

- (1) Number of pages 10
(2) Date of repair 12. 1. 1970
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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.	<u>1906</u>	Press
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1936

Proceedings of the Madras Government, Public Works Department,
20th July 1876. No. 1,811.

No. 339. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 21st June 1876, No. 71-W:—

I HAVE the honor to submit, for the information and orders of Government, Captain Brockman's report of the operations of the factory at Dowlaishweram for 1875-76 with abstract statements showing the financial results of the year's transactions.

2. The accounts are accompanied by a Note by the Deputy Examiner, to paragraph 9 of which I would request particular attention.

From Captain R. R. E. BROCKMAN, R.E., Officer in charge of Government Workshop, Dowlaishweram, to Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, dated Dowlaishweram, 22nd April 1876, No. 14.

I HAVE the honor to forward, herewith, the annual accounts of the Dowlaishweram Workshops for the official year 1875-76.

2. The Government have sanctioned in their Order, No. 971, dated 13th April 1875, a sum of Rupees 1,10,000 as a fixed working 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 7,967-6-5 and the amount credited by transfers was Rupees 1,09,318-0-11, making a total of Rupees 1,17,285-7-4 paid by the workshop to Government.

4. This amount, it will be seen, is more than that of the sum received from Government on credit orders by Rupees 7,285-7-4.

5. The following statement comparing the Capital amount on the 31st March 1875 with that on the 31st March 1876 shows an increase of Capital of Rupees 1,650-13-0:—

Items.	Capital on 31st March 1875.			Capital on 31st March 1876.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Block	38,515	5	7	38,728	14	1	213	8	6			
Machinery and Plant	23,341	11	1	23,238	5	1				103	6	0
Raw Materials	*62,111	6	1	*65,543	4	4	3,431	14	3			
Manufacture	17,511	11	10	17,704	9	0	192	13	2			
Mechanical Department	12,352	13	3	12,620	12	1	267	14	10			
Sales	1,419	4	2	349	6	7				1,069	13	7
Public Department	6,863	4	5	5,581	2	3				1,282	2	2
	1,62,115	8	5	1,63,766	5	5	4,106	2	9	2,455	5	9
Deduct				1,62,115	8	5	2,455	5	9			
Increase in Capital				1,650	13	0	1,650	13	0			
Remaining	*63,571	14	1	*65,693	4	4						
Deduct unpaid	1,460	8	0	150	0	0						
	62,111	6	1	65,543	4	4						

Remarks regarding the increase of the following items:—

<i>Block, Rupees 213-8-6.</i>			RS.	A.	P.
Cost of a shed for stores			188	0	0
Do. of improvements to the buildings rented to Overseer			795	13	5
Deduct depreciation			770	4	11
			213	8	6

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*Proceedings of the Madras Government, Public Works Department,
20th July 1876. No. 1,841.*

Raw Materials, Rupees 3,431-14-3.—The excess was more especially incurred on timber as a larger quantity was purchased during the year than usual. The following details show the increase:—

Items.	Opening Balance on 1st April 1876.			Closing Balance on 31st March 1876.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Stores ...	46,453	6	0	42,297	5	2				4,156	0	10
Timber ...	15,392	0	3	23,081	9	1	7,689	8	10			
Charcoal ...	265	15	10	164	6	1				101	9	9
	62,111	6	1	65,543	4	4	7,689	8	10	4,257	10	7
Deduct ...				62,111	6	1	4,257	10	7			
Increase ...				3,431	14	3	3,431	14	3			

6. The following are the details of the amount to be paid to Government and which represents increase to the Capital:—

Total allotment of cash	RS.	A.	P.
Add interest on Capital to be paid to Government	1,10,000	0	0
Net profit to be paid to Government	8,105	12	5
	830	7	11
	1,18,936	4	4
Deduct total amount paid into treasury and credited by transfers	1,17,285	7	4
Net amount to be paid to Government	1,650	13	0

