Archives I 10,006—16-8 77.

(1) Number of pages 110

(2) Date of repair 22-4-87

(3) Initials of the Referencer CVS

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. 2266 Press.
B.P. No. Mis.

Dated 2.9.1882 197—

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

No. 20.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 14th August 1882, No. 71 W.:—

1 have the honor to forward, for information of Government, letter No. 904 W. of 8th July 1882, from the General Superintendent, Public Works Workshops, together with the annual accounts of the shops for the year 1881-82, and the audit memorandum thereon by Mr. Godfrey, Examiner.

2. The decrease to capital is the result of carrying into effect the orders of Government regarding the removal of all manufactured articles and surplus materials from the shops to their proper place under the Stores Department, so confining the shops to their legitimate duties as manufacturers and not dealers.

3. In paragraph 4, Mr. Godfrey revises the comparative statement of outturn and profits and brings out a loss on the years transactions of Rs. 6,800. The outturn of 1881-82 is put at Rs. 2,35,000, but this is not the amount which should be contrasted with the outturn of the preceding periods, because it includes transactions amounting to Rs. 90,000 in connection with the transfer of manufactured articles and materials (referred to in my paragraph 2) quite abnormal to the ordinary outturn of the former years. The ordinary outturn for 1881-82 is about Rs. 1,50,000 for purposes of comparison and does not nearly come up to that of 1880-81, which again was lower than during the two preceding years. On the other hand, though the loss of Rs. 6,800 is connected with the sale of such of the above stores as were useless and unserviceable, the transaction cannot be considered abnormal; whether the *transfer* was made or not, the periodic *sale* of useless lumber should have been a matter of course and the resulting loss an ordinary transaction to be taken into current working.

4. The future administration of the shops has been for some months past under consideration of Government, and orders are shortly to issue in regard to the decision arrived at. It is therefore unnecessary for me to offer any further remarks for the consideration of Government so far as affects the accounts and results under review.

ENCLOSURES.

COPY of letter from the General Superintendent, Public Works Workshops, to the Examiner, Public Works Accounts, dated 8th July 1882, No. 904 W.

I have the honor to forward, for submission to Government, the accounts of the Presidency Public Works Workshops for 1881-82.

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

	RS.	A.	P.
First, to cash drawn from Treasury	1,02,375	0	0
Second, to value of stores received without payment ...	19,146	10	3
Third, to interest on capital	13,386	7	2
Fourth, to pension and leave allowances	3,564	9	4
Fifth, to net profit	1,984	14	0
	1,40,457	8	9

3. On account of this amount the following payments were made:—

First, payments into Treasury	24,906	5	3
Second, approved Invoices	2,03,562	4	9
Third, difference between the original value of stores sold and that realized debited to Government	8,817	15	2
	2,56,433	3	5

leaving for decrease to capital a balance of Rs. 1,15,975-10-8.

4. The gross profits amounted to ... ... RS. 52,079 A. 5 P. 2
against which charges aggregating 50,094 7 2
have been debited leaving a net profit of 1,984 14 0

5. The opening and closing balances of the capital accounts, as noted in the following table, show a decrease to capital of Rs. 1,15,975-10-8, due mainly to the transfer of stores to the Public Work Store Department under G.O., No. 914 W. of 4th April 1881:—

—	CAPITAL, &C. 31st March 1882.			CAPITAL, &C. 31st March 1881.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Blocks	1,09,495	7	8	1,11,780	1	4	...			2,284	9	8
Machinery and Plant ...	85,883	4	10	91,731	10	8	...			5,848	5	10
Mechanical Department ...	14,598	1	3	12,414	5	1	2,183	12	2	...		
Instrument Department ...	3,428	4	10	3,948	1	6	...			519	12	8
Manufacture	400	0	0	45,954	13	4	...			45,554	13	4
Raw Materials	25,228	11	1	83,923	10	8	...			58,694	15	7
Sales	1,811	0	8	3,411	12	4	...			1,600	11	8
Public Department ...	122	15	0	4,088	5	9	...			3,965	6	9
	2,40,967	13	4	3,57,197	12	8	2,183	12	2	1,18,413	11	6
Deduct Bills payable ...	1,021	14	5	1,276	3	1	1,021	14	5	1,275	3	1
	2,39,945	14	11	3,55,921	9	7	1,161	13	9	1,17,137	8	5
				2,39,945	14	11				1,161	13	9
				1,15,975	10	8				1,15,975	10	8

6. The value of the outturn and net profit of the year under review as compared with those of the three previous years is as follows:—

—	1878-79.			1879-80.			1880-81.			1881-82.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Outturn	2,58,201	8	8	2,16,876	0	0	2,08,888	13	9	2,34,363	3	4
Net profit	727	11	10	...			...			1,984	14	0
„ loss	...			18,200	10	11	22,161	10	6	...		

7. Under G.O., Nos. 1993 W. of 13th August 1881 and 1963 W. of 9th August 1881, Rs. 107-11-0 and Rs. 459-12-0 were written off to "profit and loss" under Sales and Public Department.

8. The transfer of stores ordered in G.O., No. 914 W. of 4th April 1881, was commenced as soon as the order was received, but the work of handing over (including weighing and counting a very large number of stores) was not completed until 1st January 1882, nor were funds available to effect the transfer until about that date; it has however been ruled that the workshop should pay interest on the value of these stores up to the date on which the transfer was completed, although it derived no benefit whatever from the stores during the year, and accordingly the profits for the year have been reduced by Rs. 2,700 by the payment of the interest on the value of these stores.

9. The reduction of the rate of interest on capital from 5 to 4 per cent. has been of great service to the workshops.

10. The promotion of Mr. Francis to the rank of Sub-Engineer and the permanent posting to the Public Works Department of Mr. R. Clarke and Mr. J. Willis has increased the cost of establishment and also the charge for pension and leave allowance; but these increases have been more than counterbalanced by decreases in the cost of contingent establishment and contingencies, fuel, oil, &c., and repairs to machinery.

11. The outturn during the year shows an improvement while the working expenses have been reduced, and judging from the number of orders received up to date this year I anticipate a still larger outturn during the current year.

12. The question of what rate of percentage should be charged has not yet been definitely settled. I am of opinion that in all works where much skilled-labour and extra supervision are required with only a moderate amount of material, 100 per cent. should be charged on labour, but that in works such as lock gates, girders, sluice shutters, &c., where there is a large amount of material, 50 per cent. only should be charged on labour.

13. On examining the "General Charges" and "Profit and Loss" accounts it will be seen that when once the interest on capital has been reduced to a fair proportion of the working capital it will be possible to effect a considerable reduction in the rate of percentage charged for work.

NOTES of Inspection by F. E. Godfery, Esq., Examiner, on the Annual Accounts of the Presidency Workshops for 1881-82.

1. The financial results of the operations of the Presidency Workshops are as follows:—

	RS.	A.	P.
Cash drawn from Treasury	1,02,375	0	0
Value of stores received without payment	19,146	10	3
Interest on capital	13,386	7	2
Pension and leave allowances	3,564	9	4
Decrease to capital	1,15,975	10	8
	2,54,448	5	5
Payments into Treasury	24,906	5	3
Approved invoices	2,22,708	15	0
Net loss	6,833	1	2
	2,54,448	5	5

2. It will be seen that the figures differ from those given by the Superintendent. Instead of a profit of Rs. 1,984-14-0 as shown by him there is a loss of Rs. 6,833-1-2, chiefly caused by the sale of materials, of which the book value was Rs. 11,274-0-9, but which realised only Rs. 2,856-1-7. The above abnormal loss although perhaps not of the nature of an annually recurring charge should have been debited to the "profit and loss" account.

3. There is a mistake in the figures given by the Superintendent for the loss by the sale of materials which should have been Rs. 8,417-15-2 not Rs. 8,817-15-2. The difference has been taken in reduction of profits, so that according to his own figures the net profits would have been Rs. 1,584-14-0 and not Rs. 1,984-14-0.

4. The following statement shows the outturn and profits, &c., for the last four years :—

—	1878-79.	1879-80.	1880-81.	1881-82.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Outturn	2,58,201 8 8	2,16,876 1 2	2,08,888 13 2	2,34,363 3 4
Net profit ...	727 11 10	...	...	...
,, loss	...	18,200 11 11	22,160 0 6	6,833 1 2

5. A reference to Account (A) 'General Charges' will show that the amount recovered by percentages to meet these charges fell short of the amount of general charges by Rs. 2,171-2-3. The centages are charged monthly on labour and material expended, and are debited to the departments of the shops in which the works were in progress. Fifty per cent. and in some cases 100 per cent. is charged for labour; 50 per cent. on English and 25 per cent. on country material, and 100 per cent. on labour and material for work done in the instrument department.

6. The 'profits' shown on the creditor side of the profit and loss account are the differences between the credits given during the year for works completed at *estimate values* and the expenses charged including centages for general charges. The departments of the shops concerned are debited monthly with the actual charges for labour and materials and with the centages for general charges, and are credited with the *estimate* value of each work when finished.

7. In order to cover general charges and interest on capital, the estimate of each work provides for 50 per cent. and in some cases 100 per cent. on labor charges and from 25 to 50 per cent. on cost of material, at the discretion of the Superintendent; and in addition also 10 per cent. is provided for superintendence and contingencies.

8. The General Superintendent states that when the percentages at present in force were first instituted to cover the ordinary working of the shops no interest was charged on capital. He considers that the rates of percentage should vary according to the class of work, and that the percentages for general charges should be calculated so as to cover the total amount of the general charges including interest. In this way the Superintendent would be better able to regulate the amount of profit to be allowed for on each estimate so as to cover all charges.

9. The capital has been reduced by Rs. 1,15,975-10-8 during the year. The principal items causing the decrease are :—

	RS.	A.	P.
Materials transferred to Public Works Stores	90,142	5	1
Do. sold	11,274	0	9
Machinery and plant sold to the Executive Engineer, Kistna Eastern Division...	3,825	0	0
Do. other sales	1,960	0	0
Depreciation of block and machinery	4,086	9	10

The General Superintendent states that the materials sold were useless and unserviceable, but that those transferred to the Public Works Stores at the values at which they stood on the books of the workshop are serviceable and fairly worth the prices charged.

The third item is the price at which four machines were sold to the Executive Engineer, Kistna Eastern Division. The book value of the machines was only Rs. 1,400, and in consequence a sum of Rs. 2,055 was written back to the debit of machinery and plant. The procedure was entirely wrong, and the write-back should have been in reduction of the credit already given to machinery and plant. No corrections have however been made, as it is understood that the machines will soon be returned to the workshop, when the present entries can be reversed.

