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(1) Number of pages 38

(2) Date of repair 7-5-87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. B.P. No.	2374	Press. Mis.
Dated	14-9-1882 ~~197~~.	

A.A.

Not to be folded or roughly handled

14TH SEPTEMBER 1882, No. 2374 W., PUBLIC WORKS.

2374/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 102.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th August 1882, No. 80 W.:—

I have the honor to submit herewith, for the information and orders of Government, Mr. Burlton's report on the operations of the Factory at Dowlaishweram for the year 1881-82, with my notes thereon.

ENCLOSURE.

From C. H. B. BURLTON, Esq., Assistant Engineer, in charge Government Workshops, Dowlaishweram, to the Examiner of Public Works Accounts, dated Dowlaishweram, 8th May 1882, No. 44.

I have the honor to submit herewith the annual accounts of the Dowlaishweram Workshops for the official year 1881-82.

2. The Government have sanctioned in their Order No. 900 W., dated 2nd April 1881, a sum of Rs. 70,000 as a fixed working allotment, out of which were drawn from the Treasury only Rs. 50,911-5-2.

	RS.	A.	P.
3. The payments into the Treasury to the credit of Government during the year amounted to	11,499	11	4
and the amount credited by transfers	55,015	0	8
	66,514	12	0

making up a total paid by the Workshop to Government which is more than the sum received from Government by Rs. 15,603-6-10.

4. The following statement, comparing the capital amount on the 31st March 1882 with that at end of 1880-81, shows a decrease in the capital of Rs. 14,615-11-5 :—

Items.	Capital on 31st March 1881			Capital on 31st March 1882.			Increase.			Decrease.		
	RS.	A	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Block	49,529	13	1	48,539	3	7	...			990	9	6
Machinery and Plant	32,616	10	3	32,454	4	4	...			162	5	11
Raw Materials	*63,927	8	7	49,241	10	11	...			14,685	13	8
Manufacture	4,722	13	8	3,245	6	4	...			1,477	7	4
Mechanical Department... ...	3,748	9	0	3,496	11	9	...			251	13	3
Sales	496	7	0	1,403	10	0	907	3	0	...		
Public Department	409	0	0	1,259	12	0	850	12	0	...		
Cash	2	4	9	119	12	11	117	8	2	...		
	1,55,453	2	4	1,39,760	7	10	1,875	7	2	17,568	1	8
Deduct amount to be paid for purchase	898	5	1	1,121	6	0	223	0	11	...		
	1,54,554	13	3	1,38,639	1	10	1,652	6	3	17,568	1	8
Deduct Cheques Payable ...	1,300	0	0	...			...			1,300	0	0
	1,53,254	13	3	1,38,639	1	10	1,652	6	3	16,268	1	8
	1,38,639	1	10	...			...			1,652	6	3
Decrease in Capital	14,615	11	5	...			...			14,615	11	5
* Stores ..	40,587	9	4	29,937	1	8	...			10,650	7	8
Timber ...	22,966	10	3	18,746	1	8	...			4,220	8	7
Charcoal ...	373	5	0	558	7	7	185	2	7	...		
	63,927	8	7	49,241	10	11	185	2	7	14,871	0	3
Deduct ...	49,241	10	11	...			...			185	2	7
	14,685	13	8	...			...			14,685	13	8

5. The following are the details of the amount to be repaid to Government :—

	RS.	A.	P.
Total amount drawn	50,911	5	2
Add Interest on Capital	6,130	3	1
For Leave and Pension Allowances on Salaries	2,613	4	0
Amount of Decrease in Capital	14,615	11	5
	74,270	7	8
Towards this amount there has been paid into Treasury and credited by transfers a sum of	66,514	12	0
Net loss debited to Government	7,755	11	8

6. The Statement M. shows only a sum of Rs. 240-7-2, being a net loss on the establishment and other charges, such as repairs of buildings, tools, &c., which is not much.

7. As per Statement N. the net loss is Rs. 7,755-11-8 against Rs. 21,296 in last year. The cause is the small demand for iron work. A great deal of wood work has been turned out in the course of the year, but the profit therefrom is small as compared with iron work.

I think it is impossible, with the heavy charges for interest and leave and pension allowances, to expect that the whole of the demands can be met from the percentage of 20 per cent. on the present limited amount of work done.

8. With reference to paragraph 5, clause 4 of G.O., No. 3079 W., dated 12th December 1881, none of the stock of iron of different sizes, plate, angle, flat, &c., has as yet been disposed of. The question is under consideration as to whether a large amount of it will not be required when the Central Delta Project works are sanctioned.