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

7. The gross profits of the shop as shown in the statement are Rupees 32,614-9-3, and against this the following are the charges:—

Cost of General Establishment and contingent charges	RS.	A.	P.
Do. of repairing tools, machinery, buildings, &c.	14,235	13	11
Loss on works	1,835	13	5
Do. on raw materials	3,019	13	4
Machinery and Plant—	2,946	7	5
Value of unserviceable tools	403	2	9
Depreciation	466	13	4
	870	0	1
Block depreciation	770	4	11
Government interest on Capital	8,105	12	5
	31,784	1	4
Net profit	830	7	11
	32,614	9	3

The cause of loss on works was owing to the rates allowed in the estimates as originally framed for certain works being lower than the present value of the materials when the works were actually undertaken, consequently the shops have had to bear the loss thereon.

Loss on Raw Materials.—A large quantity of out-slabs have been borne on the timber stock for many years past, and have deteriorated so much as not now to be worth their book value; its net book value has therefore been struck off to the amount of Rupees 2,946-7-5 from the timber stock and the same carried to Profit and Loss account.

8. A list of unpaid bills is herewith sent, from which it will be seen that a sum of Rupees 5,930-8-10 is due; but of this a sum of Rupees 705-5-1 has been since realized, and it is expected that the greater part will be realized during the current and next months.

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9. I beg to point out that a supplemental allotment for Rupees 15,000 was asked for in my letter, No. 285, dated 15th January 1876, to the District Engineer with a request to provide that amount in the budget to meet the probable increase in Capital for the last official year on account of unadjustable expenditure; but, owing to the full amounts having been realized on certain extraordinary works and on tools and plant repairs, only Rupees 1,650-13-0 were required instead of Rupees 15,000.

The working of the shops during the past official year has been satisfactory and the outturn very nearly up to the quantity of former years.

A. Block, for 1875-76.				Cr.			
Dr.		RS.	A. P.			RS.	A. P.
To Balance on 1st April 1875.		38,515	5 7	By Profit and loss for depreciation on Rs. 38,515-5-7 at 2 per cent. per annum.		770	4 11
„ Mechanical Department for work done to buildings.		795	13 5	„ Balance ...		38,728	14 1
„ Public Department do. do.		188	0 0				
Total ...		39,499	3 0	Total ...		39,499	3 0

B. Machinery and Plant, for 1875-76.				Cr.			
Dr.		RS.	A. P.			RS.	A. P.
To Balance on 1st April 1875.		23,341	11 1	By Sales		42	15 0
„ Mechanical Department for work done to machinery and tools		367	11 5	„ Profit and loss, being the value of unserviceable tools, &c.		403	2 9
„ Raw materials (transferred to Plant)		360	14 0	„ Profit and loss for depreciation on Rs. 23,341-11-1 at 2 per cent. per annum.		466	13 4
„ Manufacture (do.)		47	15 2	„ Balance ...		23,238	5 1
„ Public Department (tools, &c., received from Public Department)		33	0 6				
Total ...		24,151	4 2	Total ...		24,151	4 2

C. Raw Materials, for 1875-76.				Cr.			
Dr.		RS.	A. P.			RS.	A. P.
To Balance on 1st April 1875.		63,571	14 1	By Mechanical Department (materials issued to works)...		63,850	9 11
„ Purchase		62,835	4 1	„ Public Department		1,328	2 2
„ Mechanical Department for charges, &c., on stores.		4,500	1 2	„ Sales		498	5 0
„ Public Department (stores received from Public Department)		8,788	0 5	„ Machinery and plant (stores issued to Plant).		360	14 0
„ Profit and loss. Profit on stores		823	2 10	„ Profit and loss (loss sustained on timber)...		2,946	7 5
„ „ centage for general charges		159	4 3	„ Balance ...		65,693	4 4
Total ...		1,40,677	10 10	Total ...		1,40,677	10 10