The fourth item comprises machinery to the value of Rs. 760 sold to the firm of Parry and Company and another machine of the value of Rs. 759 sold to Messrs. Mellowell and Company. The latter has been returned and the value refunded during the currents year. All the above transfers and sales took place under the general sanction given in G O., No. 944 W. of 4th April 1881.

10. The item of Rs. 2,276-4-4 on the debtor side of the account "Machinery and Plant" includes a sum of Rs. 221-4-4 on account of a crane purchased in February 1882, and for the purchase of which sanction appears to be necessary.

11. The item of Rs. 2,711 on the creditor side of the account "Mechanical Department" is the value of cash-chests and locks manufactured for the Commissioner of Salt Revenue, but not required by that officer, and subsequently transferred to manufacture and thence to the Public Works Stores.

12. Of the item of Rs. 19,709-13-9 in the same account, Rs. 19,678-1-9 is on account of a write-back necessitated by a double charge for material for castings, viz., once in the mechanical department and once in the accounts of the foundry.

13. The item of Rs. 2-8-0 on the creditor side of the account "Raw Materials" is the value of a scale and weights transferred to the correct head, viz., machinery and plant.

14. A detailed list of the articles making up the balance at the debit of "Raw Materials" and "Manufacture" accompanies the accounts. Count was made of nearly all the articles during the year. The list shows that the only articles now at the debit of manufacture are two 10-cwt. weighing machines of the value of Rs. 400.

15. The bills outstanding at the end of the year amounted to Rs. 1,897-14-8, and at this date the balance unadjusted amounts to Rs. 243-15-8, which compares favorably with the outstandings noticed last year. The claims as below are under reference :—

	RS.	A.	P.
	83	5	8
Local Fund Engineer, Vizagapatam	9	8	0
Do. do.	19	2	0
Local Fund Board, Chicacole	66	1	0
Superintendent, School of Arts	55	12	0
Do. do.	10	3	0
Dr. Bension, Bangalore Jail	243	15	8

16. On the whole the financial status of the shops shows a considerable improvement. The capital has been reduced by over a lakh, and the interest to be charged during the current year at the reduced rate of 4 per cent. will be about Rs. 9,500. The general charges and interest may be roughly taken at the following figures :—

	RS.
Establishment and contingencies	23,000
Working expenses	3,700
Repairs to machinery	1,000
Depreciation in block, &c.	4,000
Leave and pension allowances	3,600
Interest on capital	9,500
	44,800
The corresponding charges in the accounts for 1881-82 under review amounted to	50,000

No. 21.

ORDER—dated 2nd September 1882, No. 2266 W., Public Works.

With his letter above recorded the Examiner of Public Works Accounts submits the annual accounts of the Presidency Public Works Workshops for the year 1881-82.

2. According to the figures furnished by the Examiner's Office, the liabilities during the year amounted to Rs. 2,54,448, while the assets were Rs. 2,47,615, showing a net loss on the year's transactions of Rs. 6,833.

3. The following statement shows the value of the outturn and the profit or loss for each of the last four years :—

—	1878-79.	1879-80.	1880-81.	1881-82.
	RS.	RS.	RS.	RS.
Outturn	2,58,201	2,16,876	2,08,888	2,34,363
Net profit	727	...	...	...
Net loss	...	18,200	22,160	6,833

4. The outturn of the year under review is thus Rs. 25,475 in excess of that of the previous year, but the Examiner of Public Works Accounts points out that this increase is owing to the transfer to the Stores Department of manufactured articles and surplus materials to the value of about Rs. 90,000, and that the ordinary outturn of 1881-82 must therefore be taken at about Rs. 1,50,000, or considerably less than that of the previous year.

5. The outstandings at the end of 1881-82 amounted to Rs. 1,897 since which they have been reduced to Rs. 243.

6. A considerable improvement was effected in the financial status of the shops during the year under review, chiefly by a diminution of capital to the extent of over a lakh of rupees, and by a reduction in the rate of interest on capital from 5 to 4 per cent.

7. The Government having resolved in G.O., No. 2064 W., dated 12th August 1882, to restrict the operations of the shops and to alter the entire nature of the institution, and the whole subject being now under the consideration of the Chief Engineer, Public Works Department, no further remarks are necessary on the present report.

(True Extract.)

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

To the General Superintendent, Public Works Workshops.
" Superintending Engineer, Fifth Circle.
" Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

Dated September, 2nd.

Recd. *Encl.*

G.O., 2nd Sep. 1882, No. 2266 W.

SEPTEMBER.

Nos. 20-21.

Annual Accounts of the Presidency Public Works Workshops for the year 1881-82.

Passing orders on the —

5

List of articles in the Presidency Public Works Workshop Stores on 31st March 1882

Description of Articles		Balance on 31st March 1882	Value		
Acid nitric	Oz	4-8	2	8	6
Do Hydrochloric	-	4-4	1	5	3
Do Sulphuric	-	- -1	-	-	3
Alcohol	lb	16	30	-	-
Ammonia tin large	No	2	30	-	-
Asbestos packing 1/16"	Oz	10 —	14	6	-
Do - 1/8"	-	14 -	20	2	-
Do - 3/16"	-	14 -	20	2	-
Asphaltic pan cast iron	No	1	80	1	2
Allum	Pollum	20	-	6	8
Augers Screw 3/8"	No	1	-	12	3
Do - 1/4"	-	12	7	8	-
Do - 3/8"	-	7	4	6	-
Do - 7/8"	-	11	9	15	6
Do - 1"	-	10	10	-	-
Do - 1 1/8"	-	6	6	15	-
Do - 1 1/4"	-	12	15	9	-
Do - 1 3/8"	-	11	16	5	3
Do - 1 1/2"	-	6	9	13	6
Agate cap Small brass mounted	-	72	40	8	-
Carried over			320	12	4

Description of Articles						
Brought over			320	12	4	
Beams for money scales country 14"	№	1	1	-	-	
Books Crisy Cyclopedia	-	1	-	-	-	
Do Note Electricity	-	1	-	-	-	
Do found Chemistry	-	1	-	-	-	
Do Harris' Electricity	-	1	-	-	-	
Do Ferguson	-	1	-	-	-	
Do Manuel Metallic	-	2	-	-	-	
Boring bars Miners 2½" X 1½"	-	8	12	6	-	
Bell	-	1	253	-	-	
Braces ratchet with 12 bits	sets	2	82	-	-	
Bench leg Cast Iron large	№	3	18	12	-	
Do - - small	-	3	18	12	-	
Bits for braces ratchet 24 bit set	sets	5	10	-	-	
Baskets Rattan	№	1	-	6	-	
Bolts pencil brass 4"	-	2	-	5	-	
Do - - 6"	-	3	-	14	-	
Brads Iron ½"	″	2 - 9½	-	12	7	
Do - ¾"	-	2 - 5	-	11	7	
Do - 1"	-	- - 9	-	2	9	
Do - 1¼"	-	5 - 4	1	10	2	
Do - 1½"	-	- - 7	-	2	2	
Bitts	-	1 - 2½	-	3	3	
Brooms Bundles	№	10	-	-	10	
Do Italian large and small	-	30	3	4	6	
Burners small for signalling lamps	-	2	7	-	-	
Burners wall for signalling lamps	℔	95	29	11	-	
Box wood for Barometer	№	2.000	3	12	-	
Brattice			765	12	2	

carried over

Description of Articles		Balance on 31st March/82	Value		
Brought over			765	12	2
Brushes tar	№	2	-	-	6
Bell Metal	℔	150 -	131	4	-
Brass sheet 1/16"	-	3 - 2½	1	7	2
Do - 1/8"	-	35 - 8½	17	12	3
Do - 3/16"	-	48 - 12	22	13	7
Do Gauge № 14	-	36 - 1¾	14	13	8
Do - 20	-	2 - 8	1	1	6
Do - 30	-	- - 9 1/16	-	3	9
Do rod 7/16"	-	7 - 13	3	6	8
Do - 5/8"	-	18 - 13	9	9	7
Do - 7/8"	-	26 - 10	13	9	5
Do - 1"	-	37 - 3¼	18	15	10
Do - 1⅛"	-	30 - 12	15	11	1
Do - 1¼"	-	191 - 12	97	13	11
Do - 1⅜"	-	121 - -	61	12	2
Do - 1½"	-	104 - 12	53	7	5
Do old	-	106 - 14 3/4	28	6	6
Chisels firmer 1/8"	№	11	1	6	-
Do	-	10	1	4	10
Do	-	10	1	7	4
Do	-	1	-	2	5
Do	-	7	1	2	8
Do	-	1	-	2	8
Do	-	1	-	3	1
Do	-	18	5	1	-
Do	-	8	2	4	4
Do	-	36	18	-	-
Cocks brass ½	-	10	40	-	-
Do - ¾	-	10	30	-	-
Do - 1"	-	7	42	-	-
carried over			1421	6	6

Description of articles		Balance on 31st March/82	Value		
Brought over			421	8	6
Cocks discharge 1¼"	No	4	40	-	-
Do Stand with flange 1"	-	3	35	10	-
Do - - 1¼"	-	4	67	8	-
Do - - 1½"	-	1	23	2	-
Do - - 1¾"	-	4	112	8	-
Do Gun metal slide 1"	-	4	48	-	-
Callipers 7"	-	4	8	4	-
Canvas No 8	yards	5--7	1	4	-
Chains lathe	feet	36-10	17	4	3
Do brass 1/8"	oz	3-4	1	10	-
Cloth emery smooth and rough	No	136	7	1	4
Cloth coarse	yards	--1-6	-	1	10
Do waste	oz	17-13	2	3	7
Coal	lbs	16252--	188	14	2
Coke	"	9985-4	213	-	6
Crucible No 30	No	58	725	-	-
Do 25					
Do small	-	48	300	-	-
Chimneys large	-	5	25	-	-
Couplings brass 2½"	-	113	56	8	-
Cement-Portland	sets	4	104	-	-
Charcoal	oz	210--	8	12	-
Chalk	"	573-8-	8	15	4
Cast-Iron old	"	--6½	-	-	1
Castings brass	Ton	35-12-8	890	6	5
Do bell metal	oz	632-2½	395	1	2
Do Copper	-	21---	18	6	-
Copper sheet 1/16"	-	3---	1	14	-
Do - 1/8"	-	24---	12	-	-
Do - 3/16"	-	461-8	230	12	-
	-	78---	39	-	-
Carried over			5003	11	2

