

(1) Number of pages _____

(2) Date of repair _____

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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1988	Press
B.P. No.		Mis.
Dated	13-7-	1875-195

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*Proceedings of the Madras Government, Public Works Department,
13th July 1875.*

Read the following papers:—

No. 358. From Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Officiating Secretary to Government, Public Works Department, dated Fort St. George, 11th June 1875, No. 4.

I HAVE the honor to submit, for the information and orders of Government, a report

1 Letter, No. 24, dated 29th April 1875, from Officer in charge of the Dowlaishweram Workshops.

1 Abstract Statement A to P.

1 List of Outstandings.

1 Note by Deputy Controller.

1 Copy of Resolution by Government of North-Western Provinces, No. 720, dated 14th March 1872.

by Captain Brockman on the operations of the Dowlaishweram Workshops during the year 1874-75, together with abstract statements showing the financial results of the year's transactions.

2. These accounts are accompanied by a note by the Deputy Controller, to whom the audit of the Dowlaishweram Workshops has hitherto been entrusted, and who is thoroughly acquainted with the Workshop books and the financial transactions of the past year. To this note, I have the honor to refer you for any particular information that may be required with regard to the accounts of the year 1874-75.

3. There are, however, one or two points of general interest connected with the accounts which are not touched upon in the Deputy Controller's note.

The working expenses of the shops include a charge payable to Government for interest on Capital.* The rate at present charged is 5 per cent. per annum in accordance with G. O., No. 295, dated 29th January 1869. Money, however, has got cheaper since the year 1869. From the official year 1871-72 the rate of interest charged by Government to loan works has been $4\frac{1}{2}$ per cent., and I think the Workshops might fairly be allowed the benefit of the fall in the rate of interest.

4. The Workshop accounts were originally started with the intention of keeping them entirely outside of, and separate from, the ordinary accounts of the department. The intention, however, does not appear to have been carried out.

5. The Public Works Department, which acts towards the Workshops in the capacity of banker annually on the 31st March, seizes on the Workshop cash balance. If this balance is at credit, it considers this credit balance as its own; if at debit, the deficiency is a charge against the Public Works Budget grant. The net expenditure being brought into the Government accounts, the accounts of the Workshops would appear to be, and always to have been, as integral a portion of the General Public Works Accounts as those of any Executive Division in India.

6. Not only this, but the Public Works Department (revenue side) insists on the Workshops paying up in cash within the year not only all liabilities incurred for interest, cash, and stores, &c., but also the net profits shown in the year's accounts. These net profits are book figures based on assets and liabilities. No time is allowed to the Workshops to realize their assets; immediate payment under the present system is demanded; and if the Workshop cash balance is unable to meet the demand (a demand which it is absolutely impossible to meet till all assets are realized), the Public Works Department, revenue side, calls on the Public Works Department, expenditure side, to make good the deficiency out of the Public Works Department grant.

* It is to be noted that the term "Capital" as used in Captain Brockman's report, &c., means not the capital sunk in the shops, but the entire debt whether on capital or revenue account due by the Workshops to Government in its capacity of banker.

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7. In the present instance, there is a deficiency in the Workshop cash balance of only Rupees 518-11-0; there is a liability of Rupees 7,544-2-8 due to Government on account of interest on capital, and there are book net profits shown in the accounts to the extent of Rupees 3,139-4-8, the whole amounting to Rupees 11,232-2-4, which having to be shown in one side of the Public Works Accounts as revenue have to be shown on the other side as expenditure from the grant of Tools and Plant. On all this, I can only remark that were all Commercial Companies called upon to pay up all their liabilities, and also to pay their dividend in full on the very date of closing their accounts, and without any time being given to realize their assets, they would one and all appear much in the same state of hopeless insolvency as does the Dowlaishweram Factory under this curious system of treating its accounts.

8. Other circumstances seem to make this course more than ordinarily iniquitous in the case of the Dowlaishweram Workshops. The very department which insists on such prompt payment of all debts due to itself as banker takes no steps to secure to the Workshops corresponding prompt payment of its own debts in its capacity as customer. In the present case, it will be observed that public departments owe the Workshops some Rupees 6,863-4-5.

The whole liabilities, however, *viz.*, Rupees 11,232-2-4 are under the present system added to the Capital or Loan account, and interest on the balance of this Capital account as it stands on the 31st March is charged to the Workshops for the whole year, so that Government in its capacity as banker charges the Workshops interest for the whole year on unrealized assets, that probably are realized in full within the next two months, and which assets are due in a great part from the banker himself.

9. It appears to me it would be better to carry out the original intention and let the Workshop accounts be quite distinct from the ordinary accounts of the department, as is somewhat the case with the Roorke shops, *vide* Resolution by the North-West Government, No. 720, of 11th March 1872, a copy of which is enclosed (to be returned).

Let the block be valued and a capital account opened with the present value of the block, and a certain working balance of, say, Rupees 1,00,000 to cover all the necessary balance of raw materials, stores, cash, &c., &c. On the whole of this Capital account let the Workshops pay interest to Government at the rate prescribed for the time being for loan works.

Let a revenue drawing account be kept by the shops with the treasury entirely distinct from the Government accounts. This account would open with the floating balance of cash, to it would be credited all transfer receipts and cash received for work done, sales of stock, &c., &c., and from it would be met all the expenditure of the shops. On the monthly balance of this account the Workshops should receive from Government interest at the same rate as they pay Government (this with the object of making it the interest of the Superintendent of the shops to work with a smallest possible working balance).

The rates charged to public departments should be such as just to cover on an average all the working expenses incurred including general charges, repairs, depreciation, wear and tear, &c., &c., 10 or 12 per cent. being added to these rates for work done on private account. Of this extra percentage payable on private work done, a moiety should, I think, be allowed as a bonus to the supervising staff.

10. The books of the shops would then show revenue transactions alone, the system proposed would place the Workshop accounts on an ordinary commercial basis;

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and it would obviate the sudden violent changes in the Public Works Department budget, of which the present is an instance. The proposed change would involve no expenditure and could be readily carried out in the Workshop accounts.

11. At present there is a certain amount of incongruity involved in entering under an Imperial grant for the *bona fide* purchase of Tools and Plant fictitious expenditure arising partly from certain Workshop bills remaining unpaid for work done for all the other services together, for Local, for Provincial, for Extraordinary as well as for Ordinary Imperial works.

From Captain R. R. E. BROCKMAN, R.E., Executive Engineer in charge of Government Workshops, Dowlaishweram, to Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, dated Dowlaishweram, 29th April 1875, No. 24.

I HAVE the honor to submit, herewith, the annual accounts* of the Dowlaishweram Workshop for the year 1874-75.

* Statements A to P.

2. The Government sanctioned in their Order, No. 891, dated 30th March 1874, a sum of Rupees 1,00,000 as a fixed working cash allotment which was drawn in full from the treasuries on monthly credit orders.

3. The payments into the treasury to the credit of Government during the year amounted to Rupees 11,798-8-4, and the amount credited by transfers was Rupees 87,652-12-8, making a total of Rupees by 99,451-5-0 paid by the Workshop to Government.

4. This amount it will be seen is less than that of the sum received from Government on credit orders by Rupees 548-11-0.