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D.				E.			
Dr. Manufacture, for 1875-76.				Cr.			
	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1875.	17,511	11	10	By Mechanical Department (articles issued to works).	9,371	13	8
" Mechanical Department (transfers) ...	9,911	4	10	" Public Department ...	901	15	2
" Public Department (articles received from Public Department) ...	448	6	0	" Sales ...	59	7	8
" Profit and loss (profit on M. F.) ...	141	6	6	" Machinery and plant (articles issued to Plant).	47	15	2
" " centage (for general charges) ...	72	15	6	" Balance ...	17,704	9	0
Total ...	28,085	12	8	Total ...	28,085	12	8

F.				G.			
Dr. Mechanical Department, for 1875-76.				Cr.			
	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1875.	12,352	13	3	By Public Department ...	1,16,420	0	10
" Cash ...	28,425	14	4	" Sales ...	2,194	1	2
" Raw materials ...	69,850	9	11	" Raw materials (charges, &c., on stores) ...	4,500	1	2
" Manufacture ...	9,371	13	8	" Manufacture (for articles made) ...	9,911	4	10
" Public Department ...	1,143	10	10	" Machinery and plant ...	367	11	5
" Profit and loss (centage for general charges) ...	18,405	4	0	" Block (improvements to buildings) ...	795	13	5
" " (extra profit) ...	12,135	13	6	" Profit and loss (for repairs of buildings, tools, &c., &c.) ...	1,835	13	3
Total ...	1,51,685	15	6	" " loss sustained on works ...	3,019	13	4
				" Cash (amount recovered) ...	20	8	0
				" Balance ...	12,620	12	1
				Total ...	1,51,685	15	6

H.				I.			
Dr. Sales, for 1875-76.				Cr.			
	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1875.	1,419	4	2	By Cash ...	3,877	12	1
" Public Department ...	14	13	2	" Public Department ...	1	11	6
" Mechanical do. ...	2,194	1	2	" Balance ...	349	6	7
" Raw materials ...	498	5	0				
" Manufacture ...	59	7	8				
" Machinery and plant ...	42	15					
Total ...	4,228	14		Total ...	4,228	14	2

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J.				K.			
Dr. Public Department, for 1875-76.				Cr.			
	RS.	A.	P.		RS.	A.	P.
To Balance on 1st April 1875.	6,863	4	5	By Transfers ...	1,19,623	12	8
" Transfers ...	10,305	11	9	" Mechanical Department ...	1,143	10	10
" Mechanical Department ...	1,16,420	0	10	" Sales ...	14	13	2
" Raw materials ...	1,328	2	2	" Raw materials ...	8,788	0	5
" Manufacture ...	901	15	2	" Manufacture ...	448	6	0
" Sales ...	1	11	6	" Machinery and plant ...	33	0	6
				" Block ...	188	0	0
Total ...	1,35,820	13	10	" Balance ...	5,581	2	3
				Total ...	1,35,820	13	10

L.				M.			
Dr. Purchase or Bills payable, for 1875-76.				Cr.			
	RS.	A.	P.		RS.	A.	P.
To Cash ...	64,145	12	1	By Balance on 1st April 1875.	1,460	8	0
" Balance ...	150	0	0	" Raw materials ...	62,835	4	1
Total ...	64,295	12	1	Total ...	64,295	12	1

N.				O.			
Dr. Cash, for 1875-76.				Cr.			
	RS.	A.	P.		RS.	A.	P.
To Government (for credit order) ...	1,10,000	0	0	By Mechanical Department (for amount paid to works) ...	28,425	14	4
" Sales (for amount received in payment of bills) ...	3,877	12	1	" Purchase ...	64,145	12	1
" Profit and loss (for amount of house-rent, fines, &c., &c.) ...	876	10	8	" Profit and loss (charges for establishment and contingent charges) ...	14,235	13	11
" Mechanical Department (amount recovered from works) ...	20	8	0	" Government (amount paid into treasury) ...	7,967	6	5
Total ...	1,14,774	14	9	Total ...	1,14,774	14	9