Description of articles		Balance on 31st March/82	Value		
Brought over			5003	11	2
Copper Sheet gauge No 18	oz	23--	11	8	-
Do Rod 3/8"	-	5---	2	13	-
Do - 3/4"	-	48--8	27	4	6
Do - 1"	-	86---	48	6	-
Do Nails	-	70---	21	14	-
Do Straps	-	26---	13	-	-
Electroplated parabolic reflectors 12"	No	4	240	-	-
Elbows round wrought iron gas 1¼"	-	2	1	2	-
Do Square 1"	-	1	-	5	10
Do - - 1¼"	-	1	1	-	-
Flanges Cast Iron 3"x6"	-	1	3	-	-
Forge Cast Iron portable	-	1	100	-	-
Frames for parallel rulers 8"	-	17	15	-	-
Firewood Eucalyptus	Ton	3-16-2-25	37	15	-
French Polish	B	4	3	-	-
Flour wheat	Measure	1/2	-	-	6
Felespound Castard 16"	No	1	1	-	10
Do - - 18"	-	1	1	6	8
Do - Smooth 6"	-	2	-	2	6
Do - - 12"	-	2	-	8	-
Do 1/2 - Castard 6"	-	10	2	13	10
Do - - 7"	-	2	1	1	-
Do - - 10"	-	3	1	14	-
Do - - 14"	-	1	1	3	-
Do - - 18"	-	1	1	6	8
Do - Smooth 8"	-	1	-	5	3
Do - - 6"	-	25	4	11	-
Do - - 16"	-	6	7	10	-
Do - Castard 8"	-	6	1	8	-
Do - - 9"	-	6	1	14	-
Carried over			5557	8	9

Description of articles	Balance on 31st March 1882	Value		
Files round rough 10" Brought over	No	5557	8	9
Do - - 12"	1	-	3	3
Do - - 15"	1	-	3	6
Do - dead smooth 5"	6	3	12	-
Do Square rough 6"	2	-	6	-
Do - - 12"	1	-	4	-
Do - - 14"	1	-	3	10
Do - bastard 6"	2	2	-	-
Do flat rough 8"	3	-	12	-
Do - bastard 15"	11	1	6	-
Do - rough 9"	3	3	2	-
Do - - 18"	4	1	-	-
Do - - 14"	1	-	2	6
Do - - 15"	2	10	8	-
Do - - 18"	13	7	6	-
Do - smooth 8"	5	2	8	-
Do - dead smooth 12"	7	2	13	6
Do - bastard 16"	1	-	5	-
Do - - 12"	2	2	-	-
Do - safe edge smooth 5½"	7	1	12	-
Do - - - 7"	1	-	3	6
Do - - - 9"	1	-	7	-
Do - - - 12"	3	1	8	-
Do - - dead smooth 3"	3	1	13	6
Do - - - 3½"	7	3	9	-
Do - - - 4½"	4	2	-	-
Do - - bastard 5½"	15	7	8	-
Do - - - 12"	10	1	13	8
Do - - rough 6"	3	1	2	-
Do - - - 12"	8	1	8	-
	3	1	5	-
carried over		5621	6	2

Description of Stores	Balance on 31st March 1882	Value		
Brought over		5621	6	2
Files flat safe edge bastard 2" cut 8"	No 3	-	15	-
Do - - - - - 7"	1	-	4	4
Do - - - - - 14"	8	6	14	-
Do - round edge bastard 8"	2	-	6	-
Do - taper smooth 3"	13	1	5	8
Do 3 square rough 7"	3	-	5	6
Do - bastard 10"	2	6	-	-
Do - - 2" cut 6"	1	-	8	-
Do - dead smooth 12"	6	3	-	-
Do - saw hand blunt 2" cut rough bastard	1	-	7	10
Do - saw hand taper 2" cut 5"	2	-	4	8
Do rat tail smooth 2½"	3	-	6	-
Do - bastard 2"	15	1	14	-
Do - - 2½"	3	-	6	-
Do Watchmakers ½ round smooth 2½"	32	4	-	-
Do - - bastard 2"	6	-	12	-
Do - - - 2½"	9	1	2	-
Do - round smooth 2½"	6	-	12	-
Do - - 3"	12	1	4	-
Do - square bastard 2½"	4	-	8	-
Do - 3 square bastard 2"	11	1	6	-
Do - - - 5"	1	-	2	-
Do - - smooth 2"	13	1	10	-
Do - - - 2½"	14	1	12	-
Do - flat - 2"	5	-	10	-
Do - - - 2½"	6	-	12	-
Do - - taper bastard 2½"	5	-	10	-
Do - - - 4½"	17	2	2	-
Do - flat safe edge smooth 3"	6	-	12	-
Do - - - 4"	22	2	12	-
carried over		5665	5	2

Description of articles	Balance on hand 31st March 1852		Value		
Brought over			5565	5	2
Files watchmakers flat-safe edge dead smooth	No	3		6	
Do - - - bastard 3"		2		4	
Do - - - feather edge - 3½"		6		12	
Do - - - - - 4½"		3		6	
Do - - - - - 6"		9	1	2	
Glass vessels for mixing acid	oz	500	40		
Glass cutters steel patent	No	1	2	8	
Glaziers diamond		2	2	5	
Gauges turning ⅛"		1	8		
Do - ¼"		12	1	12	
Do - ⅜"		10	1	7	4
Do - ½"		7	1		4
Do - ⅝"		4		9	4
Do - ¾"		7	1	3	3
Do - ⅞"		8	1	8	
Do - 1"		10	2	5	6
Do - 1¼"		9	2	10	9
Do - 1½"		9	3	3	
Gate cast iron 7½ ft long by 5½ ft broad		12	5	8	
Glass Tubes for water gauge 18" x ⅝"		1	21		
Do - - - - 12" x ⅝"		24	24		
Do - - - - 14" x ¾"		10	9	6	
Glass outlets for Bazeneles standard 3" x ½"		7	6	2	
Grease		2	5		
Green Baize	lbs	37½	116		1
Glass circles 5¾" dia	gls	6		4	4
Do	No	50	75		
Carried over			3999		1

Description of articles	Balance on hand 31st March 1852		Value		
Brought over			5999		1
Glass circles 5" dia	No	4	1	11	
Do - 4¾" -		49	49		
Do for A pattern signalling lamps		113	2	5	8
Do B - - - -		63	1	15	6
Do C - - - -		57	8		3
Goggles		4			8
Glue	lbs	2-10		15	4
Gum Arabic		2-8		3	9
Gutters angular C.I galvd 6" x 5"	No	2	2		
German Silver sheet 4/0	lbs	17-4	35		7
Do - - 3/16"		25	52	12	6
Gun metal		24	18		
Hammers sledge 6lb	No	1	1	12	
Do edge ends No 5		2	2		
Do - - - 6		3	8	4	9
Do - cast steel ball pane No 21		1	2	4	3
Do Claw		14	26		8
Do pinetting	lbs	3	1	7	9
Horizontal lifting crucible tongs complete	No	1	2		
Hooks bell		4	1		
Hydrometer with brass floats		1	50	13	
Handles brass common 3"		57	14	12	
Do - - 3½"		1		4	
Hinges brass 1¾"		2		2	5
Hooks and Eyes brass 1"		19	1	6	2
Carried over			6284	4	7

Description of Articles		Balance on 31st March 1882	Value		
Brought over			628	4	7
Hooks and Eyes brass 1/4"	No.	42	3	11	6
Do " " 1/2"	"	21	2	1	3
" " for cadjut 3/16"	"	35	21	14	-
Hede Pump	lbs	68-8	68	6	-
Do Country	"	76-12	57	9	-
Do English	"	9-8	19	-	-
Hemp balls	No	2	1	8	-
Husk Paddy	pair	6/2		6	6
Hose suction leather 2 1/2"	feet	22	47	12	6
Iron for Plane jack 2 1/2"	No.	10	6	4	-
Ice Machine	"	1	20	-	-
Imperial Standard	"	1	6	-	-
Iron flat 3/4 x 1/2"	lbs	86-	5	6	-
Do " 1/2 x 3/4	"	8 -	4	2	8
Do " 2 x 1/2	"	103 -	6	7	-
Do " 2 x 3/4	"	9 -	-	7	6
Do " 2 1/4 x 1/2	"	10 -	-	8	4
Do " 2 1/2 x 7/8	"	90-8	4	11	-
Do " 2 1/2 x 3/8	"	60 -	3	7	-
Do " 2 3/4 x 3/8	"	183 -	9	8	6
Do " 2 3/4 x 1/2	"	92 -	4	12	8
Do " 2 3/4 x 3/4	"	140 -	7	4	8
Do " 2 3/4 x 1	"	107 -	5	3	4
Do " 3 x 1/4	"	52 -	2	11	4
Do " 3 x 3/8	"	22 -	1	6	-
Do " 3 x 5/8	"	18 -	-	15	-
Do " 3 x	"	20 -	1	-	8
Do " 4 x 1/4	"	14 -	-	11	8
Do " 4 1/2 x 1/2	"	45 -	2	5	6
	"	25 -	1	4	10
Carried over			660	5	-

Description of Articles		Balance on 31st March 1882	Value		
Brought over			660	5	-
Iron flat 6" x 1 1/2"	lbs	25 -	1	4	10
Do round 3/8"	"	72-12	3	12	10
Do " 1/2	"	147-8	11	8	8
Do " 5/8	"	857 -	44	5	2
Do " 7/8	"	206-8	10	12	3
Do " 1	"	61 -	3	2	10
Do " 1 1/8	"	169-8	10	4	6
Do " 1 1/4	"	306-8	19	2	6
Do " 1 3/8	"	162 -	8	7	-
Do " 1 1/2	"	88 -	4	9	4
Do " 1 3/4	"	22 -	1	2	4
Do " 1 7/8	"	85 -	4	6	10
Do " 2 1/4	"	865 -	54	1	-
Do " 2 1/2	"	218 -	17	-	6
Do " 2 3/4	"	77 -	4	-	2
Do " 3	"	512 -	37	5	4
Do " 3 1/4	"	89 -	4	10	2
Do " 3 1/2	"	331 -	17	3	10
Do " 4	"	448 -	25	18	-
Do " 5	"	361 -	18	12	10
Do " 7	"	1070 -	55	11	8
Do " Swedish 1/4	"	24-12	2	13	-
Do " " 7/8	"	14 -	2	6	-
Do " " 1"	"	28 -	3	8	-
Do square 3/8"	"	3 -	-	5	6
Do " " 1/2	"	20 -	2	4	8
Do " " 3/4	"	166 -	19	-	4
Do " 1/4"	"	12-12	-	11	10
Do " 3/8"	"	3 -	-	3	-
Do " 7/8"	"	20 -	1	-	8
Carried over			6991	9	4