5. The following statement, comparing the Capital amount on the 31st March 1874 with that on the 31st March 1875, shows an increase of capital by Rupees 11,232-2-4 :—

Items.	Capital on 31st March 1874.			Capital on 31st March 1875.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Block	37,871	11	11	38,515	5	7	643	9	8	.....	.....	.....
Machinery and plant	20,871	15	4	23,341	11	1	2,469	11	9	.....	.....	.....
Raw materials	45,944	3	9	62,111	6	1	16,167	2	4	.....	.....	.....
Manufacture	19,077	15	9	17,511	11	10	.....	.....	.....	1,566	3	11
Mechanical department	18,565	13	2	12,352	13	3	.....	.....	.....	6,212	15	11
Sales	505	1	9	1,419	4	2	914	2	5	.....	.....	.....
Public department	8,046	8	5	6,863	4	5	.....	.....	.....	1,183	4	0
	1,50,883	6	1	1,62,115	8	5	20,191	10	2	8,962	7	10
Deduct ... ..	.....	.....	.....	1,50,883	6	1	8,962	7	10	.....	.....	.....
Increase on capital ... ..	.....	.....	.....	11,232	2	4	11,232	2	4	.....	.....	.....
Remaining in stock	52,128	7	2	63,571	14	1	.....	.....	.....	.....	.....	.....
Deduct unpaid	6,184	3	5	1,460	8	0	.....	.....	.....	.....	.....	.....
	45,944	3	9	62,111	6	1	.....	.....	.....	.....	.....	.....

Remarks regarding the increase of the following items :—

	RS.	A.	P.		RS.	A.	P.
Block	643	9	8	Cost of a new shed erected for timber	639	6	1
				Do; improvements to the building			
				rented to Deputy Superintendent.	761	10	6
					1,401	0	7
				Deduct depreciation	757	6	11
				Increase	643	9	8

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RS.	A.	P.		RS.	A.	P.
Machinery and Plant.	2,469	11 9	Value of fire engine received from General Stores, Madras ...	1,516	1 3	
			Blocks and chain received from Upper Godavery stores ...	419	13 6	
			Value of one boat received from No. 1 Range ...	500	0 0	
				2,465	14 9	
			Other tools, &c. ...	888	5 9	
				3,354	4 6	
			Deduct depreciation ...	884	8 9	
				2,469	11 9	

Raw Materials... 16,167-2-4—A large supply of stores received from Europe, viz., Rs. 20,000.

6. The following are the details of the amount to be paid to Government or increase in the capital :—

	RS.	A.	P.
Total allotment of cash ...	1,00,000	0 0	
Deduct total amount paid in treasury and credited by transfers.	99,451	5 0	
	548	11 0	
Net amount due to Government ...	7,544	2 8	
Add interest on capital to be paid to Government	3,139	4 8	
Net profit do. do. ...	11,232	2 4	

This amount has been added to capital instead of being credited to Government.

7. The gross profits of the shop, as shown in statement, are Rupees 31,403-10-7, and against this the following are the charges :—

	RS.	A.	P.
Cost of general establishment and contingencies ...	13,687	10 3	
Repairing tools, machinery, buildings, &c. ...	1,677	12 11	
Loss on works ...	3,757	9 8*	
Do. on stores ...	36	0 9	

	RS.	A.	P.
Machinery.—Value of unserviceable tools and plant.	386	3 9	
Depreciation ...	417	7 0	
	803	10 9	
Block, do. ...	757	6 11	
Interest on capital ...	7,544	2 8	
	28,264	5 11	
Showing a net profit to workshop ...	3,139	4 8	

8. A list of unpaid bills is herewith sent, from which it will be seen that a sum of Rupees 8,282-8-7 is due, but of this a sum of Rupees 2,989-12-2 has been since realized and expected, most part to be realized both in current and next month.

* The loss on works undertaken by the shops arises from the rates allowed in the sanctioned estimates for the repairs of the floating plant being lower than the present cost value of the materials, when the repairs were actually set in hand. The estimates were not revised and so the shops had to bear the extra cost.

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9. Although the capital has been increased, I may observe that the last year's working transactions on the whole are satisfactory, as the shop has worked as near as possible to the amount of 1873-74, and yielded a profit of Rupees 3,139, after paying its establishment, interest, and all other charges.

GOVERNMENT WORKSHOP, DOWLAISHWERAM.

STATEMENT A.

Block for 1874-75.

Dr.	RS.	A.	P.	Cr.	RS.	A.	P.
To balance on 1st April 1874	37,871	11 11		By profit and loss for depreciation on Rs. 37,871-11-11 at 2 per cent. per annum...	757	6 11	
" mechanical department for work done to buildings ..	1,401	0 7		" balance ...	38,515	5 7	
Total ...	39,272	12 6		Total ...	39,272	12 6	

STATEMENT B.

Machinery and Plant for 1874-75.

Dr.	RS.	A.	P.	Cr.	RS.	A.	P.
To balance on 1st April 1874	20,871	15 4		By sales ...	39	10 0	
" mechanical department for work done to machinery and tools during the year	682	1 11		" raw materials ...	41	4 0	
" public department (plant received from public department) ...	2,465	14 9		" profit and loss, being the value of unserviceable tools, &c. ...	386	3 9	
" raw materials (transferred to tools and plant) ...	191	5 4		" do. for depreciation on Rs. 20,871-15-4 at 2 per cent. per annum ...	417	7 0	
" manufacture do. do. ...	14	14 6		" balance ...	23,341	11 1	
Total ..	24,226	3 10		Total ...	24,226	3 10	

STATEMENT C.

Raw Materials for 1874-75.

Dr.	RS.	A.	P.	Cr.	RS.	A.	P.
To balance on 1st April 1874	52,128	7 2		By mechanical department (materials issued to works).	72,082	8 9	
" purchase ...	46,135	2 3		" public department ...	1,427	12 7	
" mechanical department for charges, &c., on stores ...	7,714	13 11		" sales ...	496	12 10	
" public department (stores received from public department) ...	10,229	5 5		" machinery and plant (stores issued to plant) ...	191	5 4	
" Machinery and Plant (materials received from plant) ...	41	4 0		" profit and loss (loss sustained on stores) ...	36	0 9	
" London supplies ...	20,346	15 4		" balance ...	63,571	14 1	
" Profit and Loss (profit on stores) ...	1,049	0 4					
" do. do. (centage for general charges) ...	161	5 11					
Total ...	1,37,806	6 4		Total ...	1,37,806	6 4	

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STATEMENT D.

Dr.		Cr.	
Manufacture for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To balance on 1st April 1874	19,077 15 9	By mechanical department (articles issued to works)	8,373 15 10
" mechanical department (transferred)	8,484 13 9	" public department	1,392 13 4
" public department (articles received from public department)	60 0 1	" sales	510 4 10
" profit and loss (profit on M. F.)	39 13 1	" machinery and plant (articles issued to machinery and plant)	14 14 6
" do. (percentage for general charges)	141 1 8	" balance	17,511 11 10
Total	27,803 12 4	Total	27,803 12 4

STATEMENT E.

Dr.		Cr.	
Mechanical Department for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To balance on 1st April 1874	18,565 13 2	By sales	6,082 7 0
" cash	30,189 8 0	" public department (for work done and stores supplied to public department)	1,16,758 3 3
" raw materials	72,082 8 9	" raw materials, charges, &c., on stores	7,714 13 11
" manufacture	8,373 15 10	" manufacture (for articles made up)	8,491 13 9
" public department	149 0 11	" machinery and plant	682 1 11
" profit and loss (percentage)	20,814 4 6	" block (improvements to buildings)	1,401 0 7
" do. (extra profit)	8,736 9 1	" profit and loss (for repairs of buildings, tools, &c.)	1,677 12 11
Total	1,58,911 12 3	" do. (loss on works)	3,757 9 8
		" balance	12,352 13 3
		Total	1,58,911 12 3

STATEMENT F.

Dr.		Cr.	
Sales or Bills receivable for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To balance on 1st April 1874	505 1 9	By cash	6,073 0 3
" mechanical department	6,082 7 0	" public department	142 0 0
" machinery and plant	39 10 0	" balance	1,419 4 2
" manufacture	510 4 10		
" raw materials	496 12 10		
Total	7,634 4 5	Total	7,634 4 5

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STATEMENT G.

Dr.		Cr.	
Public Department for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To balance on 1st April 1874	8,046 8 5	By transfers	1,20,904 1 2
" mechanical department	1,16,758 3 3	" manufacture	60 0 1
" transfers	12,904 5 2	" raw materials	10,229 5 5
" sales	142 0 0	" mechanical department	149 0 11
" manufacture	1,392 13 4	" machinery and plant	2,465 14 9
" raw materials	1,427 12 7	" balance	6,863 4 5
Total	1,40,671 10 9	Total	1,40,671 10 9

STATEMENT H.