P.				Q.			
Dr. Government, for 1875-76.				Cr.			
	RS.	A.	P.		RS.	A.	P.
To Cash (for payments into treasury) ...	7,967	6	5	Cash (for credit orders) ...	1,10,000	0	0
" Transfers ...	1,09,318	0	11	Profit and loss for interest on Capital Rs. 1,62,115-8-5. at 5 per cent. per annum.	8,165	12	5
" Capital for increase ...	1,630	13	0	" " for net profit ...	830	7	11
Total ...	1,18,936	4	4	Total ...	1,18,936	4	4

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L.		Cr.	
Dr.		Transfers for 1875-76.	
To Public Department ...	RS. A. P. 1,19,623 12 3	By Public Department ...	RS. A. P. 10,305 11 9
		" Government ...	1,09,318 0 11
Total ...	1,19,623 12 3	Total ...	1,19,623 12 8

M.		Cr.	
Dr.		Profit and Loss for 1875-76.	
To Cash paid for establishment and contingent ...	RS. A. P. 14,235 13 1	By Mechanical Department—	RS. A. P.
" Mechanical Department—		Percentage ...	18,405 4 0
Repairs of buildings, &c. ...	1,335 13 3	Extra profit ...	12,135 13 6
Loss on works ...	3,919 13 4		30,541 1 6
	4,855 10 7	" Raw materials—	
" Block, for depreciation ...		Percentage ...	159 4 3
" Machinery and Plant—		Profit ...	823 2 10
For depreciation ...	466 13 4		932 7 1
Value of unserviceable tools ...	403 2 9	" Manufacture—	
	870 9 1	Percentage ...	72 15 6
" Raw materials. Loss on timber ...	2,916 7 5	Profit ...	141 6 6
" Government interest on Capital ...	8,105 12 6		214 6 0
" do. net profit ...	830 7 1	" Cash ...	876 10 8
Total ...	32,614 9 3	Total ...	32,614 9 3

N.		Cr.	
Dr.		Capital for 1875-76.	
To Balance ...	RS. A. P. 1,63,766 5 5	By Balance ...	RS. A. P. 1,62,115 8 5
		" Government for increase on Capital ...	1,650 13 0
Total ...	1,63,766 5 5	Total ...	1,63,766 5 5

O.		Cr.	
Dr.		Balances for 1875-76.	
To Block ...	RS. A. P. 38,728 14 1	By Purchase ...	RS. A. P. 150 0 0
" Machinery and plant ...	23,238 5 1	" Capital ...	1,62,766 5 5
" Raw materials ...	65,893 4 4		
" Manufacture ...	17,704 9 0		
" Mechanical Department ...	12,620 12 1		
" Sales ...	349 6 7		
" Public Department ...	5,581 2 3		
Total ...	1,63,916 5 5	Total ...	1,63,916 5 5

DOWLAISHWERAM, (Signed) R. E. BROCKMAN, Captain, R.E.,
22nd April 1876. Executive Engineer, in charge of Government Workshop.

Proceedings of the Madras Government, Public Works Department,
20th July 1876. No. 1,841.

List of unpaid Bills up to end of March 1876.

