Archives I—10,006—16-8 77.

(1) Number of pages 76

(2) Date of repair 20.11.86.

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

OVERNMENT OF TAMIL NADU

PUBLICWORKS DEPARTMENT

G.O. No. / B.P. No. 2688 W

Press. / Mis.

Dated 24.10..1879 ~~197~~.

MY

to be folded or roughly handled

1/2688

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

24th October 1879, No. 2,688 W.

General
Account.

Read the following paper :—

No. 52. From Captain H. LEM. CAREY, Officiating Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated Chepauk, 8th September 1879, No. 128 W.

I HAVE the honor to submit, for the information and orders of Government, the General Superintendent's report of the Presidency Workshop for 1878-79 with abstract statements showing the financial results of the year's transaction.

2. I also enclose a note by the Deputy Examiner on the audit of the accounts of this workshop.

From Lieutenant W. L. C. BADDELEY, R.E., Acting General Superintendent, Public Works Workshops, to the Examiner of Public Works Accounts, dated Madras, 26th July 1879, No. 1,652 W.

I HAVE the honor to submit herewith the annual Accounts of the Presidency Public Works Workshops for the year 1878-79.

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

	RS.	A.	P.
1st.—To cash drawn from Treasury	1,71,000	0	0
2nd.—To value of stores, &c., received without payment ...	60,301	15	4
3rd.—To interest on capital	23,587	6	5
4th.—To net profit	727	11	10
To pension and leave allowances	3,355	12	9
	2,58,972	14	4

3. Of this amount the following payments were made :—

1st.—Payments into Treasury	41,856	5	4
2nd.—Approved Invoices	2,20,994	1	6
	2,62,850	6	10
leaving a balance of ... ... for decrease to capital	3,877	8	6
4. The gross profits amounted to...	91,268	1	0
against which, charges aggregating	90,540	5	2
have been debited, being a net profit of ... ... as exhibited in Statement A.	727	11	10

5. The opening and closing balances of the capital account as noted in the following table exhibits decrease of capital, amounting to Rupees 3,877-8-6.

Items.	Capital on 31st March 1879.	Capital on 31st March 1878.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Block	1,15,914 13 11	1,18,280 7 8		2,365 9 9
Machinery and Plant ...	90,011 7 0	78,864 12 4	11,146 10 8	...
Mechanical Department ...	35,622 15 1	56,335 8 0	...	20,712 8 11
Instrument Department ...	6,359 12 2	8,979 6 6	...	2,619 10 4
Manufacture	66,256 10 2	62,851 0 6	3,405 9 8	...
Raw materials	1,21,598 7 4	1,09,993 1 9	11,605 5 7	...
Sales	8,604 10 6	2,776 15 7	5,827 10 11	...
Public Department	32,224 13 1	33,666 11 10	...	1,441 13 11
	4,76,593 10 1	4,71,748 0 2	31,985 4 10	27,139 10 11
Deduct bills payable... ...	9,451 0 8	727 14 3	9,451 0 8	717 14 3
	4,67,142 9 5	4,71,020 1 11	22,534 4 2	26,411 12 8
		4,67,142 9 5		22,534 4 2
		3,877 8 6		3,877 8 6

6. The value of the outturn and the net profit of the year under review, as compared with the outturn and net profits of the two previous years, is as follows, but it is necessary to point out that the excessive profits in the years 1876-77 and 1877-78 were due to the sale of famine tools :—

——	1876-77.	1877-78.	1878-79.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Outturn	4,44,308 3 4	5,73,476 9 3	2,58,201 8 8
Net profit	23,681 2 9	70,944 12 11	727 11 10

7. A list of bills outstanding on the 31st March 1879 is herewith submitted, amounting to Rupees 40,829-8-5, of which a sum of Rupees 19,068-8-10 only remains to be realised.

8. The decrease to capital of Rupees 3877-8-6 is a step in the right direction, and if the purchases of manufactured articles and raw materials had been made with greater discretion, the decrease would have been considerably more than it is; the cause of increase to capital is now however well understood, and each year should now show a decrease, until a suitable fixed capital is arrived at.

9. This year is the first in which the Workshops has been debited with 25 per cent. on the actual permanent establishment charges on account of pension and leave allowances, and I would therefore beg to bring forward the propriety of making some reduction in the percentage paid on capital, a reduction of 1 per cent. might, I think, fairly be recommended.

2/2688

A.

Profit and Loss Account of Presidency Workshops, Department Public Works, for the Year 1878-79.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Cost of general establishment and contingencies.	32,377 2 10		By profits on ordinary working of the shops.	56,537 10 4	
,, Materials for repairs to tools, machinery, shops and sundry charges.	12,874 2 0		,, Extra profits on works and standard rates.	27,325 14 0	
,, Foundry	439 15 9		,, Profit on raw materials.	7,351 8 3	
,, Mechanical Department for repairs to tools, machinery, &c.	12,101 8 4		,, Sales	0 13 2	
,, Public Department ..	1,811 13 7		,, Cash for unclaimed wages.	52 3 3	
,, Sales	49 9 0				
		59,654 3 6			
,, Block for depreciation ..	..	2,365 9 9			
,, Machinery and plant for depreciation.	..	1,577 4 9			
,, Government for interest on the opening balance, Rupees 4,71,748-0-2.	..	23,587 6 5			
,, Government for pension and leave allowances on the amount of permanent establishment charges, Rupees 13,423-2-11.	..	3,355 12 9			
		90,540 5 2			
,, Net profit	..	727 11 10			
	..	91,268 1 0		..	91,268 1 0

B.

Her Majesty's Government.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Transfer to capital amount.	4,71,020 1 11	4,71,020 1 11	By opening capital ..	4,71,020 1 11	4,71,020 1 11
,, Cash	41,856 5 4	..	,, Cash	1,71,000 0 0	
,, Transfers	1,60,692 2 2	2,02,548 7 6	,, Interest on capital ..	23,587 6 5	
			,, Net profit	727 11 10	
			,, Pension and leave allowances.	3,355 12 9	
			,, Decrease to capital ..	3,877 8 6	
	..	2,02,548 7 6		..	2,02,548 7 6

C.

Capital.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance being the value of capital on 1st April 1879.	4,67,142 9 5	4,67,142 9 5	By Transfer from Her Majesty's Government, being value of capital invested in the shop on 1st April 1878.	4,71,020 1 11	4,71,020 1 11
,, Decrease to capital ..	..	3,877 8 6			
	..	4,71,020 1 11		..	4,71,020 1 11

D.

Block.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance on 1st April 1878.	1,18,280 7 8	1,18,280 7 8	By Depreciation at 2 per cent.	2,365 9 9	2,365 9 9
			,, Balance	..	1,15,914 13 11
	..	1,18,280 7 8		..	1,18,280 7 8

E.

Machinery and Plant.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance on 1st April 1878.	78,864 [illegible] 4	78,864 12 4	By Depreciation at 2 per cent.	1,577 4 9	1,577 4 9
,, Public Department ..	457 0 0	457 0 0	,, Balance	..	90,011 7 0
,, Mechanical Department.	..	12,266 15 5			
	..	91,588 11 9		..	91,588 11

F.

Cash.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance	..		By Government ..	41,856 5 4	
,, Government	1,71,000 0 0		,, Purchase	72,113 13 0	
,, Sales	41,804 2 1		,, Mechanical Department.	48,710 8 3	
,, Profit and Loss for unclaimed wages, &c.	52 3 3		,, Instrument Department.	7,905 11 10	
		2,12,856 [illegible] 4	,, Salaries and contingencies.	32,377 2 10	
			,, Foundry	9,889 11 1	
			,, Sales	3 1 0	
					2,12,856 5 4
	..	2,12,856 5 4		..	2,12,856 5 4

G.

Mechanical Department.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance on 1st April 1878.	56,335 8 0	56,335 [illegible] 0	By Sales	39,500 6 0	
,, Cash	48,710 8 3		,, Public Department ..	1,36,418 2 10	
,, Materials	61,436 11 6		,, Instrument Department.	1,358 13 4	
,, Percentages for charges, general.	30,278 3 11		,, Manufactures ..	11,698 3 7	
,, Instrument Department.	833 0 9		,, Raw materials ..	1,494 1 0	
,, Foundry	40,264 0 3		,, Foundry	1,092 9 5	
,, Public Department ..	8,060 1 3		,, Profit and loss for repairs of tools, machinery, &c.	12,101 8 4	
		1,89,591 [illegible] 5	,, Machinery and plant ..	12,266 15 5	
					2,14,928 11 11
,, Profit	..	4,624 [illegible] 7	,, Balance	..	35,622 15 1
	..	2,50,551 11 0		..	2,50,551 11 0

H.

Instrument Department.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance on 1st April 1878.	8,979 [illegible] 6	8,979 [illegible] 6	By Sales	[illegible]	
,, Cash	7,905 11 10		,, Public Department ..	21,200 15 8	
,, Materials	[illegible]		,, Manufacture ..	5,165 4 4	
,, Percentage for general charges.	5,080 12 7		,, Mechanical Department.	833 0 9	
,, Mechanical Department.	1,358 13 4				28,275 13 2
		18,753 2 10	,, Balance	..	6,259 13 2
,, Profit	..	6,963 8 0			
	..	34,635 9 4		..	34,635 9 4

3/2688

I.

Foundry.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Cash	9,889 11 1		By Mechanical Department.	40,264 0 3	40,264 0 3
,, Raw materials ..	11,461 2 4		,, Loss	..	439 15 9
,, Percentages for charges, general.	18,260 9 2				
,, Mechanical Department.	1,092 9 5				
		40,704 0 0			
	..	40,704 0 0		..	40,704 0 0

J.

Manufacture.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance on 1st April 1878.	62,851 0 6	62,851 0 6	By Sales	2,556 5 0	
,, Purchase	8,079 3 5		,, Public Department ..	37,578 8 9	
,, Public Department ..	2,434 13 0				40,134 13 9
,, Mechanical Department.	11,698 3 7		,, Balance	..	66,256 10 2
,, Instrument Department.	5,165 4 4				
,, Percentages for charges, general.	364 10 7				
		27,742 3 0			
,, Profit	..	15,798 4 5			
	..	1,06,391 7 11		..	1,06,391 7 11

K.