A reserve of iron based on the past three years' consumption would be rather fallacious, and it would be a matter of regret if iron were now sold off at a loss which, in a short time, may be required.

2374/2

The subject has been referred to the Superintending Engineer.

9. The workshops turned out work during the year amounting to Rs. 80,671-1-1 or Rs. 2352-5-7 * more than that for the year 1880-81, and all things considered the results are thought to be satisfactory.

	RS.	A.	P.
* 1880-81	78,318	11	6
1881-82	80,671	1	1
	2,352	5	7

GOVERNMENT WORKSHOPS, DOWLAISHWERAM.

A.

Dr. *Block for* 1881-82. Cr.

	RS.	A.	P.		RS.	A.	P.
To balance on 1st April 1881...	49,529	13	1	By Profit and Loss for depreciation on Rs. 49,529-13-1 at 2 per cent	990	9	6
				,, Balance	48,539	3	7
	49,529	13	1		49,529	13	1

B.

Dr. *Machinery and Plant.* Cr.

	RS.	A.	P.		RS.	A.	P.
To balance on 1st April 1881...	32,616	10	3	By Profit and Loss for depreciation on Rs. 32,616-10-3 at 2 per cent	652	5	4
,, Mechanical Department for work done to machinery and tools ...	439	15	5	,, Balance	32,454	4	4
,, Public Department—Value of machinery transferred from Public Department	50	0	0				
	33,106	9	8		33,106	9	8

C.

Dr. *Raw Materials for* 1881-82 Cr.

	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1881.	63,927	8	7	By *Mechanical Department*—(materials issued to works)	38,199	8	7
,, Purchase	19,396	2	7	,, *Public Department*—(materials supplied to Public Department) ..	1,559	9	0
,, *Public Department*—(Stores received from Public Department) ...	5,265	14	7	,, Sales—(materials supplied to private parties) ...	2,002	5	9
,, *Mechanical Department*—(for charges, &c., on stores)	1.644	1	1		41,761	7	4
,, *Charges General*—Centage for General charges	397	12	2	,, Balance	49,241	10	11
,, *Profit and Loss*—Profit on stores	371	11	3				
	91,003	2	3		91,003	2	3

D.

Dr. *Manufacture for* 1881-82. Cr.

	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1881.	4,722	13	8	By Mechanical Department—(articles issued to works).	6,199	8	4
,, Mechanical Department—(articles made and transferred)	4,646	9	5	,, Public Department, (articles supplied to Public Department)	18	2	0
,, Sales (articles returned) ...	7	0	0	,, Sales (articles supplied to private parties) ...	123	12	0
,, Charges General—Centage for general charges	19	14	6		6,341	6	4
,, Profit and Loss—Profit on Manufacture ...	190	7	1	,, Balance	3,245	6	4
	9,586	12	8		9,586	12	8

E.

Dr. *Mechanical Department.* Cr.

	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1881.	3,748	9	0	By Public Department ...	59,905	12	0
,, Cash (amount paid for outlay in this Department)...	19,834	15	2	,, Sales	9,860	11	0
,, Raw Materials	38,199	8	7	,, Raw Materials	1,644	1	1
,, Manufacture	6,199	8	4	,, Manufacture	4,646	9	5
,, Public Department ...	13	8	9	,, Machinery and Plant ...	439	15	5
,, *Charges General*—Centage for general charges	11,036	0	4	,, *Charges General*—Repairs of buildings, tools, &c., &c., ...	1,043	15	11
,, *Profit and Loss*—Extra Profit	5,387	7	11	,, *Profit and Loss*—Loss on works, &c. ...	3,381	13	6
					80,922	14	4
				,, Balance	3,496	11	9
	84,419	10	1		84,419	10	1

F.

Dr. *Sales for* 1881-82. Cr.

	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1881.	496	7	0	By Cash	11,338	4	9
,, Mechanical Department ...	9,860	11	0	,, Manufacture	7	0	0
,, Raw Materials	2,002	5	9	,, Public Department ...	64	14	0
,, Manufacture	123	12	0		11,410	2	9
,, Public Department ...	330	9	0	,, Balance	1,403	10	0
	12,813	12	9		12,813	12	9

23/14
3

G.

Dr. *Public Department for* 1881-82. Cr.