Particulars.	Amount.	Total.	Remarks.
<i>Public Department.</i>			
Master Attendant, Cocanada ...	RS. A. P. 228 8 10	RS. A. P.	Since adjusted.
Collector, Godavery District ...	159 0 0		
Superintendent of Central Jail, Rajahmundry.	220 0 0		Do.
District Engineer, Godavery ...	1 15 4		Major items.
Officer in Charge No. 1 Range, Godavery.	1,358 8 3		Four second-class ferry-boats, Rupees 267.
			Rupees 48-9-9 paid.
Do. No. 3 Range, do. ...	3,613 1 10		Upper Godavery Barge repairing, Rupees 756.
			Chettipett Range Office, Rupees 1,015-7-0.
			Velpur Girder Bridge, Rupees 2,413.
		5,581 2 3	
<i>Sales.</i>			
Major J. Beatty, R.E. ...	2 11 5		
Captain R. R. E. Brockman, R.E.	43 6 0		Since paid.
Mr. Oliver ...	2 2 5		
" Convill ...	1 8 0		
" Cooper ...	2 12 0		
Rev. Kendall ...	3 6 7		
J. W. Martin, Esq. ...	0 18 3		
Mr. U. N. Joyce ...	8 8 0		
P. Ramakistiah ...	130 0 0		Do.
Mr. Claudious ...	2 0 9		
" J. Anderson ...	16 14 8		Do.
" P. Legay ...	1 7 9		Do.
H. Scott Taylor, Esq. ...	4 0 7		
Mr. Meppen Walter ...	25 0 0		
" Densem ...	0 7 3		
C. H. Burlton, Esq. ...	28 2 3		
Dr. Hitchcock ...	0 8 0		Do.
Captain C. A. Porteous ...	5 14 4		
C. Somalingum ...	0 1 10		Do.
Mr. J. Mangue ...	22 8 0		
Conductor J. Joyce ...	0 3 7		
Mr. J. Wakefield ...	0 14 4		
A. J. Chancellor, Esq. ...	7 6 6		
M. Venkatachellam ...	22 0 0		
J. C. Larmine, Esq. ...	0 11 0		
Artificer J. S. Joyce ...	0 2 6		Do.
Captain J. Barber ...	4 8 0		Do.
Workshop Sawyers ...	11 1 9		Do.
		349 6 7	
Total ...		5,930 8 10	

DOWLAISHWERAM, (Signed) R. E. BROCKMAN, Captain, R.E.,
22nd April 1876. Executive Engineer, in charge of Government Workshop.

(2) Date of repair _____
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Proceedings of the Madras Government, Public Works Department,
20th July 1876. No. 1,841.

Note on Captain Brockman's Report on the Accounts of the Factory at Dowlaishweram during the year 1875-76.

DURING the year the workshop received from, and became liable to, Government for—

	RS.	A.	P.
I.—Cash drawn from treasury against credit orders ...	1,10,000	0	0
II.—Value of stores received without payment ...	10,305	11	9
III.—Interest on Capital ...	8,105	12	5
IV.—Net profit ...	830	7	11
Total ...	1,29,242	0	1

2. In part adjustment of this amount the workshop paid into treasury and cleared by transfer debits—

	RS.	A.	P.
I.—Cash payments into treasury ...	7,967	6	5
II.—Transfer debits ...	1,19,623	12	8
Total ...	1,27,591	3	1

remaining debtor to Government for Rupees 1,650-13-0.

3. The total profits amounted to Rupees 2,614-9-3. Of this sum Rupees 31,784-1-4 were applied to meet establishment charges, depreciation on block, machinery and plant, interest on Capital, &c., as shown in Statement M, leaving a net profit of Rupees 830-7-11.

4. This amount should have been paid into the treasury; but on reference to Captain Brockman's report it will be seen that the workshop was not able to meet the charges or to pay the full amount due on account of interest on Capital.

5. These unadjusted liabilities amount to the aggregate to Rupees 1,650-13-0 as shown in paragraph 2 above, and this sum has, under the rules, been added to the Capital account.

6. In their Orders, No. 770, of the 27th March last, Government have represented that a specific appropriation to cover the increase of Capital of the Dowlaishweram Workshop for 1875-76 is not practicable. The amount therefore will have to be debited in the final accounts to the total year's assignment for Tools and Plant under Imperial.