Raw Materials.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Balance on 1st April 1878.	1,09,993 1 9	1,09,993 1 9	By Issue to Mechanical Department.	61,436 11 6	
,, Purchase	72,757 11 11		,, to Instrument Department.	8,467 13 1	
,, Public Department ..	38,601 0 9		,, to foundry ..	11,461 2 4	
,, Mechanical Department.	1,494 1 0		,, to general ..	13,874 2 0	
,, Percentages for charges, general.	1,553 6 1		,, to Public Department.	16,295 15 1	
		1,14,308 3 9	,, to sales ..	4,576 10 11	
,, Profit	..	7,351 8 3			1,10,052 6 5
			,, Balance	..	1,21,598 7 4
	..	2,31,650 13 9		..	2,31,650 13 9

L.

Purchase.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
To Cash	72,113 13 0	72,113 13 0	By Balance due on 1st April 1878.	727 14 3	727 14 3
,, Balance	..	9,451 0 3	,, Raw materials ..	72,757 11 11	
			,, Manufacture	8,079 3 5	
					80,836 15 5
	..	81,564 13 8		..	81,564 13 8

M.

Sales.

	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Balance on 1st April 1878.	2,776 15 7	2,776 15 7	By Cash	41,804 2 1	
,, Mechanical Department.	39,500 6 0		,, Public Department	163 1 0	
,, Instrument Department.	1,076 8 5		,, Profit and Loss	49 9 0	42,016 12 1
,, Manufacture	2,656 5 0		,, Balance	..	8,604 10 8
,, Raw materials	4,576 10 11				
,, Public Department	180 10 6				
,, Profit and loss	0 13 2				
,, Cash	3 1 0	47,844 7 0			
		50,621 6 7		..	50,621 6 7

N.

Public Department.

	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Balance on 1st April 1878.	33,666 11 10	33,666 11 10	By Transfer	2,20,994 1 6	
,, Raw materials	16,295 15 1		,, Raw materials	38,601 0 9	
,, Mechanical Department.	1,35,416 2 10		,, Manufacture	5,434 13 0	
,, Instrument Department.	21,200 15 8		,, Mechanical Department.	6,069 1 3	
,, Manufacture	37,678 2 9		,, Sales	130 10 0	
,, Transfers	60,201 15 4		,, Machinery and Plant.	457 0 0	
,, Sales	163 1 0	2,70,956 10 8	,, Charges, general	1,811 13 7	2,72,398 8 7
			,, Balance	..	32,224 13 11
	..	3,04,623 6 6		..	3,04,623 6 6

O.

Transfers.

	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Public Department	2,20,994 1 6	2,20,994 1 6	By Public Department	60,201 15 4	60,201 15 4
			,, Government	..	1,60,692 2 2
		2,20,994 1 6			2,20,994 1 6

P.

Balance Sheet.

	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Block	1,15,914 13 11		By Purchase or bills payable.	9,451 0 8	9,451 0 8
,, Machinery and plant	90,011 7 0		,, Capital	..	4,67,142 9 5
,, Mechanical Department.	35,622 15 1				
,, Instrument Department.	6,369 12 2				
,, Manufacture	66,256 10 2				
,, Raw materials	1,21,593 7 4				
,, Sales or bills receivable.	8,604 10 8				
,, Public Department	32,224 13 11	4,76,593 10 1			
	..	4,76,593 10 1		..	4,76,593 10 1

4/2688

List of Bills outstanding on the 31st March 1879.

On whom.	Number of Bill.	Adjustment. RS. A. P.	Cash. RS. A. P.
1876-77.			
Government Astronomer	80	85 4 6	...
Do. do.	86	89 10 5	...
Do. do.	137	24 1 3	...
Do. do.	238	2 0 0	...
Do. do.	637	12 3 5	...
Do. do.	641	7 2 5	...
Do. do.	647	17 15 9	...
Do. do.	843	25 4 6	...
Master Attendant	855	12 14 0	...
1877-78.			
Government Astronomer	186	3 9 0	...
Do. do.	187	2 12 0	...
Do. do.	195	1 12 0	...
Do. do.	326	1 11 3	...
Do. do.	354	5 2 0	...
Do. do.	355	6 10 5	...
Do. do.	391	76 4 5	...
Do. do.	396	37 8 7	...
District Engineer, Nellore	472	91 7 4	...
Lieutenant B. H. Pollard	732	...	20 14 0
Messrs. Parry & Co.	991	...	5 7 0
Do.	1,000	...	8 3 0
T. A. Reardon, Esq.	1,025	...	63 11 0
Do.	1,032	...	13 0 0
Guindy Water Works	1,084	3,381 0 0	...
Mount Division	1,159	430 7 0	...
Lieutenant-Colonel C. S. Thompson, R.E.	1,209	332 5 0	...
Do. do.	1,210	93 4 0	...
Do. do.	1,211	71 10 0	...
1878-79.			
Government Astronomer	165	21 15 0	...
Do. do.	175	29 10 8	...
Filer Maistry	260	...	30 6 0
I. C. Winscome, Esq.	269	...	14 14 0
John Cook, Esq., Doveton College	274	...	10 15 0
Guindy Water Works	279	4,911 0 0	...
John Cook, Esq., Doveton College	336	...	8 4 0
Judge Advocate, No. 1 Circle, Bangalore	358	43 11 0	...
H. W. Bliss, Esq.	371	...	82 0 0
M. Shunmoga Moodelliar	374	...	2 10 0
Mannargudi Division	396	58 8 0	...
Guindy Water Works	587	3 11 0	...
South Indian Railway Company	593	...	7 4 0
District Engineer, Presidency	632	5 10 0	...
Serulur Division	633	392 15 0	...
Executive Engineer in charge Terumal Naick's Palace Works.	637	52 5 0	...
Chief Engineer for Irrigation, Madras	675	69 0 0	...
C. Sabapathy Pillay	695	...	8 9 0
A. G. Johnston, Esq.	746	...	34 1 0
Executive Engineer in charge Terumal Naick's Palace Works.	775	6 10 0	...
Presidency Division	785	77 0 0	...
Curator of Government Books	802	3 1 0	...
J. F. Price, Esq.	827	...	14 15 0
M. Balakistna Row	845	...	12 7 0
Rev. W. Joss	848	...	48 4 0
Mannargudi Division	871	4 13 0	...

List of Bills outstanding on the 31st March 1879—*cont.*

On whom.	Number of Bill.	Adjustment.			Cash.		
1878-79—*cont.*		RS.	A.	P.	RS.	A.	P.
Executive Engineer in charge Terumal Naick's Palace Works.	876	16	7	0	...		
Major-General H. Morgan	950	...			2	0	0
Chithambara Pillay, Potanur	955 in part.	...			72	10	0
District Engineer, Kurnool	969	102	6	0	...		
Do. do. Nilgiris	972	53	13	0	...		
Superintendent, Madras Survey	985	...			30	8	0
Messrs. Massey & Co.	989	...			65	6	0
Superintendent, Madras Survey	992	...			6	12	0
Messrs. Shaw and Winch	993	...			46	3	0
Superintendent, Cement Works, Madras	999	...			14	3	0
Messrs. Groves, Wait & Co., Coonoor	1,010	...			20	0	1
T. Sabapathy Auchary	1,011	...			29	1	0
Mount Division	1,032	2	5	0	...		
Messrs. Massey & Co.	1,036	...			92	6	0
G. H. Faulkner, Esq.	1,041	...			3	11	0
Do.	1,042	...			0	9	0
Mr. J. F. Price	1,043	...			21	0	0
G. H. Faulkner Esq.	1,044	...			0	10	0
Do.	1,061	...			1	4	0
C. W. W. Wray, Esq.	1,065	...			11	0	0
Messrs. Short and Co.	1,069	...			1	14	0
Guindy Water Works	1,070	2	11	0	...		
District Engineer, Kurnool	1,078	1,314	12	0	...		
Superintendent, Cement Works	1,085	...			59	3	0
Madras Irrigation and Canal Company	1,103	...			98	12	0
Do. do. ...	1,104	...			98	9	0
C. Stalbury, Esq.	1,146	...			9	0	0
G. H. Faulkner, Esq.	1,148	...			14	8	5
Madras Irrigation and Canal Company	1,170	...			142	14	0
Superintendent, Cement Works	1,171	...			16	15	0
G. H. Faulkner, Esq.	1,191	...			0	4	
Major L. Conway-Gordon, R.E.	1,192	...			5	0	
Captain G H. Winterbotham	1,197	...			25	15	
Madhanapalle Division	1,213	107	11	0	...		
Satur Division	1,215	112	1	0	...		
Lieutenant-Colonel H. T. Rogers, R.E. ...	1,218	...			4	9	
Sirulur Division	1,220	191	15	0	...		
Chingleput Division	1,228	392	11	0	...		
District Engineer, South Arcot	1,234	21	5	0	...		
Officer in charge B Company, Queen's Own Sappers and Miners, Bangalore	1,254	6	4	0	...		
Under Secretary to Government, Public Works Department	1,260	13	13	0	...		
Do. do.	1,262	29	4	0	...		
Chief Engineer for Irrigation	1,270	42	15	0	...		
Superintendent, Cement Works	1,275	...			31	15	
Messrs. Shaw and Winch	1,281	...			224	15	
Madhañapalle Division	1,283	5	6	0	...		
H. O. Farrel, Esq.	1,287	...			5	15	
Mannargudi Division	1,288	16	6	0	...		
Chingleput Division	1,292	13	10	0	...		
Mount Division	1,294	74	12	0	...		
Mr. E. Hamilton, Bone Depôt	1,310	...			1	4	
Do. do.	1,314	...			3	1	
Do. do.	1,321	...			3	5	
Messrs. Shaw and Winch	1,331	...			3	7	
Do. do.	1,335	...			0	7	
Do. do.	1,339	...			31	8	