	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1881.	409	0	0	By Transfers	60,264	15	0
,, Transfers	5,249	14	4	,, Raw Materials	5,265	14	7
,, Mechanical Department ..	59,905	12	0	,, Mechanical Department ...	13	8	9
,, Raw Materials	1,559	9	0	,, Sales	330	9	0
,, Manufacture	18	2	0	,, Machinery and Plant ...	50	0	0
,, Sales	64	14	0	,, *Charges, General*—Establishment salaries.	22	8	0
					65,947	7	4
				Balance ...	1,259	12	0
	67,207	3	4		67,207	3	4

H.

Dr. *Purchase for* 1881-82. Cr.

	RS.	A.	P.		RS.	A.	P.
To Cash	19,173	1	8	By Balance on 1st April 1881.	898	5	1
Balance	1,121	6	0	,, Raw Materials	19,396	2	7
	20,294	7	8		20,294	7	8

J.

Dr. *Cash for* 1881-82. Cr.

	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1881.	2	4	9	By Mechanical Department (for amount paid to Works)	19,834	15	2
,, Cheques payable	14,218	4	3	,, Purchase	19,173	1	8
,, Government Cheques drawn by Public Works Department Officers	35,393	0	11	,, *Charges, General*— RS. A. P. Establishment. 10,430 8 2 Contingent ... 192 1 0 Travelling allowances ... 5 1 1	10,627	10	3
,, Sales (for amount received in payment of bills) ...	11,338	4	9	,, *Government*—Amount, paid into Treasury.	11,499	11	4
,, *Profit and Loss*—(For payment of house-rent, &c.) ...	303	4	8	Balance	119	12	11
	61,255	3	4		61,255	3	4

K.

Government for 1881-82.

Dr.	RS.	A.	P.	*Cr.*	RS.	A.	P.
To Cash for payments into Treasury	11,499	11	4	By Cheques payable	15,518	4	3
„ Transfers	60,264	15	0	„ Cash Cheques drawn by Public Works Department Officers	35,393	0	11
„ Profit and Loss	7,755	11	8	„ Transfers	5,249	14	4
				„ *Profit and Loss*— Interest on Capital on Rs. 1,53,254-13-3 at four per cent.	6,130	3	1
				For Leave and Pension allowances on salaries, Rs. 10,453-0-2, at 25 per cent.	2,613	4	0
					64,904	10	7
				Capital for Decrease ...	14,615	11	5
	79,520	6	0		79,520	6	0

L.

Transfers for 1881-82.

	RS.	A.	P.		RS.	A.	P.
To Public Department carried to Government	60,264	15	0	By Public Department carried to Government	5,249	14	4

M.

General Charges for 1881-82.

Dr.	RS.	A.	P.	RS.	A.	P.	*Cr.*	RS.	A.	P.
To *Cash*—							By Mechanical Department— Percentage	11,036	0	4
Establishment salaries ...	10,430	8	2				„ Raw Materials for— Percentage	397	12	2
Contingent ...	192	1	0				„ Manufactures for— Percentage	19	14	6
Travelling allowances ...	5	1	1							
				10,627	10	3		11,453	11	0
„ *Public Department*— Establishment salaries.				22	8	0	„ Profit and Loss— Loss	240	7	2
„ *Mechanical Department*— Repairs of buildings, tools, &c.				1,043	15	11				
				11,694	2	2		11,694	2	2

N.

Profit and Loss.

Dr.	RS.	A.	P.	*Cr.*	RS.	A.	P.
To *Mechanical Department*— Loss on works, &c. ...	3,381	13	6	By *Mechanical Department*— Extra profit on works, &c.	5,387	7	11
„ Block for depreciation ...	990	9	6	„ Raw Materials (profit) ...	371	11	3
„ Machinery and Plant, do.	652	5	4	„ Manufacture (do.) ...	190	7	1
„ *Government*—				„ Cash, house-rent, &c. ...	303	4	8
Interest on Capital ...	6,130	3	1		6,252	14	11
Leave and pension allowances	2,613	4	0	„ Government for— Net Loss	7,755	11	8
General charges for loss	240	7	2				
	14,008	10	7		14,008	10	7

2374/4

O.

Capital for 1881-82.

Dr.	RS.	A.	P.	*Cr.*	RS.	A.	P.
To Government for decrease in Capital	14,615	11	5	By Balance	1,53,254	13	3
„ Balance	1,38,639	1	10				
	1,53,254	13	3		1,53,254	13	3

P.

Balance for 1881-82.

