sums of gain.

Debits

Months	Cost of General Establishment	Cost of Con tingencies	Cost of Repairs to tools Machinery &c &c	Loss on Mechanical Dep.tt	Loss on Sales	Depreciation on Raw materials	Depreciation on Block	Depreciation on Machinery & Plant & value of unserviceable tools	Interest on Capital	Total
April 1872	98848	595	191							
May "	94425	514	8628							1127 81
June "	104782	275	15239							1036131
July "	995511	3667	22169	1414		1109				1337911
August "	99648	116	1125							126747
September	99648	23134	11913							1119158
October "	995511	368	12711							1139 15
November	99648	139	22686		3147					116325
December	995511	352	7715							12762
January 73	99648	206	10727				535148			1648510
February	98469	278	62157	15225						112463
March "	96335	13122	6636	4036	3428		188108	4147	116714	1111967 3
	1189813	10429	81204	13105	70109	4381 3	1109	188108	950638	714 1128942 117

* Value of unserviceable
* Depreciation.

Credits

Centage charged on Mechanical Department	Raw materials	Manufacture	Profit on Mechanical Department	Raw materials	Manufacture	Cash Interest fines &c	Total.
244 " " "	" "	53294	1973			538 "	84987
362114 " " "	" "	165101	6057			3832	619142
469105 " " "	" "	109105	100265			11613 "	169873
1353810 " " "	" "	24999 "	1565			62 " "	392083
547 1111 " " "	" "	94338	2704 "			62137	182412
125226 " " "	" "	381131	434103			7711 "	2146410
112177 " " "	" "	69554	4102			694 "	189011
238562 " " "	" "	165111	21211	5254		47 " "	52526
253952 " " "	" "	56978	46111	" "		47 " "	320289
8291 " 2034	" 43	41216	1224	947		62 " "	13451 "
712 38 47 " 4	" 43	26372	2187	" "		63 " "	130380
4406101 51 17	43116	289110 "	49 " 8	105910		45 " "	7592118
14,076138	11853	444 "	963324	214466	1639	73439	26918 73

tools

Total debits 25942117
Net Profit 975118

5. The annual charge for depreciation on Machinery and Plant has been based on the net amount of the valuation after deducting the value of certain unservice-able tools disposed of during the year instead of on the open-ing balance. By excluding the value of unserviceable tools the net profit has been made to appear Rupees 975-11-8 instead of Rs. 964-9. 3. The mistake has been pointed out to the Book-keeper who will take care in future to adhere strictly to the orders on the sub-ject communicated in G. O. No. 2 dated 1st November 1871.

6. A mistake has also been made in writing off finally in the accounts as irrecover-able, bills a sum of Rupees 434-2-8 representing the value of certain planking supplied with an Iron girder bridge for Chentagantapalem in the Kistna District re-jected by the Range Officer. As the District Engineer ex-pects to be able to dispose of the planking without much loss at Masulipatam where timber is scarce, it would have been better to have held the amount as an unadjusted issue until the net loss on the planking had been as-certained

ascertained when "Sales" may have been credited and "Profit and Loss" debited with the latter only as "Loss on works." No bills for works executed or Stores supplied by the workshop should be written off as irrecoverable without the special sanction of Government.

7. Of the amount Rupees (21835-2-11) outstanding at the close of the year Rupees 1508-11-11 had been adjusted up to the date of my examination of the accounts. The greater portion of the balance will be realized this month, the Executive Engineer in charge of the Western Delta Rodge having received an allotment Rs. 17,253 1

allotment for the payment of the amount outstanding on account of the bridges referred to in G. O. No. 1631, dated 23rd June 1873.

8. The stock in hand on the 31st March last stood as follows.

Iron, brass, copper	Rs. 46163-3-3
Timber	4309-15-11
Charcoal & Coke	202-0-11
Manufactured articles remaining unsold	18772-9-1

9. The last stock taking of the Stores of the Factory was completed in July 1872, and under the orders communicated in G. O. No. 105 of 6th February 1873, it will in future be necessary

to

to take stock and fix valuation
at least once in three years.
The quantity of timber in store
is, however, frequently checked
by the Deputy Superintendent
Mr Joyce and verified with
the balances shewn in the
Stock Accounts. The last ex-
amination has just been com-
pleted with satisfactory results.

I Signe of J. Mills
Deputy Controller of
Public Works Accounts.

Office of the Controller of
P.W. Accts
Fort St George 7th Oct 1873

97

P. W. Sept.

No. 2707

15 X

Proceedings of the Madras Government

Under date the October 1873

Read the following

From the Hy Controller of
P. W. Accounts.

(Here enter No 4317 of 9th October 1873)

The Audit report
of the Deputy Controller
on the accounts of the
Dowlaishweram Workshops
for the year 1872-73 will be
communicated to the
District Engineer Godavery,
who will submit a report
on the final result of the
transaction noticed in
paragraph 6, and probable
in

P. W. 1873 Depart.
Rec'd 1 Novr
From No. 5525.
The Offg Controller of
P. W. Accts
To
The Secretary to Govt.
P. W. D.
Fort St George
No 4317.
Dated 9 Oct 73.
Rec'd 10 Oct 73.

Copy of letter recd
from Offg Contr. P. W. Accts.
reporting on the Accts.
of the Dowlaishweram
Workshops for 1872-73
No. 2707-5 Nov 1873

No. 69.

Audited Copy 13 Oct 73

in future sunnd being written off to Profit and Loss without the sanction of Government.

As the observations of the year 1872-73 have already come under review of His Excellency the Governor in Council will content himself with remarking here, that the Accounts of the Factory appear on the whole to be kept in a satisfactory manner.-

Sd/-

Sd/- 69-70

Sd/- 23/6/73
Sd/- 12 & Copy 13 Sept/73

G.O. 631 of 23rd June 1873.

To
The Executive Engineer
Godavery
Controller P.W.A.

S.C ended 13/11/73

No. 5525

Govt. of {1873} Madras.

PUBLIC WORKS.

To
The District Engineer
Godavery

Dated

Recd. Encl.

G. O., 5th Nov. 73, No. 2707.

Nos. 69 & 70

Dowlaishweram Workshop.

Papers relative to reports by the Dy Controller P.W. Accts on the accounts of the Workshop for 1872/73.