5/26/88

List of Bills outstanding on the 31st March 1879—*cont.*

On whom.	Number of Bill.	Adjustment.			Cash.		
1878-79—*cont.*		RS.	A.	P.	RS.	A	P.
G. H. Faulkner, Esq.	1,340	...			30	0	0
Do.	1,349	...			0	2	0
Do.	1,350	...			1	14	0
Do.	1,351	...			10	15	0
District Engineer, South Arcot	1,354	11	0	0	...		
Major L. Conway-Gordon...	1,369	...			8	11	0
District Engineer, Salem	1,392	255	7	0	...		
Superintendent, School of Arts	1,394	...			11	6	0
Messrs. W. E. Smith and Co.	1,423	...			47	8	0
Mr. J. Gray	1,426	...			3	13	0
Superintendent, Cement Works	1,429	...			8	9	0
Do. do.	1,440	...			68	3	0
Commissioner of Nilgiris	1,445	1,198	12	0	...		
Eastern Delta Division, Kistna	1,453	57	10	0	...		
Tanjore Division	1,454	117	10	0	...		
Captain G. Maitland	1,464	..			1	0	0
Eastern Delta Division, Kistna	1,467	685	9	0	...		
Do. do.	1,468	1,038	3	0	...		
Conservator of Forests, Manantoddy	1,476	79	4	0	...		
Officer Commanding B Company, Queen's Own Sappers and Miners, Bangalore	1,482	4	5	0	...		
Superintending Engineer, Third Circle, Madras ..	1,496	42	11	0	...		
Chief Engineer for Irrigation, Madras	1,498	144	11	0	...		
Madras Irrigation and Canal Company	1,512	...			6	12	0
Lieutenant R. E. Hamilton, R.E.	1,513	...			3	5	0
C. V. Sashachella Chetty	1,514	...			20	8	0
A. Ruthna Mudaliar	1,515	...			6	1	0
E. Hamilton, Esq., Bone Depôt	1,521	...			2	8	0
W. F. Petrie Hay, Esq.	1,524	...			67	2	0
Military Secretary to His Grace the Governor ...	1,528	...			17	6	0
Superintendent, School of Arts	1,535	...			241	4	0
Do. do.	1,536	...			1,980	4	0
Mount Division	1,540	405	8	0	...		
Presidency Division	1,541	100	3	0	...		
Chicacole do.	1,545	418	9	0	...		
Oosoor do.	1,546	143	3	0	...		
M Shunmuga Mudaliar	1,551	...			6	5	0
Madras Irrigation and Canal Company	1,552	...			1,394	10	0
Commissioner of Nilgiris	1,556	1,103	9	0	...		
D. Joscelyne, Esq., Rajputana	1,558	...			13	10	0
Superintendent, School of Arts	1,561	...			265	6	0
Messrs. Shaw and Winch	1,567	...			38	6	0
Mons. E. Bulliard	1,569	...			37	6	0
Secretary to H. H. the Prince of Arcot	1,574	..			17	14	0
Mount Division	1,587	36	2	0	...		
Mr. E. Hamilton	1,593	...			2	11	0
Officer Commanding I Company, Queen's Own Sappers and Miners, Bangalore	1,604	66	1	0	...		
Do. do. do.	1,605	5	1	0	...		
Oosoor Division	1,620	19	2	0	...		
Municipal Commissioner, Madras...	1,623	...			10	13	0
Secretary, Court of Wards	1,626	...			2	10	0
Superintendent, Cement Works	1,628	...			267	5	0
Collector of Tinnevelly	1,637	11	15	0	...		
Lieutenant-Colonel R. B. Kennedy	1,639	...			32	13	0
Consulting Architect to Government	1,643	315	13	0	...		
Do. do. do.	1,644	389	4	0	...		
Oosoor Division	1,645	6	12	0	...		
Presidency Division	1,647	760	0	0	...		
Tinnevelly do.	1,664	88	3	0	...		

List of Bills outstanding on the 31st March 1879—*cont.*

On whom.	Number of Bill.	Adjustment. RS.	A.	P.	Cash. RS.	A.	P.
1878-79—*cont.*							
Madras Railway	1,677	...			7	10	0
Spinning and Weaving Company...	1,685	...			15	3	0
Messrs. Short & Co.	1,687	...			35	9	0
Superintendent, Cement Works	1,688	...			1	13	0
Master Attendant	1,702	30	0	0	...		
Do.	1,704	6	4	0	...		
Vellore Division	1,723	18	4	0	...		
Cannanore Division	1,727	28	9	0	...		
Madras Irrigation and Canal Company	1,728	...			278	15	0
Madras Railway	1,730	...			156	0	0
Municipal Commissioner, Madras	1,731	...			0	15	0
Soobaramaniem	1,734	...			92	0	0
Oosoor Division	1,735	145	0	0	...		
Rev. H. Pigot	1,737	...			34	6	0
Comte. Storekeeper-General, Madras	1,748	13	2	0	...		
Colonel J. H. M. Shaw-Stewart	1,755	...			11	11	0
Superintendent, School of Arts	1,756	...			1	1	0
Madhanapalle Division	1,763	463	15	0	...		
Tinnevelly do.	1,770	21	7	0	...		
Rev. H. Pigot	1,776	...			88	13	0
Madras Railway	1,778	...			79	3	0
Officer Commanding H Company, Queen's Own Sappers and Miners, Bangalore	1,783	67	11	0	...		
Iyasawmy Moodelliar	1,807	...			0	14	0
Consulting Architect to Government	1,809	3,914	11	0	...		
Bangalore Division...	1,810	131	2	0	...		
Tanjore do.	1,811	3,773	6	0	...		
Kurnool do.	1,812	239	0	0	...		
Guindy Water Works	1,814	1,603	3	0	...		
Postmaster-General	1,818	31	7	0	...		
Do. do.	1,820	1	5	0	...		
Barrack Master, Madras	1,821	63	11	0	...		
Superintendent, School of Arts	1,824	...			15	5	0
Messrs. Dymes and Co.	1,825	...			548	0	0
South Indian Railway	1,826	...			18	15	0
Madras Irrigation and Canal Company	1,827	...			9	10	0
Messrs. Dymes and Co.	1,828	...			157	11	0
Messrs. Shaw and Winch	1,829	...			18	1	0
Master Attendant	1,831	16	15	0	...		
Do.	1,832	665	7	6	...		
Messrs. Groves, Wait and Co.	1,836	...			696	0	0
Conservator of Forests, Tinnevelly	1,837	23	9	0	...		
Messrs. Groves, Wait and Co. Coonoor	1,838	...			257	4	0
Comte. Storekeeper-General	1,841	390	10	0	...		
Collector of Nellore	1,842	10	4	0	...		
Public Works Stores	1,843	2	8	0	...		
Superintendent, Friend-in-Need Society... ...	1,844	...			5	4	0
W. Donald, Esq.	1,846	...			4	14	0
	...	32,224	13	11	8,674	10	6
Deduct Advances ...	...	...			70	0	0
	...	32,224	13	11	8,604	10	6

(Signed) W. L. C. BADDELEY, Lieut., R.E.,
Ag. Genl. Supt., Public Works Workshops.

Note by the Deputy Examiner on the Accounts of the Presidency Workshop for 1878-79.

The financial results of the transactions of the year under review are as follow:—

Liabilities.

	RS.	A.	P.
Cash from Treasuries	1,71,000	0	0
Stores received from Public Department	60,301	15	4
Decrease in Capital	3,877	8	6
Charge on account of leave and pension allowance	3,355	12	9
Interest on Capital	23,587	6	5
Net Profit	727	11	10
	2,62,850	6	10

Assets.

	RS.	A.	P.
Payments into Treasuries	41,856	5	4
Adjustments by transfer debits	2,20,994	1	6
	2,62,850	6	10

It will be seen from the above that the claims against the shops have been fully met, and the provision of Rupees 30,000 in the Provincial Budget under tools and plant on account of increase to capital has not been utilized.

A fresh item, 'charge on account of leave and pension allowances,' has been added in the year under review to the liabilities of the Workshop as per G.O., No. 1,869 W., dated 17th April 1878, that it might be seen to what extent the profits of the shops might be affected by taking into account their liabilities to a charge for leave and pension allowances.

The gross gain upon the year's outturn of work was Rupees 91,268-1-0, against which a sum of Rupees 90,540-5-2 has been debited to cover the working expenses, depreciation on block and plant, interest on capital, &c., leaving a net profit of Rupees 727-11-10.

A comparative statement of the value of the outturn and the net profit for four years is appended, from which it will be seen that in the year under notice there has been a fall of nearly one-half as compared with the outturn of the two previous years (1876-77 and 1877-78).

—	1875-76. RS.	A.	P.	1876-77. RS.	A.	P.	1877-78. RS.	A.	P.	1878-79. RS.	A.	P.
Outturn	2,32,326	3	4	4,44,308	3	4	5,73,476	9	3	2,58,201	8	8
Net profit	28,411	13	11	23,681	2	9	70,944	12	11	727	11	10

This may be due to the increased demand on the Factory in 1876-77 and 1877-78 on account of famine works; however the outturn in 1878-79 was not less than that in 1875-76, which was not a famine year, but the net profit is very much less. The General Superintendent has been called on to explain the cause of the fall.

The total outstandings are Rupees 4,385-13-0 in excess of those at the close of the year 1877-78. Since 1st April last recoveries to the extent of Rupees 21,760-15-7 have been effected, leaving a balance of Rupees 24,662-8-1 to be yet realised.

	RS.	A.	P.
1877-78	36,443	11	5
1878-79	40,829	8	5
	4,385	13	0

A copy of this office letter to the Acting General Superintendent, Public Works Workshops, No 111 S.W, dated 8th September 1879, on the audit of his accounts is herewith forwarded for the information of Government.

7th September 1879.

(Signed) H. LeM. CAREY, Captain,
Deputy Examiner, Public Works Accounts.