Description of Articles		Balance in Stock 31st March 1882	Value		
Iron Square 1"	Brought over		6991	9	4
Do - 3/4	lbs	20 -	1	-	8
Do - 4"	lbs	745 -	38	12	10
Do - 5"		406 - 5	21	2	4
Do T 3" x 1 3/4 x 1/4		330 -	17	3	-
Do Sheet 12 x 2 x 3/16		301 -	15	10	10
Do " 12 x 2 x 3/8		88 -	5	-	8
Do - 12 x 3 x 3/8		177 -	14	12	-
Do - 9 x 1/2		270 -	22	8	-
Do - 1/2"		20 -	7	6	3
Do - 6 x 2 1/2 x 1/4		4 -	-	3	8
Do Angle 1 3/8 x 1/4		31 -	1	12	5
Do - 2 x 3/8		267 -	15	4	9
Do - 2 1/2 x 2 1/2 x 1/4		103 -	5	14	5
Do - 2 1/2 x 1/2		137 - 8	7	13	7
Do Scarp 1 x 1/16		792 -	44	8	-
Do - 1 x 1/8		5 - 4	-	4	4
Do - 2 x 1/8		5 - 8	-	4	7
Do - 1 1/2 x 1/16		25 -	1	4	10
Do - 1 1/2 x 1/8		68 - 6	3	9	1
Do - 2 1/2 x 1/8		53 -	2	14	8
Do Peg English		227 -	11	13	2
Do " Country	Tons	6-9 -	536	-	-
Do Scrap		4-18-2-7	221	12	3
Do Old	lbs	368	11	8	3
Knives drawing		116 -	3	10	-
Keys Iron serviceable	No	2	1	4	-
Lamp Post for pattern		11	1	-	6
Levelling Instrument unfurnished		3	63	-	-
Legs garden seat C.I. pattern		7	10	31	9 3
		2	12	-	-
	Carried over		9137	9	8

Description of Articles		Balance in Stock 31st March 82	Value		
Brought over			9137	9	8
Log line	lbs	12	-	4	9
Lunes plain 1/2" diam 3/4" focal length	No	112	175	-	-
Do 3/8" - 3/4 "	"	57	39	1	-
Do 1/2"	"	1	-	12	6
Do 5"	"	1	4	-	-
Do 6"	"	2	9	-	-
Locks padlocks brass P.W.W. 3"	"	3	45	-	-
Do " " Chubbs 3"	"	1	15	-	-
Do Almond brass Chubbs 2 1/2"	"	6	30	15	-
Do " " " 3"	"	6	32	4	-
Do " " " 3 1/2"	"	2	32	-	-
Do " " " 2"	"	72	180	-	-
Do " " " 2 1/2	"	22	57	9	-
Do " " " 3	"	8	18	12	-
Do Box	"	1	2	8	-
Do " " " 2"	"	28	15	12	-
Do " " " 2 1/2"	"	24	13	8	-
Do " " " 3	"	84	47	4	-
Do " " " Chubbs patent 2 1/2"	"	27	33	12	-
Do " " " 3	"	7	39	7	9
Do " " " 3 1/2	"	8	49	2	-
Do Draw brass 3"	"	1	15	8	-
Do " Chubbs patent 2 1/2	"	34	74	6	-
Do " " " 3"	"	6	32	4	-
Do Desk brass 3"	"	5	28	3	3
Do brass of an iron filler letter box without key		1	2	8	-
		1	4	8	-
	Carried over		10129	9	11

Description of Articles		Balance on hand 31st March 1882	Value		
Brought over			10139	9	11
Locks brass unfinished for Pillar letter box with 2 keys	No	16	96	-	-
Do Rds iron 3"	-	2	2	4	-
Leather belting single 1½"	ft	260	65	-	-
Do - - 1¾	-	146	52	12	-
Do - - 2	-	76-9	38	4	-
Do - - 2¼	-	158-8	79	4	-
Do - - 2½	-	317	158	8	-
Do - - 2¾	-	154-1	96	4	-
Do - - 3"	-	171	128	4	-
Do - double 3"	-	53	61	14	-
Do - - 4"	-	54	87	12	-
Do - - 5"	-	90	216	9	-
Lead Pig	tns	184-8	20	24	10
- Sheet ⅛"	-	428	55	11	8
- - ⅛"	-	49-4	8	27	
Machine weighing 10 cwts	No	2	400	-	-
Measures Gallon imperial	-	2	71	4	-
Do Glass 10/7 for pair gauges	-	9	25	14	-
Do - 2½" diam	-	6	19	8	-
Mats packing	-	70	5	7	6
Matches tapers	-	17	-	7	1
Morgans patent graphite	tns	32-8	57	12	
Nails rose per 2"	-	12-8	1	9	-
Do - 3"	-	25-8	3	3	-
Do - 4"	-	40-8	5	1	-
Do rose headed 2¾"	-	33-12	4	3	-
Do packing English 3"	-	--12	-	2	3
Nuts iron hexagon ½"	-	339	95	5	6
Carried over			12017	7	6

Description of Articles		Balance on hand 31st March 1882	Value		
Brought over			12017	7	6
Nuts iron hexagon 5/8"	tns	513-6	144	3	5
Do - - 7/8"	-	196	45	15	-
Do - - 1"	-	3-8	1	7	-
Do - - 1⅛"	No	171	24	15	-
Do - - 1¼"	-	361	69	9	1
Do - not classified and uncatalogued		57	4	12	6
Oil Cocoanut	B	37	10	6	6
Do Lamp	-	33⅜	7	12	10
Do Linseed boiled	-	6¼	2	11	9
Do Wood	-	1	-	7	-
Do Castor	-	1/2	-	9	-
Pipes C.I. galvd 6"x3"	No	2	19	2	-
Do - - 6x4	-	3	30	-	-
Post ornamental Cast iron 3' long	-	1	5	-	-
Pins pen drawing large	-	1	3	2	-
Pincers 6"	-	2	1	10	-
Do 8"	-	2	1	10	-
Do 10"	-	4	3	4	-
Pinion wire steel of sizes	ft	11-10	16	2	9
Do - brass	-	--4	-	4	-
Plates flat 1/2"	No	4	5	4	-
Pans Copper with chains	-	2	4	-	-
Punches wad cutter	-	1	2	8	-
Pump lift double barrel	-	1	302	-	-
Pins drawing brass	-	75	9	6	-
Pipes Cast Iron 6x1/2	-	2	6	13	-
Do - - 6x2/2	-	2	10	6	-
Do - - 6x6	-	1	20	-	-
Carried over			12770	12	4

Description of Articles		Balance on 31st March 1852	Value		
Brought over			12.770	12	4
Pipes Cast-Iron socket-9×4	No	4	60	-	-
Pans brass for scales					
Paint-red	-	8	4	-	-
Do Blue	lbs	12-8	1	6	11
Do Carson's Oake	-	- 8	-	1	2
Do Antieorison Chocolate	-	5-8	1	1	5
Do white Magnetic	-	23--	2	15	11
Paper sandpaper rough and smooth	-	13--	2	-	6
Do Section	No	53--	1	1	8
Do graduated for Levelling Staves	-	4	-	-	-
Do Cartridge	-	22	22	-	-
Do Silvering		1	-	8	-
Do Punkah	-	5-4	1	4	8
Powder red lead	Roll	6	3	-	-
Do Paris	lbs	57-12	11	10	7
Do Emery Smoothe	-	3-4	9	-	4
Do Vermillion	-	- 8	-	6	-
Pole Karthern	-	1--	-	4	-
Prisms	No	3	-	1	6
Putty	-	61	114	6	-
Prussian Blue	lbs	2-13	-	1	3
Racks brass 1/4"	-	5½	-	1	4
Do " 3/8"	ft	21-6	49	3	3
Do - length of 6"	-	10-1/4	48	13	-
Do - pieces		46	74	12	-
Rings divided	No	12	19	8	-
Do for Prismatic Compasses	-	1	4	-	-
Rules and frames for Parallel rulers 24"	-	49	569	10	-
	No	4	4	-	-
Carried over			13.777	1	10

Description of articles		Balance on 31st March 1852	Value		
Brought over			13777	1	10
Rules and frames for Parallel Rulers 18"	No	18	556	14	-
Do " " " 15"	-	18			
Do " " " 12"	-	29			
Rules folding 2'	-	7	16	10	-
Do " 1'	-	6	5	2	6
Rasps 12"	-	2	1	12	-
Do 14"	-	7	7	7	-
Rope Cotton	lbs	53-13	23	8	3
Do Coir	-	5-6	2	-	3
Rubber Indian Tubed: 1/8"	-	26-14	77	2	9
Do " " 5/8"	-	10--	28	14	6
Do " " 3/4"	-	181--	523	3	3
Do " " 1"	-	174--	502	15	6
Do Old	-	4--	6	-	-
Resin	-	3-11/2	-	1	3
Rattrap	No	1	-	4	-
Rivets iron 3" x 5/8"	lbs	34--	5	13	6
Saws hand 24"	No	3	9	9	-
Do " 26"	-	3	10	8	-
Do " 28"	-	5	20	-	-
Do " 30"	-	4	8	15	-
Do Circular 36"	-	1	5	-	-
Do pit 7'	-	3	21	-	-
Do Set	-	3	4	-	9
Do hand	ft	23--	5	17	-
Salters Spring balance to weigh 80 lbs	No	1	9	8	-
Scales brass to weigh small coins	-	1	7	-	-
Do " " 100 Rs	-	1	20	-	-
Carried over			15.666	3	4

Description of articles		Balance on 31st March 1882	Value		
Brought over			15.666	3	4
Scales brass to weigh 100-2 annas	No	1	20	-	-
Screw jacks Kellys patent 4 Tons	"	3	96	-	-
Do " " " (Parallel)	"	1	10	-	-
Do " Small	"	1	10	-	-
Do plate with tops 3 to a set	"	2	16	-	-
Spades	"	4	3	12	-
Smiths tools chests	"	6	190	11	-
Shafting augers	"	15	72	5	2
Stone grinding 5'-10"x8"	"	1	110	-	-
Screws Iron 1/2"		133	2	12	4
Do " 3/8"	"	9-6	-	2	4
Do " 3/4"	"	93-11	3	14	4
Do " 1"	"	7-1	-	4	8
Do " 1 1/4"	"	11--	-	10	1
Do " 2"	"	19-2	1	7	9
Do " 2 1/4"	"	4-6	-	5	7
Do " 2 1/2	"	18-11	1	5	10
Do " 3"	"	1-3	-	1	5
Do " 3 1/2	"	3-3	-	5	5
Do " 4"	"	1-9	-	3	-
Do Brass 1/4"	"	11-7	1	7	-
Do " 3/8"	"	9-4	-	4	7
Do " 1/2"	"	29-1	1	5	9
Do " 3/4"	"	12--	-	9	-
Do " 1"	"	5-6	-	4	-
Do " 1 1/4"	"	24-2	1	-	-
Do " 1 1/2	"	60--	2	11	-
Do " 1 3/4	"	1-10	-	1	10
Do " 2"	"	12--	1	2	-
	"	8-9	1	1	-
Carried over			16218	6	5