Dr.		Cr.	
Purchase or Bills payable for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To cash	50,858 13 8	By balance on 1st April 1874	6,184 3 5
" balance	1,460 8 0	" raw materials	46,135 2 3
Total	52,319 5 8	Total	52,319 5 8

STATEMENT J.

Dr.		Cr.	
Cash for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To Government (for credit order)	100,000 0 0	By Government (amount paid into treasury)	11,798 8 4
" sales (for amount recovered in payment of bills)	6,073 0 3	" purchase	50,858 13 8
" profit and loss (for amount of house-rent, fines, &c., &c.)	461 8 0	" mechanical department (for amount paid to works)	30,189 8 0
Total	106,534 8 3	" establishment and contingent	13,687 10 3
		Total	106,534 8 3

STATEMENT K.

Dr.		Cr.	
Government for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To cash (for payments into treasury)	11,798 8 4	By cash (for credit orders)	100,000 0 0
" transfers	107,999 12 0	" London supplies	20,346 15 4
" capital (for increase)	11,232 2 4	" profit and loss (for interest on capital Rs. 1,50,883-6-1 at 5 per cent. per annum)	7,544 2 8
Total	131,030 6 8	" do. for net profit	3,139 4 8
		Total	131,030 6 8

STATEMENT L.

Dr.		Cr.	
Transfers for 1874-75.			
Rs.	A. P.	Rs.	A. P.
To public department	120,904 1 2	By public department	12,904 5 2
Total	120,904 1 2	" Government	107,999 12 0
		Total	120,904 1 2

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STATEMENT M.

Dr. Profit and Loss for 1874-75.		Cr.	
	RS. A. P.		RS. A. P.
To cash paid for establishment and contingent ...	13,687 10 3	By mechanical department percentage ...	20,814 4 6
„ mechanical department. } Repairs of build- ings ...	1,677 12 11	Extra profit ...	8,736 9 1
„ } Loss on works 3,757 9 8			29,550 13 7
„ raw materials ...	5,435 6 7	„ raw materials percent- age ...	161 5 11
„ machinery and plant value of unserviceable tools ...	386 3 9	Profit ...	1,049 0 4
Depreciation ...	417 7 0	„ manufacture percentage. Profit ...	141 1 8
	803 10 9	„ cash ...	180 14 9
„ block (for depreciation) ...	757 6 11		461 8 0
„ Government for interest on capital ...	7,544 2 8		
„ do. for net profit ...	3,139 4 8		
Total ...	31,403 10 7	Total ...	31,403 10 7

STATEMENT N.

Dr. London Supplies for 1874-75.		Cr.	
	RS. A. P.		RS. A. P.
To Government ...	20,346 15 4	By raw materials ...	20,346 15 4
Total ...	20,346 15 4	Total ...	20,346 15 4

STATEMENT O.

Dr. Capital for 1874-75.		Cr.	
	RS. A. P.		RS. A. P.
To balance ...	162,115 8 5	By balance ...	150,883 6 1
		„ Government (for increase).	11,232 2 4
Total ...	162,115 8 5	Total ...	162,115 8 5

STATEMENT P.

Dr. Balance for 1874-75.		Cr.	
	RS. A. P.		RS. A. P.
To block ...	38,515 5 7	By purchases ...	1,460 8 0
„ machinery and plant ...	23,341 11 1	„ capital ...	162,115 8 5
„ raw materials ...	63,571 14 1		
„ manufacture ...	17,511 11 10		
„ mechanical department ...	12,352 13 3		
„ sales ...	1,419 4 2		
„ public department ...	6,863 4 5		
Total ...	163,576 0 5	Total ...	163,576 0 5

DOWLAISHWERAM,
29th April 1875.

(Signed) R. R. E. BROCKMAN, Captain, R.E.,
Ex. Engr. in charge of Govt. Workshop.

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List of unpaid Bills up to the end of March 1875.

Ranges, &c.	Works.	Date of Bill.	No. of Bill.	Amount.	Total.	Remarks.
				RS. A. P.	RS. A. P.	
No. 1 Range ...	New lighthouse ...	24th Oct. 1874.	409	223 0 0		
	Do. ...	24th Nov. „	468	2 5 9		
	Four second-class ferry boats.	21st Jan. 1875.	606	267 0 0		
	Baduguwamlunkadu ...	21st do.	599	88 0 0		
	Iron gauge rod for Tapa- sarum.	21st do.	602	1 8 0		
	Amicut Works ...	30th do.	710	1 8 3		
	Choppella Lock ...	8th Feb. 1875.	715	24 3 2		
	Cocanada Canal Locks ...	8th do.	757	28 2 0		
	Choppella Weir ...	10th Mar. 1875.	773	672 0 0		
	Steamer Godavery ...	10th do.	786	55 0 0		
	Amicut Works ...	19th do.	817	3 9 7		
	Main Drainage ...	24th do.	826	15 0 0		
	Cocanada Canal Locks ...	24th do.	823	13 9 10		
	Amicut Works ...	31st do.	841	332 8 0		
	Do., 200 crowbars ...	31st do.	855	350 0 0		
	Quarry, Dowlaishweram.	31st do.	856	162 8 0		
	Amicut Works ...	31st do.	858	453 12 0		
	Vella, north side, H. L. channel.	31st do.	859	24 12 0		
	Steamer Godavery ...	31st do.	870	10 4 8		
	Amicut Work ...	31st do.	872	22 8 0		
	Yerrampalem Quarry ...	31st do.	880	4 3 11		
No. 2 Range ...	Do. do. ...	31st do.	873	14 4 11		
	Do. do. ...	31st do.	875	5 12 1		
	Amicut Works ...	31st do.	878	2 2 10		
	Avlamoore rest-house ...	31st do.	881	345 0 0		
	Amicut Works ...	31st do.	884	2 1 0		
	Do. ...	31st do.	885	46 10 10		
	Archmedian screws ...	31st do.	890	288 0 0		
	Collector's Cutcherry ...	31st do.	891	146 0 0		
	No. 7 Iron Canal Punt, re- pairing.	31st do.	896	245 0 0		
				3,905 6 10		
No. 3 Range ...	Chunam mill irons ...	24th do.	823	41 4 0		
	Amalapoore Bridges ...	27th do.	829	371 4 0		
	Stores ...	31st do.	843	7 2 7		
	Mooockamal Bridge ...	31st do.	844	51 12 0		
No. 4 Range ...	Venkia Canal, Girder bridge.	28th Feb. 1875.	770	42 0 0		
	Paremolla Lock ...	15th Mar.	793	56 0 0		
	Tadapilly Goodiem bridge ...	19th do.	800	6 5 11		
	Low level channel ...	24th do.	822	6 0 10		
	No. 4 dredge ...	31st do.	831	3 7 0		
	Radary boats ...	31st do.	842	55 0 0		
	Koder rest-house ...	31st do.	847	728 0 9		
	Guvumpandi do. ...	31st do.	848	681 8 9		
	Brass wheels and chains.	31st do.	845	41 4 4		
	Boats, numbering ...	31st do.	846	4 14 6		
	Nuckala Weir ...	31st do.	849	360 0 0		
	Uttele Canal ...	31st do.	850	63 8 0		
	Chellepetta Weir ...	31st do.	851	59 14 0		
	Archmedian screws ...	31st do.	853	43 0 0		
	Koder Lock ...	31st do.	893	70 4 2		
Private ...	Seddacurtar do. ...	31st do.	894	70 4 2		
	Officer in charge of coal boring operations.	Different dates.	...	.....		
	Superintendent of Central Jail, Rajahmundry	24th Mar.	824	.....		
	District Engineer's Stores	Different dates.	...	.....		
	Total, Public Dept.	.....	...	.....	6,863 4 5	
Private ...	Soles.					
	J. Hannon, Esquire ...	30th Jan. 1875.	706	11 5 0		
	Sree Rajah V. M. G. Ramarow Bahadur, Zemindar of Pittapur.	Different dates.	...	1,185 5 0		
Private ...	Mr. R. Harris ...	Do.	...	13 2 8		

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List of unpaid Bills up to the end of March 1875.—(Concluded.)