COPY of a letter from the Examiner, Public Works Accounts, to the Acting General Superintendent, Public Works Workshops, dated 8th September 1879, No. 111 S.W.

I HAVE the honor to state that the accounts of the Presidency Workshop for 1878-79 having been audited, the following observations are made:—

(a.) The charges in the Statement A shown in the margin appear to be excessive compared with those of previous years, considering that the amount of work done in 1878-79 has fallen to one-half of what it was in 1877-78 and 1876-77. Please explain this, as also why an outlay of Rupees 12,101 was so soon incurred on the repairs of machinery, when the machines were revalued and set in order only recently.

	RS.	A.	P.
General Establishment	32,377	2	10
Materials for repairs to tools, &c. ..	12,874	2	9
Repairs to tools, &c.	12,101	8	0

(b.) The debit to machinery and plant of Rupees 12,263-15-5, by Mechanical Department, should likewise be explained.

(c.) There is an item of extra profit of Rupees 15,798-4-5 under Manufacture. Please intimate the cause of this charge, a proper percentage calculated to cover all general charges, skilled-labor, establishment charges, &c., having already been charged on the very articles in the Mechanical Department.

(d.) 'Raw material.'— In the report for every year in which there was a large profit under this head, it was stated that the extra profit was on account of the surplus stock found lying unaccounted for. It should now be explained whether the extra profit of Rupees 7,351-8-3 appearing in the accounts for 1878-79 is also due to the same cause, if so, it is not clear how a surplus could have been found in 1878-79, while in the year previous such item of surplus stock was cleared off.

(e.) It should be stated why the usual arrangement of ledger heads has been altered in the statement now submitted.

(f.) The cause of the non-submission of the half-yearly returns of stock balance to this office as per G.O., No. 2,569, of 8th September 1875, paragraph 5, should be explained.

(g.) Under 'profit and loss' there are two credits of Rupees 1,811-13-7 and 49-9-0 to 'Public Department' and 'sales' respectively. It is believed that these items are the amounts of the bills written off the books in the year under review; if so, the Government Order under which the above sums have thus been written off should be quoted as directed in G.O., No. 2,259, dated 15th August 1874.

(h.) According to rules the charges of the Workshops should have been based on estimates approved by the parties concerned. It should therefore be stated how much out of the sum of Rupees 1,94,195-11-3, the value of completed works for Public Department, has been for the work undertaken on estimates approved.

(i.) It should also be explained when the rates of percentages were modified for the last time so as to cover all general charges, depreciation, interest, &c., and whether such rates have been found to be correct data on the actual working of the shops.

(j.) A detailed list of incomplete works in the Mechanical and Instrument Departments, together with a list of manufactured articles on hand on the 31st March 1879, should be furnished with information as to the year from which they continue to be brought forward as incomplete and by whom they were ordered, intimating at the same time whether there is any delay in completing the whole or a part of them.

(k.) Lastly, the General Superintendent should explain the cause of the great fall in the net profit (Rupees 728) in the year 1878-79 compared with that (Rupees 28,412) in the year 1875-76, which was not a famine year, when the outlay (Rupees 2,32,326) was less than that in 1878-79, viz., Rupees 2,58,202.

No. 53.

ORDER THEREON, 24th October 1879, No. 2,688 W.

THE papers above recorded contain a review of the financial operations of the Presidency shops for 1878-79.

2. It is observed that the liabilities and assets during the year balance each other, and that consequently the provision of Rupees 30,000 made in the budget under Tools and Plant on account of 'increase to capital' was not required.

3. The gross gain upon the year's outturn of work was Rupees 91,268, against which a sum of Rupees 90,540 has been debited to cover working expenses, depreciation on block and plant, interest on capital, &c., leaving a net profit of Rs. 728.

7
2688

4. Comparing the value of the outturn and the net profit for the past four years, it is observed that in the year under notice there has been a fall of nearly one-half as compared with the outturn of the two previous years. This is stated to be due to the increased demand on the Factory in 1876-77 and 1877-78, on account of famine works. However the outturn in 1878-79 was not less than that in 1875-76 which was not a famine year, but the net profit is very much less. Explanation on this and several other points called for by the Examiner, Public Works Accounts, in his letter to the General Superintendent, Public Works Stores and Workshops, No. 141 S.W., dated 8th September 1879, will be awaited.

5. The Government notice with dissatisfaction that the total outstandings were Rupees 4,386 in excess of those at the close of the year 1877-78. Since the 1st April last recoveries to the extent of Rupees 21,761 have been effected, leaving a balance of Rupees 24,663 to be yet realised. It is hoped that the stringent orders about to issue will remedy this unsatisfactory state of things.

6. It is observed that no reports have been submitted to Government of the results of the operations of the Factory for 1876-77 and 1877-78. The Examiner, Public Works Accounts, will be requested to explain the omission. He is also reminded of the report called for in G.O., No. 648 W., dated 4th March 1879, which has not yet been furnished.

(True Extract.)

Major, R.E.,
Acting Under Secy., to Govt., P.W.D.

To the Examiner of Public Works Accounts.
" General Superintendent, Public Works Stores and Workshops.

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT

Govt. of (1879) Madras,

PUBLIC WORKS.

To
The EXAMINER of PUBLIC WORKS
ACCOUNTS
&c., &c., &c.

Dated October 24/8.

Issued

Recd. *Encl.*

G. O., 24th October 1879, No. 2,688 W.

OCTOBER.

Nos. 52-53.

Presidency Workshop.—Report recording the financial operations for 1878-79 of the — reviewed and orders passed.

P1

8
2688

FROM THE EXAMINER, P.W. ACCOUNTS,
MADRAS.

TO THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT.

NO. 198. W. CHEPAUK, 9TH SEPTEMBER 1879.

SIR,

I HAVE THE HONOR TO SUBMIT FOR THE INFORMATION AND ORDERS OF GOVERNMENT THE GENERAL SUPERINTENDENT'S REPORT ON THE PRESIDENCY WORKSHOP FOR 1878-79 WITH ABSTRACT STATEMENTS SHOWING THE FINANCIAL RESULTS OF THE YEAR'S TRANSACTION.

2. I ALSO ENCLOSE A NOTE BY THE DEPUTY EXAMINER ON THE AUDIT OF THE ACCOUNTS OF THIS WORKSHOP.

I HAVE THE HONOR TO BE,
SIR,
YOUR MOST OBEDIENT SERVANT,

Offg. EXAMINER, P.W. ACCOUNTS.

9/2688

G.O. No. 2569 - 8-9-78
" 2104 - 27-9-78
" 648 W - 4-3-79

P.W.D.
13[illegible]79
9/2688
No.

FROM THE EXAMINER, P.W. ACCOUNTS,
MADRAS.

TO THE SECY. TO GOVT P.W.D.
MADRAS.

G.O. 24-10-79. No. 2688 Wr

NO. 128. W.

DATED 8TH. SEPTEMBER 1879.

DESPD.

RECD.

ENCLOSURES. 4.

SUBMITTING NOTES OF THE DY. EXAMINER ON ANNUAL ACCOUNTS OF P.W. WORKSHOPS FOR 1878-79 TO GOVT. FOR ORDERS.

Cir 20-10-79 Retd 21-10-79.
Do Octr 17-10-

No. 1652. W

Presidency Public Works Workshops
Madras 26th July 1879

10/2688

From
The General Superintendent,
Public Works Workshops,

To
The Examiner of
P.W. Accounts
Chepauk.

Sir,

I have the honor to submit herewith, the Annual Accounts of the Presidency P.W. Workshops for the year 1878/79.

2. During the year, the Workshops became liable to Government for,

1st To Cash drawn from Treasury	171,000	.	.
2d To value of Stores &c received without payment	60,301	15	4
3d To interest on Capital	23,587	6	5
4th To Net Profit	727	11	10
To Pension and leave allowances	3,355	12	9
	2,58,972	14	4

3. Of this amount, the following payments were made.

1st Payments into Treasury	41,856	5	4
2d Approved Invoices	220,994	1	6
	262,850	6	10
leaving a balance of Rupees for decrease to Capital.	3,877	8	6

4. The gross profits amounted to Rupees	91,268	1	.
against which charges aggregating Rupees have been debited being a	90,540	5	2
net profit of Rupees as exhibited in Statement A.	727	11	10

5. The opening and closing balance of the Capital Account as noted in the following table exhibits decrease of Capital, amounting to Rupees 3,877-8-6.

Items	Capital on 31st March/79	Capital on 31st March/78	Increase	Decrease
Block	1,15,914 13 11	1,18,280 7 8	. . .	2365 9 9
Machinery and plant	90,211 7 .	78,866 12 4	11,845 10 8	. .
Mechanical Department	35,622 15 1	56,335 8 .	. . .	20,712 8 11
Instrument Department	6,359 12 2	8,979 6 6	. . .	2,619 10 4
Manufactures	66,262 10 2	62,857 . 6	3,405 9 8	. .
Raw materials	1,21,598 7 4	1,09,993 1 9	11,605 5 7	. .
Sales	8,604 10 6	2,776 15 7	5,827 10 11	. .
Public Department	32,224 13 11	33,666 11 10	. . .	1,441 13 11
	4,76,593 10 1	4,91,948 . 2	31,985 4 10	27,139 10 11
Deduct bills payable	9,451 . 8	727 14 3	9,451 . 8	727 14 3
	4,67,142 9 5	4,91,020 1 11	22,534 4 2	26,411 12 8
		4,67,142 9 5		22,534 4 2
		3877 8 6	.	3877 8 6

6 The value of the outturn and the net profit of the year under review as compared with the outturn and net profits of the two previous years is as follows, but it is necessary to point out that the excessive profits in the years 76-77 77-78, were due to the sale of famine Tools.

	1876/77	1877/78	1878/79
Outturn	4,44,302 3 4	5,73,476 9 3	2,58,201 8 8
Net profit	23,681 2 9	70,944 12 11	727 11 10

11/2688

7 A List of Bills outstanding on the 31st March 1879 is herewith submitted, amounting to R 40,829-8-5, of which a sum of R 19068-8-10 only remains to be realized.