Description of articles		Balance on 31st March 1882	Value		
Brought over			16.218	6	5
Screws brass 2 1/2"	"	12--	1	11	-
Sulphur	"	-2	-	-	6
Soap wandsor	No	16	-	10	8
Silver	Tolah	10 7/16	10	7	-
Salammoniac	lb	6-2	-	12	-
Solder soft of tin	"	2--	-	10	-
Do for iron and copper	"	28--	8	12	-
Spirit bubbles 1.5/8"	No	11	6	14	-
Do " 1 1/2"	"	16	8	5	4
Do " 1 3/4	"	3	1	11	6
Do " 2	"	51	31	14	-
Do " 2 1/2	"	88	64	2	8
Do " 2 3/4	"	26	10	3	4
Do " 3	"	79	32	14	8
Do " 3 1/4	"	22	9	10	-
Do " 3 1/2	"	5	2	5	6
Do " 3 3/4	"	9	4	5	9
Do " 4	"	15	7	8	-
Do " 5	"	16	35	-	-
Do " 5 1/4	"	6	20	15	-
Do " 5 1/2	"	33	134	1	-
Do " 6	"	40	112	8	-
Do " 7	"	43	9	10	1
Do " 7 1/2	"	2	12	8	-
Do " 7 3/4	"	5	34	6	-
Do " 8	"	75	304	11	-
Do " 8 1/2	"	62	465	-	-
Do " 9	"	1	4	-	-
Carried over			17553	15	

Description of Articles		Balance in Store 31st March 1852	Value	
Brought over			17553	15 5
Spirit bubble common 2"	No	6	1	14 -
Do " " 2½	"	7	3	14 -
Do " " 3"	"	9	3	12 -
Do " " 3½"	"	8	3	12 -
Do " " 4"	"	7	3	8 -
Do " Grounds Divided 2½"	"	20	43	12 -
Do " " 3"	"	17	39	13 6
Do " " 3½"	"	17	7	15 6
Do " " 4"	"	15	7	8 -
Do " " 4½	"	6	3	7 -
Do " " 5"	"	8	4	9 4
Do " Glass tubes of sizes small	"	13	4	1 -
Shutters for C lamps	"	4	40	- -
Steel coal pound 1/8"	lbs	43-12	12	4 10
Do " " 3/8	"	45-12	12	13 10
Do " " 1/2	"	8-8	2	3 -
Do " " 3/4	"	8-13	2	4 7
Do " " 1/2	"	39--	10	15 6
Do " " 2/4	"	242--	68	1 -
Do Sheet Square 1"	"	68-4	19	3 1
Do " Sheet 1/16	"	31-6	8	12 7
Do " " 3/16"	"	54-4	15	4 1
Do flat 4½ x 4¼	"	173--	48	10 6
Do " 1/4 x 1/4	"	23--	6	7 6
Tape measuring 50' without case	No	11	26	1 6
Do " 25' "	"	12	38	- -
Do " 66' "	"	25	125	- -
Turn screw 18"	"	1	1	2 -
Thermometer	"	1	2	8 -
Spacing glass	"	1	34	8 -
Tarpaulin 12' x 10'	"	5	78	2 -
Carried over			18242	3 -

Description of Articles		Balance in Store 31st March 1852	Value	
Brought over			18242	3 -
Jacks iron 1/4"	lbs	13-4	5	6 1
Do " 3/8	"	8-4	2	6 6
Do " 1/2	"	--10	-	1 -
Do " 3/4	"	1--	-	2 -
Do " 1	"	1-10	-	4 6
Do " 1½	"	1-12	-	4 4
Do Co/per 3/8	"	6-8	4	7 6
Do " 1/2	"	1--	-	11 4
Do " 3/4	"	1--	-	12 6
Junks iron	No	5	121	14 -
Tubes Indian rubber 2 3/4 inside dias	ft	2	18	1 -
Thread Lamp	lbs	1-13	-	12 8
Twine Spunyn	"	1-2	-	3 11
Turpentine	Bs	23/8	-	15 6
Tallow	lbs	43-8	10	14 -
Tin sheet single	No	4	-	7 -
Tar Coal	lbs	21--		1 5 -
Tubes Co/per 1½" x 1/8"	"	74--	46	4 -
Do " 2" x 1/8"	"	62--	38	12 -
Do " 3"	"	130--	81	4 -
Do brass 1/4"	"	2-12	3	5 9
Do " 3/8	"	6-9	3	6 -
Do " 3/4	"	4-3 3/8	2	1 6
Do " 7/8	"	29-11¼	14	13 6
Do " 1	"	32-5	16	2 6
Do " 1 1/8	"	22-14	11	7 -
Do " 1¼	"	41-12	19	6 7
Do " 1 3/4	"	47-8	22	- 3
Do " 1½	"	70-8	32	10 4
Do " 1 3/4	"	30-12	13	7 3
Do " 1 7/8	"	113-4	49	8 9
Do " 2	"	101-10½	44	10 6
Do " 2¼	"	153--	67	13 -
Do " 2½	"	168--	71	8 6
Carried over			18449	13 9

Description of articles		Balance on 31st March/32	Value		
Brought over			13.949	13	9
Tubes brass in and outside diar 1/2"	ft	7-3	2	10	2
Do " " 3/4	"	3-10	1	11	2
Do " " 1	"	9--	6	9	-
Do " " 13/8	"	1-8	-	10	-
Do " " 1 1/2	"	2-12	1	3	3
Do " " 13/8	"	3--	1	6	6
Do " " 1 1/4 x 13/16	"	67-8	245	8	8
Do " " 1 1/2 x 1 1/2	"	60--	259	11	-
Do " " 1 x 1	"	30--	56	4	-
Do " to slide inside 13/16	"	40--	156	-	-
Do " " " 1 1/2"	"	40--	173	2	-
Do " " " 1"	"	35--	39	6	-
Do wrought iron boiler 2 3/4"	No	9	10	13	3
Do " " 1 1/4	ft	96-10 1/2	54	5	10
Do " " 3	"	71-3	45	18	6
Do Montz metal for Boiler 6-10" x 3 3/4	No	16	114	-	-
Do " galvd 3/4	"	5	25	-	-
Iron Block	ft	1-11	-	13	6
Timber teak planks of sizes	lbs	48-10 1/4	35	7	-
Do cedar wood	C ft	187-6	3753	-	-
Do Irene mallee	"	293--	439	8	-
Do Deal planks	"	23-10	62	5	-
Do Mango planks	Sq ft	1963	245	6	-
Varnish japan	"	675-	126	9	-
Velot blue		13/4	1	15	6
Vices pin 2 1/2"	Sq ft	11	-	6	-
Do " 3"	No	3	6	3	-
Do Standing vice lbs	"	2	6	6	-
Wax white	"	1	19	10	-
Do Bees	lbs	13--	4	1	-
		1-6	1	-	8
Carried over			24.841	11	6

Description of articles		Balance on 31st March/32	Value		
Brought over			24841	11	6
White Hammer	lbs	2-8	1	4	-
Winnows	No	6	-	3	-
Wicks Cotton small	yds	1-2	-	15	-
Wood (Yeroombabe)	ft	60--	1	14	-
Weights brass 1/4 to 8 lbs 8 tolahs	Set	1--	8	-	-
Do " 1/4 to 10 "	"	1--	1	14	-
Do " 1/16 to 8 oz	"	2	2	-	-
Do C.I. 1/4 Z	No	6	1	8	-
Wheel barrows	"	29	493	-	-
Wire Iron 1/8"	lbs	4-12	-	11	10
Do " Gauge No 8	"	2--	-	5	-
Do Steel Gauge No 8	"	20--	2	-	8
Do Copper 1/32	"	3--	2	4	-
Do " 1/16	"	1-4	-	15	-
Do " 1/8	"	13-12	10	5	-
Do " 3/16	"	10-8	7	14	-
Do " 3/8	"	1-8	1	2	-
Do " 1/4	"	1--	-	12	-
Do " Gauge No 7	"	4-8	3	6	-
Do brass 1/16	"	2-8	1	10	10
Do " 1/8	"	6-12	4	9	6
Do " 3/16	"	7-15 1/4	5	6	-
Do " 3/8	"	6-9	4	-	6
Do " 5/16	"	4--	2	11	-
Wire cloth brass perforated 30 holes to an inch	30		42	8	-
Wire German Silver 1/16	lbs	1-11-7/16	4	1	7
Do " " 1/4	"	11-9-3/8	26	15	3
Do " " 3/8	"	21-5/4	51	12	10
Do " " 1/2	"	4-8	10	8	9
Do " " 1/16	"	5-4	12	4	10

Description of Articles		Balance on 31st March/32	Value		
Brought over			25548	10	1
Wire German Silver Gauge No 22	lbs	2½	"	7	9
Do " " " 24	"	1-4	2	12	10
Do Telegraph " 26	"	14 23/32	1	12	1
Wheels Cast-Iron old	"	4--	"	9	-
June chuck gauge No 7	No	2	4	-	-
Do " 1/32	lbs	68-.	15	3	3
Do " perforated screw	"	38--	8	8	2
Do Block	"	19-8	7	5	-
Files flat-smooth 6"	"	33-.	8	4	-
Do " " 12"	No	7	1	10	10
Do " " 14"	"	4	2	10	-
Steel cast-square 1/4"	"	3	1	11	-
Do "	lbs	7-1/4	21	-	4
Manufacture 400 --	"	14-8	4	1	3
Materials					
26228. 11. 1					
Rupees 25628. 11. 1		Rupees	25.628	11	1

(Signed) C. Ayyathoraiyangar
Storekeeper
C. W. Workshops
Madras 8th July 1932

(Signed) V. Govindaswamy
Head Clerk

(Signed) W. E. Castleden Lieut R.E.
Capt Supdt C. W. Workshops

(True Copy)