Ranges, &c.	Works.	Date of Bill.	No. of Bill.	Amount.	Total.	Remarks.
	<i>Sales.—(Concluded.)</i>			RS. A. P.	RS. A. P.	
	G. Sreenivasarow Pantulu	28th Feb. 1875.	763	0 15 0		
	Serjeant E. W. Bennett...	Different dates.		4 1 4		
	Mr. P. Hookeus	31st Oct. 1874.	452	3 12 7		
	M. Sattelingum	20th Nov. "	433	2 1 0		
	Conductor J. Joyce	Different dates.		97 7 10		
	Mr. G. Vanderbeck	11th Dec.	533	0 4 0		
	" Adams	11th do.	535	0 10 0		Since paid.
	C. Appalaswamy	31st do.	554	0 6 7		
	Mr. H. Densen	30th do.	673	1 14 3		
	Do.	30th do.	680	4 8 4		
	Mr. Trash	30th do.	697	1 0 0		
	Doctor J. Belderbeck	30th do.	693	43 0 0		Since paid.
	Mr. Oliver	30th do.	701	2 5 5		
	Mr. Conwell...	30th do.	704	1 8 0		
	B. Negiah	28th Feb.	767	1 13 2		
	C. Eramanah	19th Mar.	802	5 5 0		
	N. Veeriah	19th do.	801	0 15 6		
	Mr. E. P. Metcalf	19th do.	806	5 12 0		Since paid.
	" J. Chancellor	19th do.	807	12 6 0		
	" W. Browne	19th do.	811	2 0 0		
	Workshop Sawyers	31st do.	900	12 5 6		Since paid.
	Total...				1,419 4 2	
					8,232 8 7	

DOWLAISHWARAM,
29th April 1875.

(Signed) R. E. BROCKMAN, Captain, R.E.,
Es. Engr. in charge of Govt. Workshop.

Note on Captain Brockman's Report on the Accounts of the Factory at Doulaishwaram during the year 1874-75.

It has been found necessary to modify a few of the details in the abstract statements of account, Captain Brockman having closed the account for London supplies through "transfers" instead of direct through Government. The results, however, are the same.

2. During the year the workshop became liable to Government for—

	RS.	A.	P.
1. Cash drawn from treasury on credit orders	1,00,000	0	0
2. Value of stores received without payment	12,904	5	2
3. Do. of London supplies	20,346	15	4
4. Interest on capital	7,544	2	8
5. Net profit	3,139	4	8
Total..	1,43,934	11	10

3. Of this amount Rupees 1,32,702-9-6 were adjusted by—

	RS.	A.	P.
1. Payments into treasury	11,793	8	4
2. Approved invoices	1,20,904	1	2
Total..	1,32,702	9	6

leaving a balance of Rupees 11,232-2-4.

4. The total profits of the shop, excluding general charges, amounted to Rupees 31,403-10-7, of which Rupees 28,264-5-11 were applied to meet cost of general charges, depreciation on block and machinery, interest on capital, &c., leaving a net profit of Rupees 3,139-4-8. This amount, as well as the interest on capital, would have been paid into the treasury had funds been available; but on reference to Captain Brockman's report it will be seen that the workshop was unable to do this as also to meet another demand against it of Rupees 548-11-0. Under the rules therefore a sum of Rupees 11,232-2-4 corresponding with that shown in paragraph 4 has been added to capital and will be debited to the Imperial Grant for Tools and Plant in accordance with the instructions given in paragraph 2 of G. O., No. 1,245, of the 4th May 1875.

*Proceedings of the Madras Government, Public Works Department,
13th July 1875.*

5. The outstandings at the close of the year amounted to Rupees 8,282-8-7, of which Rupees 2,989-12-2 were recovered during April last. The remaining amount Captain Brockman expected to be able to shortly realize.

FORT SAINT GEORGE,
11th June 1875.

(Signed) J. MILLS,
Deputy Controller of Public Works Accounts.

Proceedings of Government, North-Western Provinces, Public Works Department (Accounts),
for July 1872.

Report on the working of the Roorkee Workshops for the year 1870-71.

No. 720.

GOVERNMENT, N.-W. PROVINCES.

PUBLIC WORKS DEPARTMENT.

Allahabad, 14th March 1872.

Read—

* Jan. Vol. '71, A, No. 1.
Ditto. No. 3.

† Not printed.

Controller of Public Works Accounts letter,
No. 3,740,* dated 3rd May 1870.

This Government Resolution, No. 38 A,†
dated 4th January 1871.

Note† by the Controller of Public Works
Accounts, dated 24th February 1872, estimating

the probable financial results of the current year, and asking that a decision may be come to on the point referred to in the previous papers.

THE Honorable the Lieutenant-Governor observes that the Roorkee Workshops have been transferred, from the 1st April 1871, by the Government of India, to the Provincial Service of these provinces, with a capital of Rupees 13,93,754.

2. Heretofore it has been the rule that every liability of the shops, including a fixed charge of 5 per cent. interest on capital, and all surplus profits beyond this, should be adjusted annually. If the aggregate of the shops payments into the treasury fell short of the aggregate liabilities, the deficiency was made a charge on the Public Works Budget, often seriously deranging it, and the capital of the shops was correspondingly increased, such increases representing the portion of the revenue which had been brought to account, but which the shops had not been able to pay over to the Government.

3. His Honor considers that the Public Works Provincial Budget, on its outlay side, should be saved from these derangements, and that its receipt side should deal only with revenue actually paid into treasury by the shops; that the present capital of the shops is large enough for all their ordinary business; and that (except some extraordinary expansion of business should demand special measures to meet it) it shall remain fixed at the amount quoted.

4. To secure this end, no change will be required in the method of keeping the accounts, but the results of each year will be differently dealt with, and as follows:—

I.—The liabilities of the shops shall consist of all they receive from the Government in cash, stores, &c.

II.—The surplus profits are estimated, by fixed rules of valuation for labor and material, after payment of all the expenses; the surplus profits so calculated shall be debited against the shops as a further liability.

III.—Whatever payments into treasury and amount adjusted by book transfer the shops may effect during each year in excess of item I. shall be the revenue of the year, and represent the variable return (or fluctuating interest) they pay on the capital invested.

IV.—If this revenue fall short of item II., the deficiency shall be held against the shops as a debt until it is cleared off by payments into treasury, &c., in subsequent years.

*Proceedings of the Madras Government, Public Works Department,
13th July 1875.*

V.—If in any year item III. exceeds the aggregate of items I., II., and IV., it shall be at the discretion of the Government, with reference to the shops circumstances at the time, to apply the surplus to the reduction of capital.

5. The Controller of Public Works Accounts will issue any detailed instructions that may be necessary to give effect to the change now directed.

No. 721.

ORDERED that the foregoing be forwarded to the Secretary to the Government of India, Public Works Department, for information.

Nos. 722—23.

Also that copies be forwarded to the Superintending Engineer, 1st Circle, and Controller of Public Works Accounts, North-Western Provinces, for information and guidance.

From Captain F. D. M. BROWN, Assistant Secretary to Government, North-Western Provinces to the Officiating Superintendent of Roorkee Workshops, dated Allahabad, 23rd April 1872, No. 1,643.

With reference to the short amount of work received by the workshops during the year 1870-71, the Superintendent is requested to state whether the amount of work during the present year is more plentiful, and if it is sufficient to employ the machinery and establishment profitably.