Dr.	RS.	A.	P.	*Cr.*	RS.	A.	P.
To Block	48,539	3	7	By Purchase	1,121	6	0
„ Machinery and Plant ...	32,454	4	4	„ Capital	1,38,639	1	10
„ Raw Materials	49,241	10	11				
„ Manufacture	3,245	6	4				
„ Mechanical Department ...	3,496	11	9				
„ Sales	1,403	10	0				
„ Public Department ...	1,259	12	0				
„ Cash	119	12	11				
	1,39,760	7	10		1,39,760	7	10

Q.

Cheques Payable.

Dr.	RS.	A.	P.	*Cr.*	RS.	A.	P.
To Government	15,518	4	3	By Balance	1,300	0	0
				„ Cash	14,218	4	3
	15,518	4	3		15,518	4	3

DOWLAISHWERAM,
5th May 1882.

(Signed) J. C. LARMINIE,
Executive Engineer.

Notes on the Dowlaishweram Workshop Accounts for 1881-82.

The liabilities of the Workshop to Government, at the close of official year 1881-82, amounted to Rs. 79,520-6-0, as detailed in the margin.

2. Against which a sum of Rs. 71,764-10-4 having been paid into Treasury or adjusted by transfer, as noted in the margin, the difference, viz., Rs. 7,755-11-8, was a net loss and has been carried to the debit of Tools and Plant in the Provincial Accounts against the provision of Rs. 20,000 in the budget. The amendment in the forms of Profit and Loss accounts, ordered in G.O., No. 3079 W., dated 12th December 1881, paragraph 6, has been carried out by the introduction of the forms M and N.

Liabilities.	RS.	A.	P.
Cash drawn	50,911	5	2
Stores received	5,249	14	4
Interest on Capital	6,130	3	1
Leave and Pension allowances	2,613	4	0
Decrease in Capital	14,615	11	5
Total ..	79,520	6	0

Assets.	RS.	A.	P.
Payments into Treasury	11,499	11	4
Transfers	60,264	15	0
Total ..	71,764	10	4

3. From the Statement M, which shows the cost of General Establishment of Materials for general purposes and the value of repairs done to machinery, &c., on one side, and the amount of percentages charged to works on the other to cover the above expenditure, it will be seen that the amount of percentages charged during the year fell short of the expenditure by the small sum of Rs. 240-7-2.

4. Other liabilities, viz., depreciation in Block and Machinery, Interest on Capital, Leave and Pension allowances and Loss, if any, on estimates, should be covered by the percentages. The present rate is according to the Superintendent's statement only 20 per cent., which is insufficient to meet the above charges, and can well be raised so as to cover all charges as directed in paragraph 7 of Government Order above quoted.

5. In the year under review the—

	RS.	A.	P.
General Charges amounted to	11,694	2	2
Depreciation	1,642	14	10
Interest on Capital	6,130	3	1
Leave and Pension allowances	2,613	4	0
Total Charges ...	22,080	8	1
The Percentages recovered	11,453	11	0
Profits on Works	6,252	14	11
	17,706	9	11
Losses on Works	3,381	13	6
Total ...	14,324	12	5
Leaving a Net Loss of	7,755	11	8

which has been adjusted as stated in paragraph 2 above.

6. The Workshops now form an ordinary sub-division of the Eastern Godávari Division, and by this change the factory has been relieved of an annual charge of about Rs: 1,200, being the salary of the Superintendent. The charges for interest have also as directed been calculated at 4 per cent. instead of 5 per cent.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

No. 103.

Order—dated 14th September 1882, No. 2374 W., Public Works.

The foregoing papers exhibit the financial results of the Dowlaishweram Workshops for the year 1881-82.

2. The liabilities amounted to Rs. 79,520, and the assets to Rs. 71,765, the result being a net loss to Government of Rs. 7,755.

3. The following table shows the results for the past four years :—

—	1878-79.	1879-80.	1880-81.	1881-82.
	RS.	RS.	RS.	RS.
Outturn	95,962	89,469	78,319	80,671
Net loss	27,695	22,774	21,296	7,755

4. The outturn is thus Rs. 2,352 in excess of that of the previous year, while the loss is less heavy by Rs. 13,541.

5. These improved results are doubtless owing to the change of administration ordered in G.O., No. 3079 W., dated 12th December 1881; but as the ordinary percentages are still insufficient to meet outlay, they should, as directed in paragraph 7 of that Government Order, be fixed so as to cover all charges with a proper margin of profit.

(True Extract.)

Under Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, First Circle.
" Chief Engineer for Irrigation.
" Examiner of Public Works Accounts.

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated September, 14th.

Recd. *Encl.*

G.O., 14th Sept. 1882, No. 2374 W.