8. The decrease to Capital of R 3877-8-6 is a step in the right direction, and if the purchase of manufactured Articles and Raw material had been made with greater discretion, the decrease would have been considerably more than it is; the cause of Increase to Capital is now, however, well understood, and each year should now show a decrease, until a suitable fixed Capital is arrived at.

9. This year is the first in which the Workshops has been debited with 25% on the actual permanent Establishment charges on account of Pension and Leave allowances, and I would therefore beg to bring forward the propriety of making some reduction in the percentage paid on Capital, a reduction of 1 per cent might, I think, fairly be recommended.

I have the honor to be
Sir
Your most obedient Servant.
W C Baddeley Lieut. RE
Ag. Genl. Supdt Comy. Ord. Workshops

From
The General Superintendent
P.W. Workshops
To
The Examiner of
P.W. Accounts
Madras

Dated 26th } July 1879
Received }

No. 1652 W.
Enclosure 1.

Submits Annual accounts of the Presidency P.W. Workshops for 1878/79.

G.O. 24-10-79 No. 2688 W.

Examiner P.W. Accounts 29 JUL 79

A. Profit and Loss Account of Presidency Workshops D. P. W. for the Year 1878/79 4

12/2688

Examiner P.W. Accounts HR 74 29 JUL 79 ENCA

To Cost of General Establishment and Contingencies	32,377 2 10	
Materials for repairs to tools, Machinery Shops and Sundry Charges	12,874 2 –	
Foundry	439 15 9	
Mechanical Department for repairs to tools Machinery &c.	12,101 8 4	
Public Department	1,811 13 7	
Sales	49 9 –	59,654 3 6
Block for depreciation		2,365 9 9
Machinery and Plant for depreciation		1,577 4 9
Government for interest on the opening Balance Rupees 4,71,748 – 2		23,587 6 5
Government for Pension and Leave allowances on the amount of permanent Establishment charges Rs. 13,423-2-11		3,355 12 9
		90,540 5 2
Net profit		727 11 10
		91,268 1 –

By profits on ordinary working of the Shops	56,537 10 4
Extra profits on works and Standard rates	27,325 14 –
Profit on Raw Materials	7,351 8 3
Sales	– 13 2
Cash for unclaimed Wages	52 3 3
	91,268 1 –

13 7 7 124 7

Book Keeper

Ag. Genl. Supdt. P.W. Workshops

26188

13

Her Majestys Government

13/2688

5

	£	s	d	£	s	d		£	s	d	£	s	d
To Transfer to capital Amount	471,020	1	11	471,020	1	11	By opening Capital	471,020	1	11	471,020	1	11
To Cash	41,856	5	4				By Cash	171,000	.	.			
" Transfers	160,692	2	2	202,548	7	6	" Interest on Capital	23,587	6	5			
							" Net profit	727	11	10			
							" Pension and Leave allowances	3,355	12	9			
							" Decrease to Capital	3,877	8	6			
				202,548	7	6					202,548	7	6

Lt R.E.

C. **Capital** 14/2688 6

To Balance being the value of Capital on 1st April 1879	467,142 9 5	467,142 9 5	By transfer from Her Majesty's Government, being value of Capital invested in the shop on 1st April 1878	471,020 1 11	471,020 1 11
" Decrease to Capital		3,877 8 6			
		471,020 1 11			471,020 1 11

Lt. R.E.

Ag. Genl. Supt. P.H. Workshops

Block

13/2688

o Balance on 1st April 1878	118,280	7	8	118,280	7	8	By depreciation at 2 %	2,365	9	9	2,365	9	9
							" Balance	"	"	"	115,914	13	11
				118,280	7	8					118,280	7	8

Lt. R.E.

As. Genl. Supt. P.H. Workshops

G.O. 24-10-79 of 12.2.68 T.R.

E. **Machinery and Plant** 14/268 8

To Balance on 1st April 1878	78,864 12 4	78,864 12 4	By depreciation at 2%	1,577 4 9	1,577 4 9
" Public Department	457 " "	457 " "	" Balance	" "	90,011 7 "
" Mechanical Department		12,266 13 5			
		91,588 11 9			91,588 11 9

Lt R.E.

A. Genl. Supt. P.W. Workshops

F. Cash 9

17/2688

To Balance	" " "	" " "	By Government	41,856 5 4	
" Government	171,000 " "		" Purchase	72113 13 "	
" Sales	41,804 2 1		" Mechanical Department	48710 8 3	
" Profit and Loss for unclaimed Wages &c.	82 3 3		" Instrument Department	7,905 11 10	
		212856 5 4	" Salaries and Contingencies	32,377 2 10	
			" Foundry	9,889 11 1	
			" Sales	3 1 "	
					212856 5 4
		212,856 5 4			212,856 5

Lt. R.E.

A. G. [illegible] R. M. Works

G.

Mechanical Department

18/2688

	£	s	d	£	s	d		£	s	d	£	s	d
To Balance on 1st April 1878	56,235	8	-	56235	8	-	By Sales	39,500	6	-			
" Cash	48,710	8	3				" Public Department	135,416	2	10			
" Materials	61,436	11	-				" Instrument Department	1,358	13	4			
Percentages for charges general	50,278	3	11				" Manufactures	11,698	3	7			
Instrument Department	833	-	9				" Raw Materials	1,494	1	-			
Foundry	40,264	-	3				" Foundry	1,092	9	5			
Public Department	5,069	1	3	189,511	9	5	" Profit & Loss for repairs of tools Machinery &c.	12,101	8	4			
							" Machinery and Plant	12,266	15	5	214,928	11	11
Profit				4,624	9	7	" Balance				35,622	15	1
				250,551	11	-					250,551	11	-

Lt. R.E.

H. **Instrument Department.** 19/2588 11

To Balance on 1st April 1878	8,979 6 6	8,979 6 6	By Sales	1,076 8 5	
" Cash	7,905 2 10		" Public Department	21,200 15 8	
" Materials	2,407 13 1		" Manufacture	5,165 4 4	
" Percentage for General Charges	6,080 12 7		" Mechanical Department	833 - 9	28,275 13 2
" Mechanical Department	1,358 13 4	18,753 2 10			
			" Balance		6,359 16 2
" Profit		6,903 " "			
		34,635 9 4			34,635 9 4

Lt. R.E.

A. Genl. Supdt. P.H. Workshops

I. **Foundry** 20/2688 12

To Cash	9,889 11 1		By Mechanical Department	40,264 - 3	
" Raw Materials	11,461 2 4				40,264 - 3
" Percentages for charges general	18,260 9 2		" Loss		439 15 9
" Mechanical Department	1,092 9 5				
		40,704 - -			
		40,704 - -			40,704 - -

Lt. R.E.

A^g. Gen^l. Sup^t. P. H. [illegible]

J.

Manufacture

13

21/2688

	£	s	d	£	s	d		£	s	d	£	s	d
To Balance on 1st April 1878	62,851	"	6	62,851	"	6	By Sales	2,556	5	"			
" Purchase	8,079	3	6				" Public Department	37,578	8	9	40,134	13	9
" Public Department	2,434	13	"										
" Mechanical Department	11,698	3	7				" Balance				66,256	10	2
" Instrument Department	5,165	4	4										
" Percentages for charges general	364	10	7	27,742	3	"							
" Profit				15,798	4	5							
				106,391	7	11					106,391	7	11

H. C. Buddeley Lt. R.E.
Asst. Genl. Supt. of P. W. Workshops

K.

Raw Materials

22/2688

	£	s	d	£	s	d		£	s	d	£	s	d
To Balance on 1st April 1878	109,993	1	9	109,993	1	9	By Issue to Mechanical Department	61,436	11	·			
" Purchase	72,757	11	11				" to Instrument Department	3,407	13	1			
" Public Department	38,501	·	9				" to Foundry	11,461	2	4			
" Mechanical Department	1,494	1	·				" to General	17,874	2	·			
" Percentages for charges General	1,553	6	1	114,306	3	9	" to Public Department	16,295	15	1			
							" to Sales	4,576	10	11	110,052	6	5
" Profit				7,351	8	3							
							" Balance				121,598	7	4
				231,650	13	9					231,650	13	9

Lt. R.E.

Ag. Genl. Supt. P. W. Workshops

L. Purchase 23/12/88 15

To Cash	72113 13 -	72113 13 -	By Balance due on 1st April 1878	737 14 3	737 14 3
			" Raw Materials	72757 11 11	
" Balance		9451 . 8 1	" Manufacture	8079 3 6	80836 15 5
		81564 13 8			81564 13 8

Lt. R.E.

A. Genl *B. H. Workshops

M.

Sales

26/268

	£	s	d	£	s	d		£	s	d	£	s	d
To Balance on 1st April 1878	2,776	15	7	2,776	15	7	By Cash	41,804	2	1			
" Mechanical Department	39,500	6	"				" Public Department	163	1	"			
" Instrument Department	1,076	8	5				" Profit and Loss	49	9	"	42,016	12	1
" Manufacture	2,556	5	"										
" Raw Materials	4,576	10	11				" Balance				8,604	10	6
" Public Department	130	10	6										
" Profit and Loss	"	13	2										
" Cash	3	1	"	47,844	7	"							
				50,621	6	7					50,621	6	7

[illegible] Lt. R.E.

A. Genl. Supt. [illegible]

N.

Public Department

25/2688

17

	£	s	d	£	s	d		£	s	d	£	s	d
To Balance on 1st April 1878	33,666	11	10	33,666	11	10	By transfer	220,994	1	6			
" Raw Materials	16,295	15	1				" Raw Materials	38,6[illegible]	"	9			
" Mechanical Department	135,416	2	10				" Manufacture	2,43[illegible]	13	"			
" Instrument Department	21,200	15	8				" Mechanical Department	8,069	1	3			
" Manufacture	37,578	8	9				" Sales	130	10	6			
" Transfers	60,301	15	4				" Machinery and Plant	457	"	"			
" Sales	163	1	"	270,956	10	8	" Charges General	1,811	13	7	272,398	8	7
							" Balance				32,224	15	11
				304,623	6	6					304,623	6	6

Lt. R.E.