Y. E. Patton
Supdt Correspondence Branch

41922

A. General Charges account of the Presidency P. W. Workshops for the year 1881-82. 1

To	Cost of Permanent Establishment	16229	3	5		By	percentages on outturn recovered to meet the cost of General charges as under			
"	cost of contingent Establishment	6819	11	3						
"	cost of contingencies	697	13	4	23746 12 -					
"	cost of fuel, oil and other Materials used for Engines &c and repairs to Machinery, tools and Plant	3727	14	4		"	Mechanical Department	20247	13	11
						"	Instrument Department	6075	13	3
						"	Foundry	6478	-	10
"	Public Department	8	9	7	3736 7 11	"	Manufacture	6	10	4
"	Mechanical Department for repairs to Machinery &c				959 - 8	"	Raw Materials	144	6	11
						"	Cash for unclaimed wages	-	7	6
"	Instrument do do				64 7 3	"	Sales	66	1	-
"	Block for depreciation at 2 percent	2234	9	8		"	Manufacture	475	1	-
"	Machinery and Plant do	1834	10	2	4069 3 10	"	Machinery and Plant	475	-	-
"	Government for Pension and Leave allowances on the Permanent Establishment charges Rupees 14258-5-3 at 25 percent	3564	9	4	3564 9 4				33969	6 9
						"	Balance Carried forward to Profit and Loss		2171	2 3
	Total Rupees				36140 9 -		Total Rupees		36140	9 -

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Genl. Supdt. P. W. Workshops

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Supdt. Correspondence Branch

Profit and Loss

Balance of General charges account Government for interest on the opening balance as per Statement C ow. Rs 355921-9-7				2171	2	3	By Mechanical Department		14376	12	4	
Plus amount due on purchase the account 1276-3-1							" Instrument Department		1944	11	5	
Rs 357197-12-8							" Manufactures		12	11	-	
At 4 per cent as per G.O. No 52 dated 8th June 1869.	14287	13	11				" Materials		1377	11	8	17709 14 5
Deduct interest for 3 months from January to March 1882 on the value of stores transferred to P.W. Store Department Viz. Rs 90142-5-1	901	6	9	13385	7	2	Net Loss debited to Government					6833 1 2
Amount ordered in G.O. No 1993 W dated 13th August 1881 to be written to Profit and Loss				107	11	-						
do do G.O. No 1044 W dated 22nd July 1881				459	12	-						
Raw Materials	8417	15	2	8417	15	2						
Total Rupees				24542	15	7	Total Rupees					24542 15 7

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Supdt. Correspondence Branch

(Sig) R. L. C. Baddeley Lt. R.E.
Genl. Supdt. P.W. Workshops

6 Her Majesty's Government

To Transfer to Capital Account				355921	9	7	By Opening Capital				355921	9 7
To Cash	24906	5	3				By Transfers	19146	10	3		
" Transfers	222708	15	"				" Cheques payable	20796	4	4		
" Profit and Loss	6833	1	2	254448	5	5	" Cash (for Cheques drawn)	73578	11	8		
							" Interest on Capital	13386	7	2		
							" Pension and Leave Allowances	3564	9	4	138472	10 9
							" Decrease to Capital				115975	10 8
Total Rupees				254448	5	5	Total Rupees				254448	5 5

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Supdt. Correspondence Branch

[Sig] W. L. b Baddeley Lt. R.E.
Genl. Supdt. I. M. Workshops

A

Capital

4

To Balance on 1st April 1882		239945	14	11	By transfers from Her Majesty's Government being value of Capital invested in the Shop on the 1st April 1881			
Government for Decrease		115975	10	8		355921	9	7
Total Rupees		355921	9	7	Total Rupees			355921 9 7

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Genl. Supdt. P. W. Workshops

Block

To Balance on 1st April 1881	111730	14	By depreciation at 2 per cent	2234	9 8
			" Balance	109495	7 8
Total Rupees	111730	14	Total Rupees	111730	14

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Genl. Supdt. P.W. Works &c &c

F. Machinery and Plant 6

To Balance on 1st April 1881			91731	10	8	By depreciation at 2 percent	1834	10	2	
" Public Department	2276	4	4			" Public Department	4807	8	-	
" Raw Materials	2	8	-			" Sales	1960	-	-	8602 2 2
" Charges General	475	-	-	2753	12	4 " Balance				85883 4 10
Total Rupees				94485	7	- Total Rupees				94485 7 -

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/ Sig / R. L. C. Baddeley Lt. R.E.
Gen'l. Supdt. P. W. Workshops

Cheques payable

To Government				By Balance			
				" Cash	375	..	.
					28421	4	4
Total Rupees	28796	4	4	Total Rupees	28796	4	4

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[Sig] W. L. C. Baddely Lt. R.E.
Genl. Suptt. P.W. Workshop

30

A. Cash. 8

To	Balance						By	Government	24906 5 3
"	Cheques payable	28421	4	4			"	Purchase	35475 6 6
"	Government	73578	11	8			"	Mechanical Department	30558 2 5
"	Sales	23492	8	9			"	Instrument Department	6944 12 10
"	Profit and Loss for unclaimed wages &c.	"	7	6	125493	3	"	Salaries and Contingencies	23746 12 -
							"	Foundry	3850 9 3
							"	Sales	11 " " 125492 3
	Total Rupees				125493	3		Total Rupees	125493 3

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Supdt. Government Press Branch

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Genl. Supdt. I. N. Workshops

I

Mechanical Department

To Balances on 1st April 1881			12414	5	1	By Sales	13603	3	4
" Cash	30558	2	5			" Public Department	101225	15	2
" Materials	53572	10	4			" Instrument Department	1889	10	4
" Percentages for Charges General	20247	13	11			" Manufacture	2711	11	4
" Foundry	21113	15	4			" Raw Materials	19709	13	9
" Public Department	3962	10	-	129455	4	" Foundry	1546	13	7
" Profit				14374	12	" Charges General for repairs of Tools, Machinery &c	959	-	8	141646	4	2
						" Balance				14598	1	3
Total Rupees			156244	5	5	Total Rupees				156244	5	5

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Genl. Supdt. P.W. Works &c

13

J.

Instrument Department

To Balance on 1st April 1881				3948	1	6	By Sales	1105	1	-	
" Cash	6944	12	10				" Public Department	20823	4	-	
" Raw Materials	3860	5	9				" Manufacture	"	"	-	
" Percentages for charges General	6075	13	3				" Mechanical Department	"	"	-	
" Mechanical Department	1889	10	4				" Charges General	64	7	3	21992 12 3
" Public Department	757	10	-	19528	4	2	" Balance				3428 4 10
" Profit				1944	11	5					
Total Rupees				25421	1	1	Total Rupees				25421 1 1

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[Illegible] Patton

Supt. Correspondence Branch

[Sig] N. L. C. Baddeley Lt. R.E.

Asst. Supt. P. W. Workshop.

K.

Foundry

To Cash		3850	7	3		By Mechanical Department	21113	15 4
" Raw Materials		9238	7	8				
" Mechanical Department		1546	13	7				
" Profit or Percentages received for charges General		6478	-	10	21113	15 4		
Total Rupees					21113	15 4	Total Rupees	21113 15 4

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Genl. Supdt. P.W. Workshops

L 12

Manufacture

L										
To	Balance on 1st April 1881			45954	13	4	By	Public Department	44986	2 4
"	Purchase	"	"				"	Sales	3828	12 8
"	Public Department	54	"				"	Balance		
"	Mechanical Department	2711	11 4							
"	Percentages for charges General	6	10 4							
"	Charges General	475	1 "	3247	6	8				
"	Profit			12	11	"				
	Total Rupees			49214	15	"		Total Rupees		

48814	15	"	
400	"	"	
49214	15	"	

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Genl. Supdt. P.W. Works Lops

M. Raw Materials

To Balance on 1st April 1881				83923	10	8	By issue to Mechanical Department		53572	10	4
" Purchase	35596	1	10				" Instrument Department		3860	5	9
" Public Department	12087	8	4				" Foundry		9238	7	8
" Mechanical Department	19709	13	9				" General		3727	14	4
" Percentages for charges General	144	6	11	67537	14	10	" Public Department		45979	7	9
" Profit				1377	11	8	" Sales		2811	5	1
							" Profit and Loss		8417	15	2
							" Machinery and Plant	2	8	"	12710	10	1
							" Balance				25228	11	1
Total Rupees				152839	5	2	Total Rupees				152839	5	2

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Asst. Supdt. P. W. Workshop

N Purchase

To	Cash				35475	6	6	By	Balance on 1st April 1881				901	3	1
"	Balance				1021	14	5	"	Raw Materials	35596	1	10			
								"	Manufacture	"	"	"	35596	1	10
	Total Rupees				36497	4	11		Total Rupees				36497	4	11

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Supdt. Cornwallis Branch

[Sig] W. L. C. Bradley Lt. R.E.
Asst. Supdt. D.F. Workshops

C

Sales

To	Balance on 1st April 1881				3411	12	4	By	Cash	23492	8 9
"	Mechanical Department	13603	3	4				"	Profit and Loss	107	11 -
"	Instrument Department	1105	1	-				"	Public Department	1385	15 - 24986 2 9
"	Manufacture	3828	12	8				"	Balance		1811 - 8
"	Raw Materials	2811	5	1							
"	Cash	11	-	-							
"	Machinery and Plant	1960	-	-							
"	Charges General	86	1	-	23385	7	1				
	Total Rupees				26797	3	5		Total Rupees		26797 3 5

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Genl. Supdt. P. W. Workshops

L. *Public Department*

To Balance on 1st April 1881				4083	5	9	*By* Transfers	222708	15	-	
" Raw Materials	45979	7	9				" Raw Materials	1287	8	4	
" Mechanical Department	101225	18	2				" Manufacture	54	-	-	
" Instrument Department	20823	4	-				" Mechanical Department	3962	18	-	
" Manufacture	44986	2	4				" Sales	-	-	-	
" Transfers	19146	10	3				" Profit and Loss	459	12	-	
" Sales	1385	15	-				" Instrument Department	757	14	-	
" Machinery and Plant	4007	8	-	238854	14	6	" Charges General	8	9	7	
							" Machinery and Plant	2276	4	4	242315 5 3
							" Balance				122 15 -
" Total Rupees				242438	4	3	Total Rupees				242438 4 3

3

39

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Genl. Instn. P. W. Workshops

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Instn. Correspondence Branch

2

Transfers

To Public Department Government		222708	15			By Public Department Government		19146	10	3	
		19146	10	3	241855 9 3			222708	15	-	241855 9 3
Total Rupees					241855 9 3	Total Rupees					241855 9 3

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J. C. Sutton
Supdt. Town Landing Branch

Sig[d] R. L. C. Baddeley Lt. R.E.
Genl. Supdt. P. W. Workshops

F 0

R

Balance Sheet

To Block	109495	7	8		By purchase bills payable	1621	14	5
" Machinery and Plant	85883	4	10		" Capital	239945	14	11
" Mechanical Department	14598	1	3					
" Instrument Department	3428	4	10					
" Manufacture	400	"	"					
" Raw Materials	25228	11	1					
" Sales or bills receivable	1811	"	8					
" Public Department	122	15	"	240967 13 4				
Total Rupees				240967 13 4	Total Rupees			240967 13 4

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Supdt. Correspondence Branch

/Sgd/ R. L. C. Baddeley Lt. R.E.
Genl. Supdt. P.W. Workshops

List of bills outstanding on the 31st March 1882.