SEPTEMBER.
Nos. 102-103.

Dowlaishweram Workshops.

Orders on the report of the operations of the
— for 1881-82.

P. 1

2374/6

From,

The Examiner P. W. Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department.

No. 80 W. Madras, 30th August 1882.

Sir,

I have the honor to submit herewith for the information and orders of Government, Mr. Burlton's report on the operations of the Factory at Dowlaishwaram for the year 1881-82, with my notes thereon.

I have the honor to be,
Sir,
Your Most Obedient Servant.

J. C. Gordon
Examiner P. W. Accounts.

S.I. 29/8

A-Leg 2077 W-12-12-81.
13 - " 900 W - 2-4 - "

P.W.C. No 5876

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
P.W. Department.

No. 80 W.

Dated 30th August 1882.
Recd. 31st

Enclos. ~~2~~ 3

Dowlaishwaram Workshop Report for 1881-82. Forwarding with notes

Ord 13.9
only 7/9 Re 14/9

No. 44

Off. of Govt. Workshop Office
Dowlaishweram
2374/8 8th May 1882

From
The Officer in charge
Government Workshops
Dowlaishweram

To
The Examiner
Public Works Accounts
Madras

Sir,

I have the honor to submit herewith the annual Accounts of the Dowlaishweram Workshops for the Official year 1881-82.

2. The Government have sanctioned in their order No 900. W. dated 2nd April 1881 a sum of Rs 70,000 as a fixed working allotment, out of which were drawn from the Treasury only Rs 50,911-5-2

3. The payments into the Treasury to the credit of Government during the year amounted to Rs 11,499-11-4
& the amount credited by transfers ______ 55,015-0-8
making up a total paid by the Workshop to Government. 66,514-12-0

which is more than the sum received from Government by Rs 15,603-6-10.

4. The following statement comparing the Capital amount on the 31st March 1882 with that at end of 1880-81 shows a Decrease in the Capital of Rs 14,615-11-5.

Items	Capital on 31st March/81	Capital on 31st March/82	Increase	Decrease
Block	49,529 13 1	48,539 3 7	. . .	990 9 6
Machinery & Plant	32,616 10 3	32,454 4 4	. . .	162 5 11
Raw materials *	63,927 8 7	49,241 10 11	. . .	14,685 13 8
Manufacture	4,722 13 8	3,245 6 4	. . .	1,477 7 4
Mechanical Deptt	3,748 9 .	3,496 11 9	. . .	251 13 3
Sales	496 7 .	1,403 10 .	907 3 .	. . .
Public Department	409 . .	1,259 12 .	850 12 .	. . .
Cash	2 4 9	119 12 11	117 8 2	. . .
	155,453 2 4	139,760 7 10	1875 7 2	17,568 1 8
Deduct amount to be paid for Purchases	898 5 1	1121 6 .	223 . 11	. . .
	154,554 13 3	138,639 1 10	1652 6 3	17,568 1 8
Deduct Cheques Payable	1300 . .	. . .	. . .	1300 . .
	153,254 13 3	138,639 1 10	1652 6 3	16,268 1 8
	138,639 1 10			1652 6 3
Decrease in Capital	14,615 11 5			14,615 11 5
* Stores	40,587 9 4	29,937 1 8	. . .	10,650 7 8
Timber	22,966 10 3	18,746 1 8	. . .	4,220 8 7
Charcoal	373 5 .	558 7 7	185 2 7	. . .
	63,927 8 7	49,241 10 11	185 2 7	14,871 0 3
Deduct	49,241 10 11			185 2 7
	14,685 13 8			14,685 13 8

5. The following are the details of the amount to be repaid to Government.

Total amount drawn	Rs 50,911-5-2
Add Interest on Capital	6,130-3-1
For Leave & Pension allowances on Salaries	2,613-4-0
Amount of Decrease in Capital	14,615-11-5
	74,270-7-8
Towards this amount there has been paid into Treasury and credited by transfers a sum of Rupees	66,514-12-0
Net Loss debited to Government.	7,755-11-8

6. The Statement **M** shows only a sum of Rs 240-7-2 being a net loss on the Establishment and other charges such as repairs of Buildings, tools &ca which is not much.

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I think it is impossible, with the heavy charges for interest and Leave & Pension allowances, to expect that the whole of the demands can be met from the percentage of 20 percent on the present limited amount of

15 MAY 82

of work done.