Ag. Genl. Supdt. P.W. Workshops

0 Transfers 26/2688 18

To Public Department	220,994	1	6				By Public Department	60,301	15	4	60,301	15	4
				220,994	1	6	" Government				160,692	2	2
				220,994	1	6					220,994	1	6

W W Baddeley Lt. R.E.

Ag Genl. Supt. P. W. Workshops

P. 14

Balance Sheet

27/2688

	£	s	d	£	s	d		£	s	d	£	s	d
To Block	115,914	13	11				By purchase or Bills payable	9451	.	8	9451	.	8
" Machinery and Plant	90,011	7	"				" Capital				467,142	9	5
" Mechanical Department	35,622	15	1										
" Instrument Department	6,359	12	2										
" Manufacture	64,256	10	2										
" Raw Materials	121,598	7	4										
" Sales or Bills receivable	8,604	10	6										
" Public Department	37,224	13	11										
				476,593	10	1							
				476,593	10	1					476,593	10	1

Bookkeeper

Lt. R.E.

Asst. Genl. Supdt. R.W. Workshops

List of Bills outstanding on the 31st March 1879.

2/288

On Whom	No. of Bill	Adjustment	Cash	Remark
Government Astronomer	80	85 4 6	" " "	
Do	86	89 10 5	" " "	
Do	137	24 1 4	" " "	
Do	228	2 " "	" " "	
Do	637	12 3 5	" " "	
Do	641	7 2 5	" " "	
Do	817	17 15 9	" " "	
Do	843	25 4 6	" " "	
Master Attendant	855	13 14 "	" " "	
Government Astronomer	186	3 9 "	" " "	
Do	187	2 13 "	" " "	
Do	135	1 10 "	" " "	
Do	326	1 11 3	" " "	
Do	354	5 2 "	" " "	
Do	355	6 10 5	" " "	
Do	391	76 4 5	" " "	
Do	396	37 8 7	" " "	
District Engineer Nellore	472	91 7 4	" " "	
Lieut. B. H. Pollard	732	" " "	20 11 "	
Messrs Parry & Co.	794	" " "	5 7 "	
Messrs Parry & Co.	1000	" " "	2 3 "	
T. A. Reardon Esqre	1025	" " "	63 11 "	
Do	1032	" " "	13 " "	
Guindy Water Works	1084	3381 " "	" " "	
Mount Division	1159	430 7 "	" " "	
Lieut. Col. C. S. Thompson R. E.	1209	332 5 "	" " "	
Do	1210	93 4 "	" " "	
Do	1211	41 10 "	" " "	
Government Astronomer	165	21 15 "	" " "	
Do	175	29 10 8	" " "	
Filer Mansby	260	" " "	30 6 "	
J. C. Winscom Esqre	269	" " "	14 14 "	
John Cook Esqre Doveton College	274	" " "	10 15 "	
Guindy Water Works	279	4911 " "	" " "	
John Cook Esqre Doveton College	336	" " "	8 4 "	
Judge advocate No 1 Circle Bangalore	358	43 11 "	" " "	
		9818 3 11	175 10 "	

On Whom	No. of Bill	Adjustment	Cash	Remar
		9818 3 11	175 10 "	
H. W. Bliss Esqre	371	" " "	82 " "	
M. Shunmooga Moodr.	374	" " "	2 10 "	
Munnargudy Dn.	396	58 8 "	" " "	
Guindy Water Works	587	3 11 "	" " "	
South Indian Railway Co.	593	" " "	7 4 "	
District Engineer Presidency	632	5 10 "	" " "	
Sirular Dn.	633	392 15 "	" " "	
Ex Engineer in ch. Terumal Naick Palace Works	637	52 5 "	" " "	
Chief Engineer for Irrigation Madras	645	69 " "	" " "	
C. Sabapathy Pillay	695	" " "	8 9 "	
A. G. Johnstone Esqre	746	" " "	34 1 "	
Ex Engineer in ch. Terumal Naick Palace Works	775	6 10 "	" " "	
Presidency Dn.	785	77 " "	" " "	
Curator of Government Books	802	3 1 "	" " "	
J. T. Price Esqre	827	" " "	14 15 "	
M. Balakistna Row	845	" " "	12 7 "	
Revd. W. Joss	848	" " "	48 4 "	
Munnargudy Dn.	871	4 13 "	" " "	
Ex Engineer in ch. Terumal Naick Palace Wks	876	16 7 "	" " "	
Major General H. Morgan	950	" " "	2 " "	
Chithambara Pillay Pathanore	955 in part	" " "	72 10 "	
District Engineer Kurnool	969	102 6 "	" " "	
Do. Neilgiris	972	53 13 "	" " "	
Suptt. Madras Survey	985	" " "	30 8 "	
Messrs. Massey & Co.	989	" " "	65 6 "	
Suptt. Madras Survey	992	" " "	6 12 "	
Messrs. Shaw & Winch	993	" " "	46 3 "	
Suptt. Cement Works Madras	999	" " "	14 3 "	
Messrs. Groves Watt & Co. Coonoor	1010	" " "	20 " 1	
T. Sabapathy Auchary	1011	" " "	29 1 "	
Mount Dn.	1032	2 5 "	" " "	
Messrs. Massey & Co.	1036	" " "	92 6 "	
G. H. Faulkner Esqre	1041	" " "	3 11 "	
Do.	1042	" " "	" 9 "	
Mr. J. T. Price	1043	" " "	21 " "	
G. H. Faulkner Esqre	1044	" " "	" 8 "	
Do.	1061	" " "	1 4 "	
		10666 11 11	791 15 1	

2/258

On Whom	No. of Bill	Adjustment	Cash	Remarks
		10666 11 11	791 15 1	
C. W. W. Wray Esqre	1065	" " "	11 " "	
Messrs. Short & Co.	1069	" " "	1 14 "	
Guindy Water Works	1070	2 11 "	" " "	
District Engineer Kurnool	1078	1314 12 "	" " "	
Superintendent Cement Works	1085	" " "	59 3 "	
Madras Irrigation & C. Co.	1103	" " "	98 12 "	
Do.	1104	" " "	98 9 "	
C. Stolburg Esqre	1146	" " "	9 " "	
G. H. Faulkner Esqre	1148	" " "	14 8 5	
Madras Irrigation & C. Co.	1170	" " "	142 4 "	
Suptt. Cement Works	1171	" " "	16 15 "	
G. H. Faulkner Esqre	1191	" " "	" 4 "	
Major L. Conway Gordon R.E.	1192	" " "	5 " "	
Captn. G. H. Winterbothom	1197	" " "	25 15 "	
Madanapully Dn.	1213	107 11 "	" " "	
Satur Dn.	1215	112 " "	" " "	
Lieutt. Col. H. T. Rogers R.E.	1218	" " "	4 9 "	
Sirular Dn.	1220	191 15 "	" " "	
Chingleput Dn.	1228	392 11 "	" " "	
District Engineer South Arcot	1234	21 5 "	" " "	
Off. inch. D. Co. 2d. own S. & M. Bangalore	1254	6 4 "	" " "	
Under Secy. to Govt. P. W. D.	1260	13 13 "	" " "	
Do.	1262	29 4 "	" " "	
Chief Engineer for Irrigation	1270	42 15 "	" " "	
Suptt. Cement Works	1275	" " "	31 15 "	
Messrs. Shaw & Winch	1281	" " "	224 15 "	
Madanapully Dn.	1283	5 6 "	" " "	
H. O. Farrel Esqre	1287	" " "	5 15 "	
Munnargudy Dn.	1288	16 6 "	" " "	
Chingleput Dn.	1292	13 10 "	" " "	
Mount Dn.	1294	74 12 "	" " "	
Mr. E. Hamilton Bone Depot	1310	" " "	1 4 "	
Do.	1314	" " "	3 1 "	
Do.	1321	" " "	3 5 "	
Messrs. Shaw & Winch	1331	" " "	3 7 "	
Do.	1335	" " "	" 7 "	
Do.	1339	" " "	31 8 "	
		13012 3 11	1586 3 6	

On Whom	No. of Bill	Adjustment	Cash	Remarks
		13012 3 11	1586 3 6	
G. H. Saulhier Esqre	1340	„ „ „	30 „ „	
Do	1349	„ „ „	2 „	
Do	1350	„ „ „	1 14 „	
Do	1351	„ „ „	10 15 „	
District Engineer South Arcot	1354	11 „ „	„ „ „	
Major L. Conway Gordon	1369	„ „ „	8 11 „	
District Engineer Salem	1392	266 7 „	„ „ „	
Supdt School of Arts	1394	„ „ „	11 6 „	
Messrs W. E. Smith & Co	1423	„ „ „	47 8 „	
Mr J. Gray	1426	„ „ „	3 13 „	
Supdt Cement Works	1429	„ „ „	8 9 „	
Do	1440	„ „ „	68 3 „	
Commissioner of Nilgiris	1445	1198 12 „	„ „ „	
Eastern Delta Dn Kistna	1453	57 10 „	„ „ „	
Tanjore Dn	1454	117 10 „	„ „ „	
Captn G. Maitland	1464	„ „ „	1 „ „	
Eastern Delta Dn Kistna	1467	635 9 „	„ „ „	
Do	1468	1038 3 „	„ „ „	
Conservator of Forests Manantody	1476	79 4 „	„ „ „	
Off. Comg 13. Co 2d own S & M. Bangalore	1482	4 6 „	„ „ „	
Supdt Engineer 3d Circle Madras	1496	42 11 „	„ „ „	
Chief Engineer for Irrigation Madras	1498	144 11 „		
Madras Irrigatn and Canal Co	1512	„ „ „	6 12 „	
Lieut R. C. Hamilton R.E.	1513	„ „ „	3 6 „	
C. V. Sashachella Chetty	1514	„ „ „	20 8 „	
A. Ruthna Moodr	1515	„ „ „	6 1 „	
E. Hamilton Esqre Bone Depot	1521	„ „ „	2 8 „	
W. F. Cetrie Hay Esqre	1524	„ „ „	67 2 „	
Military Secy to His the Grace the Governor	1528	„ „ „	17 6 „	
Supdt School of Arts	1535	„ „ „	241 4 „	
Do	1536	„ „ „	1980 4 „	
Mount Dn	1540	405 8 „	„ „ „	
Presidency Dn	1541	100 3 „	„ „ „	
Chicacole Dn	1545	418 9 „	„ „ „	
Hosur Dn	1546	143 3 „	„ „ „	
M. Shunmooga Moodr	1551	„ „ „	6 6 „	
		17714 12 11	4129 11 6	