On whom	Nos of Bills	Adjustment			Cash			Remarks
1880-81								
Secretary to His Highness the Prince of Tanjore	1083	-	-	-	95	8	-	Paid
1881-82								
Messrs M.c Dowell and Co	145	-	-	-	4	11	-	Paid
Local Fund Engineer, Vizagapatam	311	-	-	-	83	5	8	
Lieutenant R.E. Hamilton R.E.	384	-	-	-	6	12	-	Paid
Messrs Arbuthnot & Co	388	-	-	-	198	1	-	Paid
Messrs M.c Dowell & Co	582	-	-	-	32	-	-	Paid
N. Ramasawmy	609	-	-	-	3	14	-	Paid
Local Fund Engineer Vizagapatam	611	-	-	-	9	8	-	
Mr B. H. Rozario	653	-	-	-	-	13	-	Paid
Collector of Kistna	719	122	15	-	-	-	-	adjusted
H. B. Wade Esqr Bombay house, Coty	740	-	-	-	77	7	-	Paid
R. F. Chisholm Esqr	748	-	-	-	16	1	-	
President Local Fund Board Chicacole	775	-	-	-	19	2	-	
do do	875	-	-	-	16	15	-	Paid
Pahilvan Sait	877	-	-	-	5	-	-	Paid
Mr J. Willis	903	-	-	-	24	9	-	Paid
Foundry Contractor	1020	-	-	-	11	11	-	Paid
Pahilvan Sait	1023	-	-	-	5	-	-	Paid
Manager Purlakimedy Estate Ganjam	1038	-	-	-	-	10	-	Paid
Superintendent School of Arts	1039	-	-	-	66	1	-	
do do	1058	-	-	-	10	-	-	
Mr P. Webb	1061	-	-	-	-	13	-	Paid
do	1062	-	-	-	-	8	-	Paid
do	1063	-	-	-	28	5	-	Paid
Collector of Vizagapatam	1065	-	-	-	123	10	-	
Carried over		122	15	-				

On Whom	No of Bills	Adjustment	Cash	Remarks
Brought over		122 15 -		
Superintendent School of Arts	1144	- - -	675 - -	
Manager Woollen Factory Bangalore	1175	- - -	4 4 -	Paid
Dr P. H. Benson Central Jail Office, Bangalore	1176	- - -	10 3 -	
Executive Engineer Mysore D. S. R. Bangalore	1181	- - -	33 12 -	Paid
Do Do	1182	- - -	10 10 -	Paid
Superintendent School of Arts	1186	- - -	55 12 -	
Mr L. Francis	1188	- - -	- 7 -	Paid
Pahilvan Lal	1192	- - -	11 12 -	Paid
Chief Storekeeper Mysore State Railways Bangalore	1194	- - -	255 14 -	Paid
		122 15 -	1897 14 8	
Deduct unadjusted advances		- - -	85 16 -	
		122 15 -	1811 - 8	

P. W. Workshops
Madras 8th July 1882

/Sig/ W. L. C. Baddeley Lt. R.E.
Genl. Supdt. P. W. Workshops

/True copy/

G. H. Hatton
Supdt. Correspondence Branch
8/14/8

P.W. Sn 4
5317

The following letter:-

2266/P1
45

From,

The Examiner P.W.Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 7197 Madras, 14th August 1882.

Sir,

I have the honor to forward for information of Government, letter No.904 W. of 8th.July 1882 from the General Superintendent P.W.Workshops together with the Annual Accounts of the Shops for the year 1881-82 and the Audit Memprandum thereon by Mr Godfrey Examiner.

2. The decrease to Capital is the result of carrying into effect the orders of Government regarding the removal of all Manufactured Articles and Surplus Materials from the Shops to their proper place under the Stores Department so confining the shops to their legitimate duties as Manufacturers and not Dealers.

3. In para 6, Mr Godfrey revises the Comparative Statement of Outturn and Profits and brings out a loss on the years transactions of Rs.6,000. The outturn of 1881-82 is put at Rs.2,35,000, but this is not the amount which should be contrasted with the outturn of the preceding periods, because it includes transactions amounting to Rs.90,000 in

connection with the transfer of Manufactured Articles and Materials (referred to in my para 2) quite abnormal to the ordinary outturn of the former years. The ordinary outturn for 1881-82 is about Rs.1,50,000 for purposes of comparison and does not nearly come up to that of 1880-81, which again was lower than during the two preceding years. On the other hand though the loss of Rs.6,800 is connected with the sale of such of the above Stores as were useless and unserviceable, the transaction cannot be considered abnormal; whether the transfer was made or not, the periodic sale of useless lumber should have been a matter of course and the resulting loss an ordinary transaction to be taken into current working.

6. The future administration of the Shops has been for some months past under consideration of Government and orders are shortly to issue in regard to the decision arrived at. It is therefore unnecessary for me to offer any further remarks for the consideration of Government so far as affects the Accounts and results under review.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D.C. Cardew

Examiner P.W. Accounts.

A. Ex. 915 R. 4-4-81.
B. " 1993 R. 13-8-82.
A. " 3081 R. 12-12-"
" " 2064 R. 12-8-82.

P. W. C. No. 3547

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 71 W

Dated 14 August 1882.

Recd. 17/8

Enclos. 4

Reports on the Annual Accounts

of the Presidency Workshops for

1881-82.

Rs. 136

only 24/8 Re 2/9

Enclosures No 2

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P W

Copy of letter from the General Superintendent Public Works Workshops to the Examiner Public Works Accounts No 904 W dated 8th July 1882.

I have the honor to forward for submission to Government the accounts of the Presidency P. W. Workshops for 1881-82.

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

1st To Cash drawn from Treasury	102375	-	-
2nd To value of Stores received without payment	19146	10	3
3rd To interest on Capital	13386	7	2
4th To Pension and Leave allowances	3564	9	4
5th To Net profit	1984	14	-
	140457	8	9

3 On account of this amount the following payments were made

1st Payments into Treasury	24906	5	3
2nd Approved Invoices	203562	4	9
3rd Difference between the original value of Stores sold and that realized debited to Government	8817	15	2½
	256433	3	5

leaving for decrease to Capital a balance of Rupees 115975-10-8.

4 The gross profits amounted to Rs 52079-8-2 against which charges aggregating Rs 50094-7-2 have been debited leaving a net profit of Rs 1984-14-0

5 The opening and closing balances of the Capital Accounts as noted in the following table shew a decrease to Capital of Rs 115975-10-8 due main-ly to the transfer of Stores to the P. W. Store Department under G. O. No 914 dated 4th April 1881 - - -

	Capital on								Decrease
	31st March 1882			31st March 1881		Increase			
Blocks									
Machinery and Plant	109495	7	8	111730	1	4			2234	9	8
Mechanical Department	85883	4	10	91731	10	8			5848	5	10
Instrument Department	11598	1	3	12414	5	1	2183	12	2		
Manufacture	3428	4	10	3948	1	6			519	12	8
Raw Materials	400	-	-	45954	13	4			45554	12	4
Sales	25228	11	1	83923	10	8			58694	15	7
Public Department	1811	-	8	3411	12	4			1600	11	8
	122	15	4	4083	5	9			3960	6	5
	240967	13	4	357194	12	8	2183	12	118413	11	8
Deduct Bills payable	1021	14	5	1276	3	1	1021	14	5	1276	3	1
	239945	14	11	355921	9	7	1161	13	9	117137	8	6
				239945	14	11				1161	13	9
				115975	10	8				115975	10	8

copy 2

6 The value of the outturn and net profit of the year under review as compared with those of the three previous years is as follows:-

	1878-79			1879-80			1880-81			1881-82		
Outturn	258201	8	8	216876	-	-	208888	13	2	234383	3	4
Net profit	727	11	10	-	-	-	-	-	-	1984	14	-
Net Loss	-	-	-	18200	10	11	22161	10	6	-	-	-

7 Under G. O Nos 1993W of 13 August 1881 and 1963W of 9 August 1881 Rs 107-11-0 and Rs 459-12-0 were written off to profit and loss under Sales and Public Department.

8 The transfer of Stores ordered in G. O. No 914 W of 4 April 1881 was commenced as soon as the order was received, but the work of handing over (including weighing and counting a very large number of Stores) was not completed until 1st January 1882, nor were funds available to effect the transfer until about that date. It has

has however been ruled that the Workshop should pay interest on the value of these Stores up to the date on which the transfer was completed although it derived no benefit whatever from the Stores during the year, and accordingly the profits for the year have been reduced by Rupees 2700 - - - by the payment of the interest on the value of these Stores.

9 The reduction of the rate of Interest on Capital from 5 to 4 per Cent has been of great Service to the Workshops.

10. The promotion of Mr Francis to the rank of Sub Engineer and the permanent posting to the P. W. D of Messrs R. Clarke and Rd Willis has increased the cost of Establishment and also the charge for pension and leave allowance, but these increases have been more than counterbalanced by decreases in the Cost of Contingent Establishment and Contingencies Fuel oil &c and repairs to Machinery.

11. The outturn during the year shows an improvement while the working expenses have been reduced and judging from the number of orders received up to date this year I anticipate a still larger outturn during the current year.

12 The question of what rate of percentage should be charged has not yet been definitely settled. I am of opinion that in all works where much skilled labour and extra Supervision are required with only a moderate Amount of material, 100 per Cent should be charged on labour, but that in works such as lock gates, girders, Sluice Shutters &c where there is a large Amount of material 50 per Cent only should be charged on labour

13 On Examining the "General Charges" and "profit and loss" accounts it will be seen that when

one

once the Interest on Capital has been reduced to a fair proportion of the working Capital it will be possible to effect a considerable reduction in the rate of percentage charged for work.