8. With reference to para 5 clause 4 of G. O. No 3079. W. dated 12th December 1881, none of the Stock of Iron of different Sizes, Plate, Angle, Flat &c. has, as yet, been disposed of. The question is under consideration, as to whether a large amount of it will not be required when the Central Delta project Works are sanctioned.

A reserve of iron based on the past three years' Consumption, would be rather fallacious, and it would be a matter of regret if iron were now sold off at a loss, which in a short time, may be required.

The Subject has been referred to the Superintending Engineer.

9. The workshops turned out work during the year amounting to Rs 80671-1-1 or 2352-5-7 more than that for the year 1880-81 and all things considered, the results are thought to be satisfactory.

1880-81 Rs 78,318-11-6
1881-82 80,671-1-1
2,352-5-7

I have the honor to be
Sir
Your most obedient Servant

C. A. B. Burlton
Assistant Engineer
in chge Govt Workshops
Dowlaishweram

1836
MAY 32

From

The Officer incha
Govt. Workshc
Dowlaish

To

The Examin
- Public Wor
Madr

Dated 8th }
Despd. 9th } May
Recd. }

No. 44.

Dowlaishweram
Workshops. An
Accounts of the
Submits the -
the Official yea
1881-82.

Government Workshops Dowlaishweram

4 2374/11

A

Block for 1881-82.

Dr.				Cr.			
To Balance on 1st April 1881	49,529	13	1	By Profit and Loss - for depreciation on Rs 49,529-13-1 at 2 per cent	990	9	6
				Balance	48,539	3	7
	49,529	13	1		49,529	13	1

B

Machinery and Plant.

				Cr.			
Balance on 1st April /81	32,616	10	3	By Profit and Loss for depreciation on Rs 32,616-10-3 at 2 per cent	652	5	4
Mechl Deptt. for work done to machinery and tools	439	15	5	Balance	32,454	4	4
Public Deptt. Value of machinery transferred from Public Deptt.	50	-	-				
	33,106	9	8		33,106	9	8

C

Dr. Raw Materials for 1881-82 Cr.

To Balance on 1st April/81	63,927	8	7	By Mechanical Deptt (Materials issued to works)	38,199	8	7
" Purchase	19,396	2	7	" Public Deptt (Materials supplied to Public Deptt)	1559	9	.
" Public Deptt (Store received from Public Deptt)	5265	14	7	" Sales (Materials supplied to Private parties)	2002	5	9
" Mechanical Deptt (for Charges &c on Stores)	1644	1	1		41,761	7	4
" Charges General Centage for General Charges	397	12	2	" Balance	49,241	10	11
" Profit and Loss Profit on stores	371	11	3				
	91,003	2	3		91,003	2	3

D

Dr. Manufacture for 1881-82 Cr.

To Balance on 1st April/81	4,722	13	8	By Mechanical Deptt (articles issued to works)	6,199	8	4
" Mechanical Deptt (articles made and transferred)	4,646	9	5	" Public Deptt (articles supplied to Public Deptt)	18	2	.
" Sales (articles returned)	7	.	.	" Sales (articles supplied to Private parties)	123	12	.
" Charges General Centage for general Charges	19	14	6		6,341	6	4
" Profit and Loss Profit on Mfr	190	7	1	Balance	3,245	6	4
	9,586	12	8		9,586	12	8

E

Dr. Mechanical Department. Cr.

To Balance on 1st April/81	3,748	9	.	By Public Deptt	59,905	12	.
" Cash (amount paid for outlay in this Deptt)	19,834	15	2	Sales	9,860	11	.
" Raw Materials	38,199	8	7	" Raw Materials	1644	1	1
" Manufacture	6,199	8	4	" Manufacture	4,646	9	5
" Public Deptt	13	8	9	" Machinery and Plant	439	15	5
" Charges General Centage for general Charges	11,036	.	4	" Charges General Repairs of Buildings Tools &c &c	1043	15	11
" Profit and Loss Extra Profit	5,387	7	11	" Profit and Loss Loss on Works &c	3381	13	6
					80,922	14	4
				Balance	3496	11	9
	84,419	10	1		84,419	10	1

F

Sales for 1881-82

Dr.					Cr.			
To Balance on 1st April 1881	496	7	.	✓	By Cash	11,338	4	9
" Mechl Deptt	9,860	11	.		" Manufacture	7	.	
" Raw materials	2002	5	9		" Public Deptt	64	14	.
" Manufacture	123	12	.			11,410	2	9
" Public Deptt	330	9	.		Balance	1403	10	.
	12,813	12	9	✓		12,813	12	9