39/2688

On Whom	No. of Bill	Adjustment	Cash	Remarks
		17714 12 11	4129 11 6	
Madras Irr. and Canal Co	1552	„ „ „	1394 10 „	
Commissioner of Nilgiris	1556	1103 9 „	„ „ „	
D. Joscelyne Esqre Rajahmundry	1558	„ „ „	18 10 „	
Supdt School of Arts	1561	„ „ „	265 6 „	
Messrs Shaw & Winch	1567	„ „ „	38 6 „	
Monsr E. Bulliard	1569	„ „ „	37 6 „	
Secy to H. H. the Prince of Arcot	1574	„ „ „	17 14 „	
Mount Dn	1587	36 2 „	„ „ „	
Mr E. Hamilton	1593	„ „ „	2 11 „	
Off. Comg I. Co 2d own S & M. Bangalore	1604	66 1 „	„ „ „	
Do	1605	5 1 „	„ „ „	
Hosur Dn	1620	19 2 „	„ „ „	
Municipal Commisrs Madras	1623	„ „ „	10 15 „	
Secy Court of Wards	1626	„ „ „	2 10 „	
Supdt Cement Works	1628	„ „ „	267 5 „	
Collector of Tinnevelly	1637	11 15 „	„ „ „	
Lieut Col. R. B. Kennedy	1639	„ „ „	52 13 „	
Consulting Architect to Govt	1643	315 13 „	„ „ „	
Do	1644	339 4 „	„ „ „	
Hosur Dn	1645	6 12 „	„ „ „	
Presidency Dn	1647	760 „ „	„ „ „	
Tinnevelly Dn	1664	88 3 „	„ „ „	
Madras Railway	1677	„ „ „	7 10 „	
Spinning & Weaving Company	1685	„ „ „	15 9 „	
Messrs Short & Co	1687	„ „ „	36 9 „	
Supdt Cement Works	1688	„ „ „	1 13 „	
Master Attendant	1702	30 „ „	„ „ „	
Do	1704	6 4 „	„ „ „	
Vellore Dn	1723	18 4 „	„ „ „	
Cannanore Dn	1727	28 9 „	„ „ „	
Madras Irr. & Canal Co	1728	„ „ „	278 15 „	
Madras Railway	1730	„ „ „	156 „ „	
Municipal Commrs Madras	1731	„ „ „	„ 15 „	
Soobaramaniem	1734	„ „ „	22 „ „	
Hosur Dn	1735	145 „ „	„ „ „	
		20744 11 11	6731 10 6	

On Whom	No. of Bill	Adjustment	Cash	Remarks
		20744 11 11	6731 10 6	
Revd H. Pigot	1737	" "	34 6 "	
Comy Storekeeper General Madras	1748	13 2 "	" "	
Col J. H. M. Shaw Stewart	1755	" "	11 11 "	
Supt School of Arts	1756	" "	6 1 "	
Madanapully Do	1763	463 15 "	" "	
Tinnevelly Do	1770	21 7 "	" "	
Revd H. Pigot	1776	" "	88 13 "	
Madras Railway	1778	" "	77 3 "	
Off Comg H. Co 2d Bn S & M. Bangalore	1783	67 11 "	" "	
Iyasawmy Moot	1807	" "	" 14 "	
Consulting Architect to Govt	1809	3914 11 "	" "	
Bangalore Do	1810	131 2 "	" "	
Tanjore Division	1811	3773 6 "	" "	
Kurnool Division	1812	239 " "	" "	
Guindy Water Works	1814	1600 3 "	" "	
Post Master General	1818	81 7 "	" "	
Do	1820	1 5 "	" "	
Barrack Master Madras	1821	13 11 "	" "	
Supt School of Arts	1824	" "	15 5 "	
Messrs Dymes & Co	1825	" "	548 " "	
South Indian Railway	1826	" "	16 15 "	
Madras Irr. & Canal Co	1827	" "	9 10 "	
Messrs Dymes & Co	1828	" "	157 11 "	
Messrs Shaw & Winch	1829	" "	16 1 "	
Master Attendant	1831	16 15 "	" "	
Do	1832	666 7 "	" "	
Messrs Groves Wait & Co	1836	" "	696 " "	
Conservator of Forests Tinnevelly	1837	23 9 "	" "	
Messrs Groves Wait & Co Coonoor	1838	" "	257 4 "	
Comy Storekeeper Genl	1841	390 10 "	" "	
Collector of Nellore	1842	10 1 "	" "	
C. W. Stores	1843	2 8 "	" "	
Supt Friend in need Society	1844	" "	5 4 "	
W. Donald Esqre	1846	" "	7 14 "	
		32,224 13 11	8,674 10 6	
Deduct advances		" "	70 " "	
		32,224 13 11	8,604 10 6	

2d R. C.

G. H.

Do

Do

Do

District

Major

District

Supt

Messrs

Mr J.

Supt C

Do

Commiss

Eastern

Tanjore

Capt

Eastern D

Do

Conservator

Off Comg

Supt Eng

Chief En

Madras Ir

Lieut R.

C. V. Sas

A. Ruth

E. Hamilt

W. T. Cotr

Military De

Supt Sch

Do

Mount D

Presidency

Chicacole

Ussur

M. Shunn

Secy

Supt

Collecto

Lieut C

Consult

Do

Ussur

Dres

Madra

Messrs

Supt

Maste

Do

Nellore

Madra

Madra

Ussur

3/268

NOTE BY THE DEPUTY EXAMINER ON THE ACCOUNTS OF THE PRESIDENCY WORKSHOP FOR 1878-79.

THE FINANCIAL RESULTS OF THE TRANSACTIONS OF THE YEAR UNDER REVIEW ARE AS FOLLOW :-

LIABILITIES.

CASH FROM TREASURIES..............................	1,71,006- 0- 3.
STORES RECEIVED FROM PUBLIC DEPARTMENT....	60,301-15- 4.
DECREASE IN CAPITAL............................	3,877- 2- 6.
CHARGE ON ACCOUNT OF LEAVE AND PENSION ALLOWANCE..............................	1,300-12- 9.
INTEREST ON CAPITAL..........................	23,557- 0- 5.
NET PROFIT..	787-11-10.
	2,60,880- 6-10.

ASSETS.

PAYMENTS INTO TREASURIES....................	41,850- 5- 4.
ADJUSTMENTS BY TRANSFER CREDITS............	2,20,094- 1- 6.
	2,60,880- 6-10.

IT WILL BE SEEN FROM THE ABOVE THAT THE CLAIMS AGAINST THE SHOPS HAVE BEEN FULLY MET, AND THE PROVISION OF RS.20,000 IN THE PROVINCIAL BUDGET UNDER TOOLS AND PLANT ON ACCOUNT OF INCREASE TO CAPITAL HAS NOT BEEN UTILIZED.

A FRESH ITEM 'CHARGE ON ACCOUNT OF LEAVE AND PENSION ALLOWANCES' HAS BEEN ADDED IN THE YEAR UNDER REVIEW TO THE LIABILITIES OF THE WORKSHOP AS PER G. O. NO. 1809. A. DATED 19TH APRIL 1878, THAT IT MIGHT BE SEEN TO WHAT EXTENT THE PROFITS OF THE SHOPS MIGHT BE AFFECTED BY TAKING INTO ACCOUNT THEIR LIABILITIES TO A CHARGE FOR LEAVE AND PENSION ALLOWANCES.

THE GROSS GAIN UPON THE YEAR'S OUTTURN OF WORK WAS RS.91,[illegible]-1-0, AGAINST WHICH A SUM OF RS.[illegible]0,5[illegible]-5-0 HAS

BEEN DEBITED TO COVER THE WORKING EXPENSES, DEPRECIATION ON BLOCK AND PLANT, INTEREST ON CAPITAL ETC. LEAVING A NET PROFIT OF RS.727-11-10.

A COMPARATIVE STATEMENT OF THE VALUE OF THE OUTTURN AND THE NET PROFIT FOR 4 YEARS IS APPENDED FROM WHICH IT WILL BE SEEN that IN THE YEAR UNDER NOTICE THERE HAS BEEN A FALL OF NEARLY ONE HALF AS COMPARED WITH THE OUTTURN OF THE TWO PREVIOUS YEARS (1876-77 & 1877-78).

	1875-76			1876-77			1877-78			1878-79		
Out turn	232326	3	4	444308	3	4	573476	9	3	258201	8	8
Net Profit	28411	13	11	23681	2	9	70944	12	11	727	11	10

THIS MAY BE DUE TO THE INCREASED DEMAND ON THE FACTORY IN 1876-77 AND 1877-78 ON ACCOUNT OF FAMINE WORKS, HOWEVER, THE OUTTURN IN 1878-79 WAS NOT LESS THAN THAT IN 1875-76, WHICH WAS NOT A FAMINE YEAR, BUT THE NET PROFIT IS VERY MUCH LESS. THE GENERAL SUPERINTENDENT HAS BEEN CALLED ON TO EXPLAIN THE CAUSE OF THE FALL.

THE TOTAL OUTSTANDINGS ARE RS.4,386-13-0 IN EXCESS OF THOSE AT THE CLOSE OF THE YEAR 1877-78. SINCE 1ST. APRIL LAST RECOVERIES TO THE EXTENT OF RS.67,760-15-7 HAVE BEEN EFFECTED LEAVING A BALANCE OF RS.[illegible]662-8-1 TO BE YET REALISED.