From H. PRINCE, Esq., Officiating Superintendent, Canal Foundry and Workshops, Roorkee, to the Secretary to the Government, North-Western Provinces, dated Roorkee, 26th April 1872, No. 2,723.

With reference to your memorandum, No. 1,643, dated 23rd April 1872, I have the honor to state that the workshops are just now tolerably well supplied with work, consisting, however, of a vast number of small orders which involve a maximum amount of trouble, correspondence, accounts, supervision and charges, with a minimum amount of profit.

2. I enclose a statement showing in detail the state of the various departments, and beg respectfully to call your kind attention to the want of orders for wood-work and cast-iron work.

Memorandum by H. PRINCE, Esq., Officiating Superintendent of Roorkee Workshops.

1. *Smithy.*—There is sufficient work in this department to employ twice the number of men. There is a reserve order for barrack cots, and if work run short here a lot of phaorahs and other tools used in the Public Works may be put in hand. The new smithy will be partly opened in the course of a month, which will enable operations to be extended.

2. *Foundry.*—In this department there are a few small orders in hand, but it is necessary to throw in some stock orders—such as pumps, kunkur rammers, and other things of standard patterns, for which there is a regular demand—to keep the place going.

3. *Turning and Fitting Shop.*—The lathes and machines are at present fully employed.

4. *Bridge yard and Fitting-up Shop.*—This department is divided into two parts—one for fitting up work at the vice-benches, the other for making girders, roof trusses, and boiler-plate work generally. In the Fitting Department there are a great many small jobs; girders, bridge and roof trusses are badly wanted. A large pontoon bridge or two might be quickly made now, as a number of tools have been specially arranged for such work.

5. *Saw-mills, Wood, Machinery, and Carpenters' Shop.*—Work is wanted for all these shops; chookuts, windows, doors, &c., also barrack furniture, could now be undertaken; it is understood that the Public Works Department will now have to supply this; patterns for those designed to be easily wrought by machinery could be furnished.

6. *Mathematical Instrument Department.*—More work exists in this department than can be finished with proper despatch, for want of trained men. A few apprentices have been recently taken into this department.

*Proceedings of the Madras Government, Public Works Department,
13th July 1875.*

No. 359.

ORDER THEREON, 13th July 1875, No. 1,988.

ACCOUNT, No. 16.

With the letter above recorded the Controller of Public Works Accounts forwards report by Captain Brockman

on the operations of the Dowlaishweram Workshops during the year 1874-75, together with a Note by the Deputy Controller of Public Works Accounts, on the abstract statements of the accounts which exhibit the results of the year's operations.

During the year under review the Workshops became liable to Government for—

	RS.	A.	P.
Withdrawals from treasury	1,00,000	0	0
Stores from other departments	12,904	5	2
London supplies	20,346	15	4
Interest on capital	7,544	2	8
Net profit	3,139	4	8
Total...	1,43,934	11	10

2. The gross profits were Rs. 31,403-10-7, and the maintenance and other charges debitable thereto having amounted to Rupees 28,264-5-11, leave a net profit to be surrendered to Government of Rupees 3,139-4-8, or about Rupees 1,000 less than the previous year; these results may be considered fairly satisfactory.

3. The amount of outstandings, it is observed, have been reduced from Rupees 8,551-10-2 in 1873-74 to Rupees 8,282-8-7 in 1874-75, and of this latter sum Rupees 2,989-12-2 have been since recovered, and the balance was expected to have been realized by the close of the month of May.

4. With regard to the changes in the system of accounting proposed by the Controller, the Government would wish Captain Conway-Gordon to inform himself fully as to the circumstances attending the introduction of the present arrangements, which were sanctioned in G. O., No. 242, of the 24th January 1867, and should he then and after consultation with the officers in charge of the Dowlaishweram and of the Chepauk Workshops also, desire to introduce a uniform system for both, more adapted than the present to the conditions under which these institutions are maintained, his recommendations will receive every consideration.

(True Extract.)

Major, R.E.,

Offg. Joint Secretary to Government.

To the District Engineer, Godavery.

„ Controller of Public Works Accounts.

„ District Engineer, Presidency.

Exd. E. C. Shunker.

Spare Copies

No 24-

Government Work Shop Office
Dowlaiswaram
29th April 1875

From

The Officer

In charge of Govt. Work Shop
Dowlaiswaram

To

The Controller

of Public Works Accounts
Madras

Sir,

I have the honor to submit

Statements
A. to P.

herewith the annual accounts of the
Dowlaiswaram Workshop for the year 1874/75

2 The Government sanctioned in
their order no 891 dated 30th March 1874
a sum of Rs 100,000 as a fixed working
cash allotment which was drawn in full

from the Treasuries on monthly credit orders.

3 The payments into the Treasury to the
credit of Government during the year amounted
to Rs 11798-8-4 and the amount
credited by transfers was Rs 87652-12-8

Making a total of Rupees by 99451-5-0 paid by the Work shop to Government.

4. This amount it will be seen is less than that of the sum received from Government on credit orders by Rs 548-11-0

5. The following statement comparing the Capital amount on the 31st March 1874 with that on the 31st March 1875 shows an increase of Capital by Rs 11232-2-4

Items	Capital on 31 st March 1874	Capital on 31 st March 1875	Increase	Decrease
Block	37871 11 11	38515 5 7	643 9 8	
Machinery & Plant	20871 15 4	23341 11 1	2469 11 9	
Raw Materials	45944 3 9	62111 6 1	16167 2 4	
Manufacture	19077 15 9	17511 11 10		1566 3 11
Mechanical Dept	18565 13 2	12352 13 3		6212 15 11
Salts	505 1 9	1419 4 2	914 2 5	
Public Department	8046 8 5	6863 4 5		1183 4 0
Dr. Dr.	150883 6 1	162115 8 5	20194 10 2	8962 7 10
		150883 6 1	8962 7 10	
Increase in capital		11232 2 4	11232 2 4	
Remaining in stock	52123 7 2	63571 14 1		
Dr. Dr.	6184 3 5	1460 8 0		
	45944 3 9	62111 6 1		

Remarks regarding the increase of the following items.

Block	643-9-8	Cost of a new shed erected for timber	Rs 2 16 639-6-1
		Do improvements to the building rented to Deputy Supt.	761-10-6
			1401-0-7
		Dr. Dr. Depreciation	757-6-11
		Increase	643-9-8

Machinery & Plant	2469-11-9	Value of Fire Engine received from General stores Madras	1516-1-3
		Blocks & chain received from Upper Godavary stores	449-13-6
		Value of 1 Boat received from No. 1 Range	500-0-0
		Other tools &c	2465-14-9
			888-5-9
			3354-4-6
		Dr. Dr. Depreciation	884-8-9
			2469-11-9

Raw Materials 16167-2-4 A large supply of stores received from Europe viz Rs 20000-0-0

6 The following are the details of the amount to be paid to Government on

increase in the Capital.

Total allotment of cash — 100,000 — 00

Drawn total amount paid in
Treasury & credited by transfers } 99,451-5-0

Net amount due to Government 548-11-0

Add interest on Capital to be
paid to Government — } 7544-2-8

Net profit do — do — 3139-4-8

11232-2-4

This amount has been added to Capital
instead of being credited to Government.

7 The gross profits of the shop as shown
in statement are Rs 31403-10-7 and
against this the following are the charges

Cost of General Establishment & contingencies Rs 13687-10-3

Repairing tools, machinery, buildings &c 1677-12-11

Loss on works — 3757-9-8 *

Do on stores — 36-0-9

Machinery - Value of consumable tools & plant 386-3-9

Depreciation — 417-7-0

Black do — 757-6-11

Interest on Capital — 7544-2-8

28264-5-11

Shewing a net profit to Work shop 3139-4-8

* The loss on works undertaken by the shop

arises from the rates allowed in the
Sanctioned Estimates for the repairs
of the Floating plant being lower than
the present cost value of the materials.

when the repairs were actually set in
hand - The Estimates were not revised
and so the shops had to bear the extra cost

8 A list of unpaid bills is herewith sent
from which it will be seen that a sum of
Rs 8282-8-7 is due but of this a sum
of Rs 2989-12-2 has been since realized
and expected most part to be realized
both in current and next month.