G

Public Deptt for 1881-82

Dr.					Cr.				
To Balance on 1st April 81	409	.	.	✓	By Transfers	60,264	15	.	✓
" Transfers	5,249	14	4		" Raw materials	5,265	14	7	
" Mechl Deptt	59,905	12	.		" Mechl Deptt	13	8	9	
" Raw materials	1559	9	.		" Sales	330	9	.	
" Manufacture	18	2	.		" Machinery and Plant	50	.	.	
" Sales	64	14	.		" Charges General Establishment Travelling allowances	22	8	.	✓
						65,947	7	4	
					Balance	1259	12	.	
	67,207	3	4	✓		67,207	3	4	

H

Purchase for 1881-82

6

2374/13

Dr.					Cr.				
To Cash	19,173	1	8	✓	By Balance on 1st April 81	898	5	1	✓
Balance	1121	6	.		" Raw materials	19,396	2	7	
	20,294	7	8	✓		20,294	7	8	✓

J

Cash for 1881-82

Dr.					Cr.				
To Balance on 1st April 81	2	4	9	✓	By Mechanical Deptt (for amount paid to works)	19,834	15	2	✓
" Cheques payable	14,218	4	3		" Purchase	19,173	1	8	✓
" Govt Cheques drawn by P.W.D. officers	35,393	.	11		" Charges General Establishment 10,430-8-2 Contingent 192-1-0 Travelling allowances 5-1-1	10,627	10	3	✓
" Sales (for amount received in payment of bills)	11,338	4	9	✓	" Government amount paid into Treasury	11,499	11	4	✓
Profit and Loss (for payment of house rent &c)	303	4	8	✓	Balance	119	12	11	✓
	61,255	3	4	✓		61,255	3	4	✓

K

Dr. Government for 1881-82 Cr.

To Cash for payments into Treasury	11,499	11	4	By Cheques payable	15,518	4	3
				" Cash Cheques drawn by P. W. D. officer &c	35,393		11
" Transfers	60,264	15		" Transfers	5,249	14	4
" Profit and Loss	7,755	11	8	" Profit and Loss			
				Interest on Capital on Rs 153,254-13-3 at 4 per cent	6,130	3	1
				For Leave & Pension allowances on Salaries Rs 10453-0-2 @ 25 percent	2,613	4	
					64,904	10	7
				Capital for Decrease	14,615	11	5
	79,520	6			79,520	6	

L

Transfers for 1881-82

To Public Deptt carried to Govt	60,264	15		By Public Deptt carried to Govt	5,249	14	4
					60,264	15	
	5249	14	4		65514	13	4
	65514	13	4				

M

Dr. General Charges for 1881-82 Cr.

23746
14

To Cash Establt Salaries 10,430-8-2 Contingent 192-1-0 Travelling allowances 5-1-1	10,627	10	3	By Mechanical Deptt Percentage	11,036		4
" Public Deptt Establishment Salaries	22	8		" Raw Materials for Percentage	397	12	2
" Mechanical Deptt Repairs of buildings Tools &c &c	1043	15	11	" Manufactures for Percentage	19	14	6
					11,453	11	
				" Profit and Loss Loss	240	7	2
	11,694	2	2		11,694	2	2

N

Dr. Profit and Loss Cr.

To Mechanical Deptt Loss on Works &c	3381	13	6	By Mechanical Deptt Extra Profit on Works &c	5,387	7	11
" Block for depreciation	990	9	6	" Raw Materials (Profit)	371	11	3
" Machinery & Plant do do	652	5	4	" Manufacture (do)	190	7	1
" Government Interest on Capital	6,130	3	1	" Cash House rent &c	303	4	8
Leave and Pension allowances	2,613	4			6,252	14	11
General Charges for Loss	240	7	2	" Government for Net Loss	7,755	11	8
	14,008	10	7		14,008	10	7

ENDORSED 15 MAY 82

O

Dr. **Capital for 1881-82** Cr.

To Government for Decrease in Capital	14,615	11	5	By Balance	153,254	13	3
" Balance	138,639	1	10				
	153,254	13	3		153,254	13	3

P

Dr. **Balance for 1881-82** Cr.

To Block	48,539	3	7	By Purchase	1121	6	
" Machinery & Plant	32,454	4	4	" Capital	138,639	1	
" Raw Materials	49,241	10	11				
" Manufacture	3,245	6	4				
" Mechl. Deptt	3,496	11	9				
" Sales	1,403	10	.				
" Public Deptt	1259	12	.				
" Cash	119	12	11				
	139,760	7	10		139,760	7	

Q

Dr. **Cheques Payable** Cr.