1877-78.....36,443-11- 5.
1878-79.....40,829- 5- 5.
4,386-13- 0.

A COPY OF THIS OFFICE LETTER TO THE ACTING GENERAL SUPERINTENDENT, P.W. WORKSHOPS NO.III.S.W. DATED 8TH. SEPTEMBER 1879 ON THE AUDIT OF HIS ACCOUNTS IS HEREWITH FORWARDED FOR THE INFORMATION OF GOVERNMENT.

7 Sept 1879

DEPUTY EXAMINER, P.W. ACCOUNTS.

N 24
32/2288

COPY OF A LETTER FROM THE EXAMINER, P.W. ACCOUNTS, TO THE ACTING GENERAL SUPERINTENDENT, P.W. WORKSHOPS, NO. III.S.W DATED 8TH. SEPTEMBER 1879.

I HAVE THE HONOR TO STATE THAT THE ACCOUNTS OF THE PRESIDENCY WORKSHOP FOR 1878-79 HAVING BEEN AUDITED, THE FOLLOWING OBSERVATIONS ARE MADE :-

(A) THE CHARGES IN THE STATEMENT A SHOWN IN THE MARGIN APPEAR TO BE EXCESSIVE COMPARED WITH THOSE OF PREVIOUS YEARS, CONSIDERING THAT THE AMOUNT OF WORK DONE IN 1878-79 HAS FALLEN TO ONE HALF OF WHAT IT WAS IN 1877-78 AND 1876-77. PLEASE EXPLAIN THIS, AS ALSO WHY AN OUTLAY OF RS. 10-101 WAS SO SOON INCURRED ON THE REPAIRS OF MACHINERY, WHEN THE MACHINES WERE REVALUED AND SET IN ORDER ONLY RECENTLY.

GENERAL ESTABT......C. RS. 24,377- 5-10.
MATERIALS FOR REPAIRS
T. TOOLS ETC............ 12,472- 8- 0.
REPAIRS TO TOOLS ETC.......10,101- 8- 0.

(B) THE DEBIT TO MACHINERY AND PLANT OF RS. 13206-15-5 BY MECHANICAL DEPARTMENT SHOULD LIKEWISE BE EXPLAINED.

(C) THERE IS AN ITEM OF EXTRA PROFIT OF RS. 18,798-4-5 UNDER MANUFACTURES. PLEASE INTIMATE THE CAUSE OF THIS CHARGE A PROPER PERCENTAGE CALCULATED TO COVER ALL GENERAL CHARGES SKILLED LABOR, ESTABLISHMENT CHARGES ETC. HAVING ALREADY BEEN CHARGED ON THE VERY ARTICLES IN THE MECHANICAL DEPARTMENT.

(D) 'RAW MATERIAL'. IN THE REPORT FOR EVERY YEAR IN WHICH THERE WAS A LARGE PROFIT UNDER THIS HEAD, IT WAS STATED THAT THE EXTRA PROFIT WAS ON ACCOUNT OF THE SURPLUS

STOCK FOUND LYING UNACCOUNTED FOR. IT SHOULD NOW BE EXPLAINED WHETHER THE EXTRA PROFIT OF RS.2,301-2-2 APPEARING IN THE ACCOUNTS FOR 1878-79 IS ALSO DUE TO THE SAME CAUSE, IF SO, IT IS NOT CLEAR HOW A SURPLUS COULD HAVE BEEN FOUND IN 1878-79, WHILE IN THE YEAR PREVIOUS, SUCH ITEM OF SURPLUS STOCK WAS CLEARED OFF.

(E) IT SHOULD BE STATED WHY THE USUAL ARRANGEMENT OF LEDGER HEADS HAS BEEN ALTERED IN THE STATEMENT NOW SUBMITTED.

(F) THE CAUSE OF THE NON-SUBMISSION OF THE HALF YEARLY RETURNS OF STOCK BALANCE TO THIS OFFICE AS PER G.O. NO.2509 OF 8TH.SEPTEMBER 1875 PARA 5 SHOULD BE EXPLAINED.

(G) UNDER 'PROFIT AND LOSS' THERE ARE TWO CREDITS OF RS.1,311-13-7 AND 49-9-0 TO 'PUBLIC DEPARTMENT' AND 'SALES' RESPECTIVELY. IT IS BELIEVED THAT THESE ITEMS ARE THE AMOUNTS OF THE BILLS WRITTEN OFF THE BOOKS IN THE YEAR UNDER REVIEW; IF SO, THE G.O. UNDER WHICH THE ABOVE SUMS HAVE THUS BEEN WRITTEN OFF SHOULD BE QUOTED AS DIRECTED IN G.O.NO.2569 DATED 15TH.AUGUST 1874.

(H) ACCORDING TO RULES THE CHARGES OF THE WORKSHOPS SHOULD HAVE BEEN BASED ON ESTIMATES APPROVED BY THE PARTIES CONCERNED. IT SHOULD THEREFORE BE STATED HOW MUCH OUT OF THE SUM OF RS.1,94,195-11-3 THE VALUE OF COMPLETED WORKS FOR PUBLIC DEPARTMENT, HAS BEEN FOR THE WORK UNDERTAKEN ON ESTIMATES APPROVED.

(I) IT SHOULD ALSO BE EXPLAINED WHEN THE RATES OF PERCENTAGES WERE MODIFIED FOR THE LAST TIME SO AS TO COVER

3

33/1888

ALL GENERAL CHARGES, DEPRECIATION, INTEREST, ETC AND WHETHER SUCH RATES HAVE BEEN FOUND TO BE CORRECT DATA ON THE ACTUAL WORKING OF THE SHOPS.

(J) A DETAILED LIST OF INCOMPLETE WORKS IN THE MECHANICAL AND INSTRUMENT DEPARTMENTS TOGETHER WITH A LIST OF MANUFACTURED ARTICLES ON HAND ON THE 31ST.MARCH 1879 SHOULD BE FURNISHED WITH INFORMATION AS TO THE YEAR FROM WHICH THEY CONTINUE TO BE BROUGHT FORWARD AS INCOMPLETE AND BY WHOM THEY WERE ORDERED, INTIMATING AT THE SAME TIME WHETHER THERE IS ANY DELAY IN COMPLETING THE WHOLE OR A PART OF THEM.

(K) LASTLY THE GENERAL SUPERINTENDENT SHOULD EXPLAIN THE CAUSE OF THE GREAT FALL IN THE NET PROFIT (RS.743) IN THE YEAR 1878-79 COMPARED WITH THAT (RS.38412) IN THE YEAR 1875-76 WHICH WAS NOT A FAMINE YEAR, WHEN THE OUTLAY (RS.2,32,326) WAS LESS THAN THAT IN 1878-79 VIZ. (RS.2,58,202).

(TRUE COPY)

SUPDT I CORRESPONDENCE BRANCH

8/77

32/2688

N°

G.O. 24-10-79 No 2688 W

No 2688 W — P. W. Department

35/2688

PROCEEDINGS *of the* MADRAS GOVERNMENT.

Under date the 24 Octr 1879

Read the following

from the Examiner P. W. Accts. (M.C. No 128 W d/ 8th Septr 1879)

1 The papers above recorded contain a review of the financial operations of the Presidency shops for 1878-79.

2 It is observed that the liabilities and assets during the year balance each other, and that consequently the provision of Rupees 30,000 made in the Budget under Tools and Plant on

Superintending Engineers.
Chief Engineer for Irrigation.
Consulting Engineer for Railways.
Examiner, Public Works Accounts. ✓
" Railway Accounts.
Consulting Architect.
Superintendent, Madras Harbour Works.
General Superintendent, P. W. Stores and Workshops. ✓
~~Do. Do. P. W. Stores Department~~.
Chief Engineer and Manager, Madras Irrigation and Canal Company.
Examiner Irrigation and Canal Company's Accounts.

account of 'Increase to Capital' was not required.

3. The groſs gain upon the years outturn of work was Rupees 91,268. against which a sum of Rupees 90,540 has been debited to Cover working expenses, depreciation on block and plant, interest on Capital &c., leaving a net profit of Rupees 728.

4. Comparing the value of the outturn and the net profit for the past 4 years, it is observed that in the year under notice there has been a fall of nearly

nearly one half as Compared with the outturn of the two previous years. This is stated to be due to the increased demand on the Factory in 1876-77 and 1877-78. on account of Famine Works. However the outturn in 1878-79 was not leſs than that in 1875-76 which was not a Famine year, but the net profit is very much leſs. Explanation on this and several other points Called for by the Examiner P.W. Accounts in his letter to the Genl. Supt. P.W. Stores and

and Workshops No. 111 S.W. dated 8th September 1879, will be awaited.

5. The Government notice with dissatisfaction that the total outstandings were Rupees 4,386 in excess of those at the close of the year 1877-78. Since the 1st April last, recoveries to the extent of Rupees 21,761 have been effected, leaving a balance of Rupees 24,663 to be yet realized. It is hoped that the stringent orders about to issue, will remedy

78 28

37/2682

this unsatisfactory state of things.

6. It is observed that no reports have been submitted to Govt. of the results of the operations of the Factory for 1876-77 and 1877-78. The Examiner P.W. Accounts will be requested to explain the omission. He is also reminded of the report called for in G.O. No. 648 W. dated 4 March 1879 which has not yet been furnished.

L
17.10

Examr PWA
Cml Supdt PWS
&c

Despd
5.11.79
12
Cun

19/10/79

Hon W Hudleston

Cir. 20-10-79 - Util 21-10

Daly 17-10-

11-6-13

Cabbro

Govt. of (1879) Madras

PUBLIC WORKS.

77-18

To

Dated

Issued

Read. Recd.

G. O. 24 Octr 1879, No. 268

Nos. 52 & 53

Presidency Workshops

Papers containing the financial operations for 1878-79 of the — cement and workshop