9 Although the Capital has been
increased I may observe that the last
years working transactions on the whole
are satisfactory, as the shop has worked
as near as possible to the amount of 1873-74
and yielded a Profit of Rs 3139, after
paying its Establishment, Interest
and all other charges.

Work done

1873-74 14606-7-6
1874-75 140345-15-1
260-8-5

2

I have the honor to be
Sir
Your most obed^t serv^t

P. M. Mearns Captain R.E.
Executive Engineer in charge
Govt. Work shops

Government Workshop Doolais waran
Statement A

Dr

Block for 1874-75

62

Balance on 1st April 1874	Rs 37871 11 11	By Profit and Loss for depreciation on Rs 37871-11-11 @ 2 percent	
Mechanical Dept for work done to Buildings	Rs 1401 4 7	per annum	Rs 757 6 11
		Balance	Rs 38515 5 7

Total Rs 39272 12 6

Total Rs 39272 12 6

Statement B
Machinery and Plant for 1874-75

62

Balance on 1st April 1874	Rs 20871 15 4	By Sales	Rs 39 10 0
Mechanical Dept for work done to Machinery and tools during the year	Rs 692 1 11	Raw Materials	Rs 41 4 0
Public Dept (Plant & from Public Dept)	Rs 2465 14 9	Profit and Loss being the value of unserviceable tools	Rs 386 3 9
Raw Materials (transferred to tools & plant)	Rs 191 5 4	Do for depreciation on Rs 20871.15-4 at 2 percent per annum	Rs 417 7 0
Manufacture (do do)	Rs 14 14 6	Balance	Rs 23341 11 1

Total Rupees 24226 3 10

Total Rupees 24226 3 10

From the Officer
In Charge of the
Work shop under
the Foremaster
by S. Narasimam
Dated 29th April 1875
Recd
The 24
Forwards the
Annual accounts
of the Doolais waran
Work shop for
the year 1874-75



Statement C
Dr Raw Materials for 1874-75 Cr

To Balance on 1st April/74	52120 7 2	By Mechl Dept	
" Purchase	46135 2 3	(Materials issued to)	72082 8 9
" Mechl Dept. for		" Public Dept	1427 12 7
Charges & on stores	7714 13 11	" Sales	496 12 10
" Public Dept (Stores		" Machinery & Plant	
from P Dept)	10229 5 5	(Stores issued to Plant)	191 5 4
" Machinery & Plant		" Profit & Loss (Loss	
(Materials from Plant)	41 4 "	Sustained on stores)	36 " 9
" London Supplies	20346 15 4	" Balance	63571 14 1
Profit & Loss (Profit on sales)	1049 " 4		
" " (Centage for			
General Charges)	161 5 11		
Total Rupees	137806 6 4	Total Rupees	137806 6 4

Statement D
Dr Manufacture for 1874-75 Cr

To Balance on 1st April/74	19077 15 9	By Mechl Dept	
" Mechl Dept (transfers)	8484 13 9	(Articles issued to	
" Public Dept (Articles		works)	8373 15 10
from Public Dept)	60 " 1	" Public Dept	1392 13 4
" Profit & Loss (Profit on work)	39 13 1	" Sales	510 4 10
" Do (Centage for		" Machinery & Plant	
Genl Charges)	141 1 8	(Articles issued to	
		In & Plant)	14 14 6
		" Balance	11751 11 10

Total Rupees 27803 12 4

Total Rupees 27803 12 4

Statement B.
Mechl Department for 1874-75 Cr

Balance on 1st April/74	18565 13 2	By Sales	160827 "
" Cash	130189 8 "	" Public Dept (for work)	16750 3 3
" Raw Materials	72082 8 9	" Raw Materials	7714 13 11
" Manufactures	8373 15 10	" Manufacture	
" Public Dept	149 " 11	(for articles made)	8484 13 9
" Profit & Loss (Percentage)	20814 4 6	" Machinery & Plant	6821 "
" Do (Extra Profit)	8736 9 1	" Block (Improve-	
		ments to building)	1401 " 7
		" Profit & Loss (for repairs	
		of buildings, tools &c)	1677 12 11
		" Do (Loss on works)	3757 9 8
		" Balance	12352 13 3
Total Rs	158911 12 3	Total Rs	158911 12 3

Statement F
Sales or bills receivable for 1874-75 Cr

Balance on 1st April/74	505 1 9	By Cash	16073 " 3
" Mechl Dept	160827 "	" Public Dept	142 " "
" Machinery & Plant	39 10 "	" Balance	1419 4 2
" Manufacture	1510 4 10		
" Raw Materials	496 12 10		

Total Rupees 7634 4 5

Total Rs 7634 4 5

Dr.

Statement G.
Public Department For 1874-75

Cr.

To Balance on 1st April/74	8046 8 5	By Transfers	120904 1 2
" Mechl Dept	116758 3 3	" Manufacture	60 1
" Transfers	12904 5 2	" Raw Materials	10229 5 5
" Sales	142 1	" Mechl Dept	149 11
" Manufacture	1392 3 4	" Machinery Plant	2465 14 9
" Raw Materials	1427 2 7	" Balance	6863 4 5

Total Rs- 140671 10 9

Total Rs 140671 10 9

Dr.

Statement H.
Purchase or bills payable For 1874-75

Cr.

To Cash	150858 3 8	By Balance on 1st April/74	6184 3 5
" Balance	1460 8 1	" Raw Materials	546135 2 3

Total Rs 523195 8

Total Rs 523195 8

Dr.

Statement J
Cash For 1874-75

Cr.

To Government		By Government	
(for Credit order) 100000		(Amount paid into Treasury)	11798 8 4
Sales (for amount recovered in payment of bills)	6073 1 3	" Purchase	150858 3 8
Profit and Loss (for amount of house rent, fines, &c.)	461 8 1	" Mechl Dept (for amount paid to work)	30189 8 1
		" Establishment	
		" Contingent	113687 10 3

Total Rs 106534 8 3

Total Rs 106534 8 3

Statement K.

Government For 1874-75

Cr.

To Cash (for payments into Treasury)	11798 8 4	By Cash (for credit order)	100000
" Transfers	87652 12 8	" Profit & Loss (for Interest on Capital)	150883-6-1 at 5 per cent per annum
Capital (for increase)	11232 2 4		7544 2 8
		add for net Profit	13139 4 0

Total Rs 110683 7 4

Total Rs 110683 7 4

Dr

Statement L
Transfers for 1874-75

Cr

Dr

Statement N
London Supplies for 1874-75

Cr

To Public Deptt 120904 12 By Public Deptt 12904 52
 " London Supplies 20346 154
 " Government 87652 128
 Def 12.6

To Transfers

20346 154 By Raw Materials 20346 154

Def 12.6

Total Rupees 120904 12

Total Rs 120904 12

Total Rs 20346 154

Total Rupees 20346 154

Dr

Statement M
Profit and Loss for 1874-75

To Cash for Establt of Transport 13687 10 3 By Mechl Deptt
 " Mechl Repairs of buildings 1677 12 11 Percentage 20814 4 61
 " Deptt of Cons on works 3757 9 8 5435 6 7 Extra Profit 8736 9 1 29550 13 7
 " Raw Materials 36 2 9 By Raw Materials
 " Machinery & Plant Percentage 1615 11 1
 " Value of Machinery 386 3 9 Profit 1049 4 4 1210 6 3
 " Depreciation 417 7 1 803 19 9 By Manufacture
 " Block (for Depreciation) 757 6 11 Percentage 141 1 8 1
 " Govt for Interest on Capital Profit 39 13 1 180 14 9
 " " for Mech Profit 3139 4 8 By Cash 461 8 2
 24264 5 11