7. The outstandings at the close of the year as compared with those at the end of 1874-75 were as follow:—

	1874-75.	1875-76
	RS. A. P.	RS. A. P.
Public departments ...	6,863 4 5	5,581 2 3
Private parties ...	1,419 4 2	349 6 7
Total ...	8,282 8 7	5,930 8 10

8. Captain Brockman reports that Rupees 705-5-1 of the total amount outstanding on the 31st March last have since been realized, and that the remaining amount will shortly be recovered.

9. In February 1871 the Government of India sanctioned a rate of 2 per cent. per annum being charged for depreciation of block and plant and directed that at the end of five years a revaluation of the block and plant should be made and the rate changed if found necessary, in view of keeping the book value as near the actual value as possible. In G.O., No. 668, dated 7th March 1871, Government directed that the rate sanctioned by the Government of India should have effect from the commencement of the official year 1870-71. The revaluation therefore should have been made during the past official year. No reference, however, to the subject is made in Captain Brockman's report and it is possible therefore that the Orders in question have been overlooked.

FORT ST. GEORGE,
June 1876.

(Signed) J. MILLS,
Examiner, Public Works Accounts.

Proceedings of the Madras Government, Public Works Department,
20th July 1876. No. 1,841.

No. 340.

ORDER THEREON, 20th July 1876, No. 1,841.

ACCOUNT, No. 33.

It is observed that during the year 1875-76 the Dowlaishweram Workshops came liable to Government for a sum of Rupees 1,29,242-0-1; towards the adjustment of which Rupees 1,27,591-3-1 only were credited, leaving Rupees 1,650-13-0 due by the factory. This amount was in accordance with rule added to Capital.

2. The gross profits were Rs. 32,614-9-3; deducting from which Rs. 31,784-1-4 on account of working expenses, &c., there remained a net profit of Rupees 830-7-11.

	RS.	A.	P.
*	3,019	13	4
†	2,946	7	5

The net profits have been greatly reduced by loss on works* and on Raw Materials.† These losses have been explained in Captain Brockman's report to be due, the

former to increased cost of materials after estimates for work had been framed, and the latter to deterioration of a large quantity of cut-slabs of timber which had been borne on the timber stock for many years. Care must be taken that timber scraps which cannot probably be utilized on other work are included in issues to works concerned, and not left to accumulate and become ultimately a charge against Profit and Loss.

3. The outturn of work is stated to have been very little below that of former years.

4. There is a satisfactory decrease in the total amount of outstandings as compared with the year 1874-75, and the amounts still due are, it is seen, expected to be shortly realized; but it is noticed that some of the items are due from officers and servants of Government which should not have been allowed by them to remain outstanding.

5. The District Engineer will explain why the revaluation ordered in G.O., No. 668, dated 7th March 1871, was not carried out during the year under review, and whether there is any reason why it should not be effected in the current year.

(The Extract.)

Colonel,
Offg. Under Secy. to Govt., P.W.D.

To the District Engineer, Godavery.
" Examiner of Public Works Accounts.
" Chief Engineer for Irrigation.
" Revenue Department.
" Military do.
" Financial, &c., Departments.

Exd. A. S. Rodgers.
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Revenue 1876 *Depart.*
Gub. of 1876; Madras.
PUBLIC WORKS.

THE DISTRICT ENGINEER,
GODAVERY,
&c., &c., &c.

Dated July 20th.

Issued

Recd. Aug 13

Encl.

G. O., 20th July 1876, No. 1841.

JULY.

Nos. 339-340.

Dis. Inr.

Dowlaisheeram Workshops, Godavery Dis-
trict.—Passing orders on report of the oper-
ations of the — for 1875-76, with abstract
statements showing the financial results of
the year's transaction.

No 1926

communicated to the Secy of Rev.

16 August 1876

14 To the Secy of Rev. Secy

New No. Sectt. I (i)-I—Old No. M.R.O. 1—10,006—10-6-63.

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