To Government	15,518	4	3	By Balance	1300	.	
				" Cash	14,218	4	
					15,518	4	3

Govt. Workshop office
Dowlaishweram
5 May 1882

Executive Engineer

ENCLOSURE
183 X
16 MAY 82

P.W. Ind.
587

Annual Accounts
(from A to Z.)
of the Dowlaishweram
Workshop for the Official
year 1881-82

No 9

2374
16

Notes on the Dowlaishweram Workshop Accounts for 1881-82.

The liabilities of the Workshop to Government at the close of official year 1881-82 amounted to Rs 79,520-6-„ as detailed in the margin.

Liabilities	
Cash drawn	50911-5-2
Stores received	5249-14-4
Interest on Capital	6,130-3-1
Leave and Pension allowances	2,613-4-„
Decrease in Capital	14,615-11-5
	79520-6-„

2. Against which a Sum of Rupees 71,764-10-4 having been paid into Treasury or adjusted by Transfer as noted in the margin, the difference viz Rs 7,755-11-8 was a net loss and has been carried to the debit of Tools and Plant in the Provincial accounts against the provision of Rs 20,000 in the Budget. The amendment in the forms of Profit and Loss Accounts orders ordered in G. O. No 3079 W dated 12th December 1881 para 6, has been carried out, by the introduction of the forms M & L.

3. From the Statement M which shews the cost of General Establishment of Materials for general purposes and the value of repairs done to machinery &c on one side and the amount of percentages charged to works on the other to cover the above expenditure, it will be seen that the amount of percentages charged during the year fell short of the expenditure by the small sum of Rupees 240-7-2.

4. Other liabilities viz Depreciation in Stock and Machinery, Interest on Capital, Leave and Pension allowances and Loss if any on estimates, should be covered by the percentages. The present rate is according to the Superintendent's Statement only 20 percent which is insufficient to meet the above charges, and can well be raised so as

to

to cover all charges as directed in para 7 of G. O. above quoted.

2374/17

5.

	Rs	A	P
In the year under review the General charges amounted to	11694	2	2
Depreciation	1642	14	10
Interest on Capital	6,130	3	1
Leave and Pension allowances	2,613	4	0
Total charges	22,080	8	1
The Percentages recovered	11,453	11	0
Profits on Works	6,252	14	11
	17,706	9	11
Losses on Works	3,381	13	6
Total	14,324	12	5
Leaving a net Loss of	7,755	11	8

which has been adjusted as stated in para 2 above.

6. The workshops now form an ordinary subdivision of the Eastern Godaveri Division, and by this change, the factory has been relieved of an annual charge of about Rs 1200, being the Salary of the Superintendent. The charges for Interest have also as directed been calculated at 4 per cent instead of 5 per cent.

J. C. Cordony

Examiner P. W. Accounts

E.P. 29/8

Eh 29/8

No. 2374 w

Genl Acct

PUBLIC WORKS DEPARTMENT. 2374/18

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 14th Septr/82

Read the following:—

From the Examiner P. W. Accounts No. 80 w dd 30th August 1882.

The foregoing papers exhibit the financial results of the Dowlaishwaram workshops for the year 1881-82.

2. The liabilities amounted to Rs 79,520, and the assets to Rs 71,765; the result being a net loss to Government of Rs 7,755.

3. The following table shows the results for the past four years.

	1878-79	1879-80	1880-81	1881-82.
	Rs	Rs	Rs	Rs
Outturn	93.962	89.469	78.319	80.671
Net loss	27.693	22.774	21.296	7.755

4. The outturn is thus Rs 2,352 in excess of that of the previous year, while the loss is less heavy by Rs 13,541.

5 These improved results are doubtless owing to the change of administration ordered in G. O. No. 3079 W d/ 12th December 1881, but as the ordinary percentages are still insufficient to meet outlay, they should, as directed in para 7 of that G. O., be fixed so as to cover all charges with a proper margin of profit.

CH

11-9-82

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To The Supdg: Engineer First Circle 7
" Chief Engineer for Irrigation 7
" Examiner P. W. accounts 7

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Govt. of (1882) Madras.

PUBLIC WORKS.

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Recd 15-9

Dated

Recd.

Encl.

G. O., 14th Sept. 1882, No. 2374 W.

Nos. 102 to 123

Dowlaishwaram Workshops

Orders on the report of the operations of the — for 1881/82.

14/9.

Desp 14/9
6/45 PM

Entd in Receipt Register