Total Rs 31403 10 7

Total Rs 31403 10 7

Dr

Statement O
Capital for 1874-75

Cr

To Balance

162115 8 5 By Balance 150883 6 1
 " Govt (for increase) 11232 2 4

Total Rupees 162115 8 5

Total Rupees 162115 8 5

Dr. Statement P.
Balances for 1874-75 62

To Block	138575 57	By Purchase	14600 00
" Machinery & Plant	23341 11 1	" Capital	162115 85
" Materials	163571 14 1		
" Manufacture	17511 11 10		
" Mechl Deptt	12352 13 3		
" Sales	1419 4 2		
" Public Deptt	16063 45		

Total Rs 163576 25

Total Rs 163576 25

Government Workshop
Office Dowlaisharam
29th April 1875

P. M. S. Mahanand Captain
Executive Engineer
In-charge of Govt Workshop

M. P. Prasad

[illegible]

24 Nov 468 259

Baduguwamunkadu do 599 88

Amicus works 30 2 710 1 83

Choppella Rock 8 Feb. 1957 282

Choppella wesi 10th March 778 6/20
" " " 4th 55 -

Ancient works 19 do 817 391

Chain Drainage
Columbia Canal Locks do 825 13 91

Amicil works. do 855 350

Quarry, Dowlowmarum do 858 453 12

Vella Northside H.L. Chl do 869 24 12

Ancient work - do 872 228
 do 880 63

do	do	do	873	14 4
			875	5 1/2

do do do 875 5 12
do do do 2830 8

Carried over 2830 8

Mr 3902/25.

Notaceras

Brought forward 2830 82

Amment works	31 March 878	22 10	
Alamoor Rest house	do	881	345
Amment works	do	884	2 10
do do	do	885	46 10 10
Archimedean screws	do	890	288
Collectors Cutchery	do	891	146
Wij Iron Canal Pumping	do	896	245 3905 6 10
No 2 Range Chumam Mill works	24 do	823	41 40
Amalapur Bridges	27 do	829	371 40
Stores	31 do	843	7 27
Moor Canal Bridge	do	844	51 120 471 67
No 3 Range Venka Canal Garden bridge	28 Feb	770	42
Paremella Lock	15 March	796	56
Tadapalle goodwin Bridge	19 do	800	6 5 11
Low Level Channel	24 do	822	6 10
No 4 Dredge	31 do	831	3 7 0
Radary Boats	do	842	55
Koder Rest house	do	847	728 29
Generalpauze da	do	848	681 89
Brass wheels & chain	do	845	41 44
Boats numbering	do	846	4 14 6
Mekalawer	do	849	360
Utteti Canal	do	850	60 8
Chellipetta weir	do	851	59 140
Archimedean screws	do	852	43
Koder Lock	do	893	70 42
Loddacurin	do	894	70 42 2282 85
Carried over			6659 510

Brought forward 6659 510

Office Engineer Coal boring operations	diff date	43 36
Supt of Central Jail Rajamuz	24 March 824	157
District Engineer, Hois - diff date		3 11 1
Total Public Dept		6863 45

Sales

Stamoulis	30 Jan 706	11 50	Land sold
Free Rajah T. M. C. Ramaswami Rao			
Sam Jannadar of Pottapur	diff date	1185 50	
Private Mr Harris	do	13 28	
S. Sreenivasarao	28 Feb 768	150	
Sgt E W Bennett	diff date	4 14	
Mr P. S. S. S.	31 Oct 452	3 127	
M. Suttetungum	26 Nov 483	2 10	
Lord J Joyce	diff date	97 7 10	
Mr G. V. S. S.	11 Dec 533	4 0	
" Adams	do	535	10
Ch Appalarao	31 do	554	67
Mr H. S. S.	30 Jan 678	1 143	
do do	do	680	4 84
Mr S. S.	do	697	100
Doctor J. S. S.	do	698	4800
Mr. S. S.	do	701	2 55
Mr. S. S.	do	704	1 80
B. S. S.	28 Feb 767	1 132	
C. S. S.	19 March 802	5 50	
S. S.	do	804	156
Carried over		1386 128	6863 45

Brought forward	1386128	686345
Mr E. P. Metcalfe	19 Mar 806	5 12 0
Mr J. Chancellor	do 807	12 6 0
Mr W. Browne	do 811	2 0 0
Workshop Sawyers	31 do 900	12 5 6
		141942
		828287

Govt Workshop
Office Dowlaiswheram
29th April 1875

A. L. Brockman
Capt. R. E.
Executive Engineer
Incharge Govt Workshop

10/15/75

Note on Captain Brockman's report on the accounts of the Factory at Dowlaiswheram during the year 1874/75.

1 It has been found necessary to modify a few of the details in the abstract. Statements of account, Captain Brockman having closed the account for London supplies through "Transfers" instead of direct through Government. The results however are the same.

2. During the year the Workshop became liable to Government for

1 Cash drawn from Treasury on credit orders — Rs 100,000. 0. 0.

2. Value of Stores received without payment — 12,904. 5. 2

3. — Do — London Supplies — 20,316. 15. 4

4. Interest on Capital — 7,544. 2. 8

5. Net Profit — 3,139. 4. 8

Total Rs 143,934. 11. 10

3. Of this amount Rs 132,702. 9. 6 were adjusted by

1 Payments into Treasury Rs 11,792. 8. 4

2. Approved Invoices — 120,904. 1. 2

Total Rs 132,702. 9. 6

leaving a balance of Rs 11,232 - 2 - 4.

4. The total profits of the shop, including general charges, amounted to Rs 31,403 - 10 - 7 of which Rs 28,264 - 5 - 11 were applied to meet cost of general charges, Depreciation on Block and Machinery, Interest on Capital, &c., leaving a net profit of Rs 3,139 - 4 - 8. - This amount as well as the interest on Capital would have been paid into the Treasury had funds been available, but on reference to Captain Brockman's report it will be seen that the Workshop was unable to do this as also to meet another demand against it of Rs 54,8 - 11 - 0. Under the rules therefore a sum of Rs 11,232 - 2 - 4, corresponding with that shown in para 4 has been added to Capital and will be debited to the Imperial Grant for Tools & Plant in accordance with the instructions given in para 2 of G. O. No 1245 of the 4th May 1875.

5. The outstandings at the close of the year amounted to Rs 8,282 - 8 - 7 of which Rs 2,989 - 12 - 2 were

recovered during April last. The remaining amount Captain Brockman expected to be able to shortly realize.

Wm. -

Deputy Controller of
P.W. Accounts

Fort St. George
11 June 1875

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO

*The Secretary to Government,
Public Works Department.*FORT SAINT GEORGE, 11th June 1875.*Sir,*

I have the honor to submit for the information and orders of Government, a report by Captain Brockman on the operations of the Powlaishevaram Workshops during the year 1874-75, together with abstract statements showing the financial results of the year's transactions.

2. These accounts are accompanied by a note by the Deputy Controller, to whom the audit of the Powlaishevaram Workshops has hitherto been entrusted, and who is thoroughly acquainted with the workshop books, and the financial transactions of the past year. To this note, I have the honor to refer you for any

Mr. 250
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particular information that may be required with regard to the accounts of the year 1874-75-

3. There are however one or two points of general interest connected with the accounts which are not touched upon in the Deputy Controller's note:-

The working expenses of the shops include a charge payable to Government for interest on Capital*. The rate at present charged is 5 per cent per annum in accordance with G.O. No 295 dated 29th January 1869. Money however has got cheaper since the year 1869. From the official year 1871-72 the rate of interest charged by Government to loan works has been $4\frac{1}{2}$ per cent and I think the Workshops might fairly be allowed the benefit of the fall in the rate of interest.

4. The workshop accounts were originally

* It is to be noted that the term 'Capital' as used in Captain Brockman's report, &c, means not the capital sunk in the shops, but the entire debt whether on Capital or Revenue account due by the workshops to Government in its capacity of Banker.

started with the intention of keeping them entirely outside of and separate from the ordinary accounts of the Department. The intention however does not appear to have been carried out.

5. The Public Works Department which acts towards the workshops in the capacity of Banker annually on the 31st March, ^{being} ~~sizes~~ on the Workshop cash balance - If this balance is at credit, it considers this credit balance as its own; if at debit, the deficiency is a charge against the Public Works Budget grant. The net expenditure being brought into the Government accounts, the accounts of the Workshops would appear to be and always to have been as integral a portion of the general Public Works accounts as those of any Division in India.

6. Not only this, but the Public Works Department (Revenue side) insists on the Workshops paying up in cash within the year not only all liabilities incurred for interest, cash and stores, &c, but also the net profits shown in the year's accounts.

These net profits are book figures based on assets and liabilities - No time is allowed to the Workshops to realise their assets; immediate payment under the present system is demanded; and if the workshop cash balance is unable to meet the demand, { a demand which it is absolutely impossible to meet till all assets are realised } the Public Works Department Revenue side calls on the Public Works Department Expenditure side, to make good the deficiency out of the Public Works Department grant.

7. In the present instance, there is a deficiency in the Workshop Cash balance of only Rs 548-11-0; there is a liability of Rs 7,544-2-8 due to Government on account of interest on capital, and there are book net profits shown in the accounts to the extent of Rs 3,139-4-8, the whole amounting to Rs 11,232-2-4 which having to be shown in one side of the Public Works accounts as Revenue have to be shown on the other side as expenditure from the grant of Tools and Plant. On all this, I can only remark that were all commercial

companies called upon to pay up all their liabilities and also to pay their dividend in full on the very date of closing their accounts and without any time being given to realise their assets, they would one and all appear much in the same state of hopeless insolvency as does the Dowlaishweram Factory under this curious system of treating its accounts.

8. Other circumstances seem to make this course more than ordinarily iniquitous in the case of the Dowlaishweram Workshops. The very Department which insists on such prompt payment of all debts due to it, self as Banker takes no steps to secure to the workshops corresponding prompt payment of its own debts in its capacity as customer - In the present case, it will be observed that Public Departments owe the Workshops some Rs 6,863-4-5.

The whole liabilities however viz, Rs 11,232-2-4 are under the present system added to the Capital or Loan account, and interest on the balance of this Capital account as it stands on the 31st March

is charged to the workshops for the whole year, so that Government in its capacity as Banker charges the Workshops interest for the whole year on unrealised assets, that probably are realized in full within the next two months and which assets are due in a great part from the Banker himself.

4. It appears to me it would be better to carry out the original intention and let the Workshop accounts be quite distinct from the ordinary accounts of the Department, as is somewhat the case with the Purki shops - vide Resolution by the N. W. Government No. 720 of 11th March 1872, a copy of which is enclosed. (to be returned)

Let the block be valued and a Capital account opened with the present value of the block, and a certain working balance of say Rs. 100,000 to cover all the necessary balance of raw materials, stores, cash, &c., &c. - On the whole of this Capital account, let the workshops pay interest to Government

at the rate prescribed for the time being for loan works.

Let a Revenue drawing account be kept by the shops with the Treasury entirely distinct from the Government accounts - This account would open with the floating balance of cash, to it would be credited all transfer receipts and cash received for work done, sales of stock, &c., &c., and from it would be met all the expenditure of the shops. On the monthly balance of this account the workshops should receive from Government interest at the same rate as they pay Government, (this with the object of making it the interest of the Superintendent of the shops to work with a smallest possible working balance).

The rates charged to Public Departments should be such as just to cover on an average all the working expenses incurred including general charges, repairs, depreciation, wear & tear, &c., &c., 10 or 12 per cent being added to these rates for work done on private account - Of this

extra percentage, payable on private work done, a moiety should, I think, be allowed as a bonus to the supervising staff.

10. The books of the shops would then show Revenue transactions alone; the system proposed would place the Workshop accounts on an ordinary commercial basis; and it would obviate the sudden violent changes in the Public Works Department budget, of which the present is an instance. The proposed change would involve no expenditure and could be readily carried out in the workshop accounts.

11. At present there is a certain amount of incongruity involved in entering under an Imperial grant for the bona fide purchase of Tools & Plant fictitious expenditure arising partly from certain workshop bills remaining unpaid for work done for all the other services together, for Local, for Provincial, for Extraordinary as well as for Ordinary Imperial works.

I

I am, Sir,
Very truly,
Yours,
J. H. M.
The Public Works
Dept. 105
Change of budget
estimate with any
one for what is
granted to the
this is a better
ment. Sir.

I have the honor to be
Sir,

Your most Obedient Servant,

Edmund Gordon
Controller of P. W. Accounts

4041 Aug 75 No 58-59
 20 March 5305-5308
 29 Jan 69 592-594
 30 July 74 39-40
 19 Sept 66 503-504
 20 March 67 50-51
 19 Sept 66 470-472
 10 Nov 70 475-476
 26 Jan 67 492-495

P. W. 1875 Sept.
 From No: 3907

The Controller of
 Public Works Accounts

To The Secretary to Govt
 Public Works Deptt
 Fort Saint George

No 4

Dated 11th June 1875
 Recd 14
 E. S. 30

Submits with
 remarks a report by
 Captain Brockman on
 the operations of the Dow-
 laishweram Workshops
 during 1874/75.

S. G. No: 1588-10-7-75

Public Works Deptt.

26

Proceedings of the Madras Government

Under date the

Read the following

From

The Contr. of P. W. Accounts (H. E. No 4 of 11th June 1875)

With the letter
 above recorded the
 Controller of Public
 Works Accounts forwards
 report by Captain
 Brockman on the oper-
 ations of the Dowlaish-
 weram Workshops
 during the year 1874-75
 together with a note
 by the Deputy Controller
 P. W. Accounts, on the
 Abstract Statements of
 the

358

Cui. 23. h. 75 No 207/75
 Dec 2 to Oct 16-675 No 207-75

the Accounts which exhibit the results of the years operations.

During the year under review the Workshops became liable to Govt. for

Withdrawals from Treasury	Rs	As	P
	1,00,000	—	—
Stores from other Departments	12,904	5	2
London supplies	20,340	15	4
Interest on Capital	7,544	2	8
Net Profit	3,139	4	8
Total.	1,43,934	11	10

2. The gross profits were 31,403-10-7 and the maintenance and other charges debitable thereto having amounted to Rs 28264-5-11, leave a net profit

profit to be surrendered to Govt. of Rs 3139-4-8; or about 1000 Rs. less than the previous year. These results may be considered fairly satisfactory.

3. The amount of outstandings, it is observed, have been reduced from Rs 8551-10-2 in 1873/74, to Rs 8282-8-7 in 1874/75, and of this latter sum Rs 2989-12-2 have been since received, and the balance was expected to have been realized by the close of the month of May.

4. With regard to the

the changes in the system
of accounting proposed
by the Controller, the
Govt. would wish
Captain Conway-Gordon
to inform himself fully
as to the circumstances
attending the introduction
of the present arrange-
ments, which were sanc-
tioned in G.O. No. 242 of
the 24th January 1867
and should he then
and after consultation
with the officers in charge
of the Dowlaisheveram
and of the Chepauk
workshops also, desire
to introduce a uniform
system for both, more
adapted than the
present

23
present to the conditions
under which these in-
stitutions are main-
tained his recommen-
dations will receive
every consideration.

J. G.

For duty 9
P. W. G. 15
8. Presidency 5
38
4
S. C. desps 22-7-78

Printed Report

3

W. B. Thompson

1161

Issue

Requies

Line

G. O. 13 July 1988

Mo. 35-8-35-

relativities and workshop
 bearing Mr. - passing
 as on letter from the
 P. B. & Co. & Co. & Co.
 by Capt. Brooking
 operations of the
 of the year 1874-75

4358/9

2-7-25