/True Copy/

G.E. Sutton

Supdt. Correspondence Branch.

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NOTES OF INSPECTION BY E.S.GODFREY ESQ., EXAMINER, ON THE ANNUAL ACCOUNTS OF THE PRESIDENCY WORKSHOPS FOR 1901-02.

1. THE FINANCIAL RESULTS OF THE OPERATIONS OF THE PRESIDENCY WORKSHOPS ARE AS FOLLOWS:-

CASH DRAWN FROM TREASURY	Rs. 1,02,375- 0-0.	
VALUE OF STORES RECEIVED WITHOUT PAYMENT	Rs. 19,146-10-3.	
INTEREST ON CAPITAL	Rs. 10,086- 7-2.	
PENSION AND LEAVE ALLOWANCES	Rs. 3,564- 0-4.	
DECREASE IN CAPITAL	Rs. 1,19,073-10-8.	
	Rs. 2,54,446- 5-5.	
PAYMENTS INTO TREASURY	Rs. 84,906- 5-3.	
APPROVED INVOICES	Rs. 2,32,706-15-0.	1965-4-3
NET LOSS	Rs. 6,833- 1-2.	
	Rs. 2,54,446- 5-5.	

2. IT WILL BE SEEN THAT THE FIGURES DIFFER FROM THOSE GIVEN BY THE SUPERINTENDENT. INSTEAD OF A PROFIT OF Rs. 1,084-14-0 AS SHEWN BY HIM THERE IS A LOSS OF Rs. 6,833-1-2 CHIEFLY CAUSED BY THE SALE OF MATERIALS OF WHICH THE BOOK VALUE WAS Rs. 11,274-0-2 BUT WHICH REALIZED ONLY Rs. 2,856-1-7. THE ABOVE ABNORMAL LOSS ALTHOUGH PERHAPS NOT OF THE NATURE OF AN ANNUALLY RECURRING CHARGE SHOULD HAVE BEEN DEBITED TO THE PROFIT AND LOSS ACCOUNT.

3. THERE IS A MISTAKE IN THE FIGURES GIVEN BY THE SUPERINTENDENT FOR THE LOSS BY THE SALE OF MATERIALS WHICH SHOULD HAVE BEEN Rs. 8417-15-2 NOT Rs. 8817 [illegible]. THE DIFFERENCE HAS BEEN TAKEN IN REDUCTION OF PROFITS, SO THAT ACCORDING TO HIS OWN FIGURES THE NET PROFITS WOULD HAVE

HAVE BEEN RS.I,584-I4-0 AND NOT RS.I,984-I4-0.

4. THE FOLLOWING STATEMENT SHOWS THE OUTTURN AND PROFITS ETC. FOR THE LAST FOUR YEARS:-

	1878-79.	1879-80.	1880-81.	1881-82.
OUTTURN	Rs.58,307-8-8	216877-1-2.	200008-10-5.	22,303-3-4
NET PROFIT	729-11-10.	"	"	6,833-1-1
NET LOSS.	"	10,800-11-11.	26160-0-0.	

5. A REFERENCE TO ACCOUNT (A) 'GENERAL CHARGES' WILL SHOW THAT THE AMOUNT RECOVERED BY PERCENTAGES TO MEET THESE CHARGES FELL SHORT OF THE AMOUNT OF GENERAL CHARGES BY RS.[illegible]-2-3. THE CENTAGES ARE CHARGED MONTHLY ON LABOUR AND MATERIAL EXPENDED, AND ARE CREDITED TO THE DEPARTMENTS OF THE SHOPS IN WHICH THE WORKS ARE DONE. ACCORDING TO THE PERCENTAGES FOR GENERAL CHARGES SHOULD BE 50 PER CENT ON ENGLISH & 25 PER CENT CHARGES FOR LABOUR, 50 PER CENT ON ENGLISH & 25 PER CENT ON COUNTRY MATERIAL, AND 100 PER CENT ON LABOUR AND MATERIAL FOR WORK DONE IN THE INSTRUMENT DEPARTMENT.

6. THE 'PROFITS' SHOWN ON THE CR. SIDE OF THE PROFIT AND LOSS ACCOUNT ARE THE DIFFERENCES BETWEEN THE CREDITS GIVEN DURING THE YEAR FOR WORKS COMPLETED AT ESTIMATE VALUES AND THE EXPENSES CHARGED INCLUDING CENTAGES FOR GENERAL CHARGES. THE DEPARTMENTS OF THE SHOPS CONCERNED ARE DEBITED MONTHLY WITH THE ACTUAL CHARGES FOR LABOUR AND MATERIALS AND WITH THE CENTAGES FOR GENERAL CHARGES, AND ARE CREDITED WITH THE ESTIMATE VALUE OF EACH WORK, WHEN FINISHED.

7. IN ORDER TO COVER GENERAL CHARGES AND INTEREST ON CAPITAL, THE ESTIMATE OF EACH WORK PROVIDES FOR 50 PER CENT AND IN SOME CASES 100 PER CENT ON LABOUR CHARGES AND FROM 25 TO 50 PER CENT ON COST OF MATERIAL AT THE DISCRETION OF THE SUPERINTENDENT. AND IN ADDITION ALSO 10 PER CENT IS PROVIDED FOR SUPERINTENDENCE AND CONTINGENCIES.

8. THE GENERAL SUPERINTENDENT STATES THAT WITH THE PERCENTAGES AT PRESENT IN FORCE HE IS NOT ENABLED TO COVER THE ACTUALLY WORKING OF THE SHOPS, NO INTEREST HAS BEEN CHARGED ON CAPITAL. HE CONSIDERS THAT THE RATES OF PERCENTAGE CHARGE SHOULD VARY ACCORDING TO THE CLASS OF WORK AND THAT THE PERCENTAGES FOR GENERAL CHARGES SHOULD BE CALCULATED ON CAPITAL SO AS TO COVER THE TOTAL AMOUNT OF THE GENERAL CHARGES INCLUDING INTEREST. IN THIS WAY THE SUPERINTENDENT COULD BE BETTER ABLE TO REGULATE THE AMOUNT OF PROFIT ALLOWED OR ON EACH BILLABLE WORK TO COVER ALL CHARGES.

9. THE CAPITAL HAS BEEN REDUCED BY RS.I,I5,976-IO-8 DURING THE YEAR. THE PRINCIPAL ITEMS CAUSING THE DECREASE ARE:-

MATERIALS TRANSFERRED TO P.W.DEPTS.. RS. 90,742-5-I.
MATERIALS SOLD.....RS. II,874-0-9.
MACHINERY AND PLANT SOLD TO THE
EXECUTIVE ENGINEER KISTNA
EASTERN DIVISION.....RS. 6,022-0-0.
— DO — OTHER SALES.....RS. I,960-0-0.
DEPRECIATION OF BLOCK & MACHINERY....RS. 4,0[illegible]-IO-

THE GENERAL SUPERINTENDENT STATES THAT THE MATERIALS SOLD WERE USELESS AND UNSERVICEABLE BUT THAT THOSE TRANSFERRED TO THE P.W.DEPTS. AT THE VALUES AT WHICH THEY

THEY STOOD ON THE BOOKS OF THE WORKSHOP ARE SERVICEABLE AND FAIRLY WORTH THE PRICES CHARGED.

THE THIRD ITEM IS THE PRICE AT WHICH FOUR MACHINES WERE SOLD TO THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION. THE BOOK VALUE OF THE MACHINES WAS ONLY RS.1,400 AND IN CONSEQUENCE A SUM OF RS.2,055 WAS WRITTEN BACK TO THE DEBIT OF MACHINERY AND PLANT. THE PROCEDURE WAS ENTIRELY WRONG; AND THE WRITE BACK SHOULD HAVE BEEN IN REDUCTION OF THE CREDIT ALREADY GIVEN TO MACHINERY AND PLANT. NO CORRECTIONS HAVE HOWEVER BEEN MADE AS IT IS UNDERSTOOD THAT THE MACHINES WILL SOON BE RETURNED TO THE WORKSHOP, WHEN THE PRESENT ENTRIES CAN BE REVERSED.

THE FOURTH ITEM COMPRISES MACHINERY TO THE VALUE OF RS.700 SOLD TO THE FIRM OF PARRY AND CO. AND ANOTHER MACHINE OF THE VALUE OF RS.750 SOLD TO MESSRS. MC DOWELL AND CO. THE LATTER HAS BEEN RETURNED AND THE VALUE REFUNDED DURING THE CURRENT YEAR. ALL THE ABOVE TRANSFERS AND SALES TOOK PLACE UNDER THE GENERAL SANCTION GIVEN IN G.O.NO.914 F. OF 4TH APRIL 1881.

10. THE ITEM OF RS.2276-4-4 ON THE CR. SIDE OF THE ACCOUNT 'MACHINERY AND PLANT' INCLUDES A SUM OF RS.221-4-4 ON ACCOUNT OF A CRANE PURCHASED IN FEBRUARY 1882, AND FOR THE PURCHASE OF WHICH SANCTION APPEARS TO BE NECESSARY.

11. THE ITEM OF RS.2711-0-0 ON THE CR. SIDE OF THE ACCOUNT 'MECHANICAL DEPARTMENT' IS THE VALUE OF CASH CHESTS AND LOCKS MANUFACTURED FOR THE COMMISSIONER OF SALT REVENUE, BUT

DEBIT NOT REQUIRED BY THAT OFFICER, AND SUBSEQUENTLY TRANSFERRED TO MANUFACTURE AND THENCE TO THE P.W. STORES.

12. OF THE ITEM OF RS.19,709-10-9 IN THE SAME ACCOUNT, RS.19,673-1-9 IS ON ACCOUNT OF A WRITE-BACK NECESSITATED BY A DOUBLE CHARGE FOR MATERIAL FOR CASTINGS VIZ. ONCE IN THE MECHANICAL DEPARTMENT AND ONCE IN THE ACCOUNTS OF THE FOUNDRY.

13. THE ITEM OF RS.2-8-0 ON THE CR. SIDE OF THE ACCOUNT 'RAW MATERIALS' IS THE VALUE OF A SCALE AND WEIGHTS TRANSFERRED TO THE CORRECT HEAD VIZ. MACHINERY AND PLANT.

14. A DETAILED LIST OF THE ARTICLES MAKING UP THE BALANCE AT THE DEBIT OF 'RAW MATERIALS' AND 'MANUFACTURE' ACCOMPANIES THE ACCOUNTS. COUNT WAS MADE OF NEARLY ALL THE ARTICLES DURING THE YEAR. THE LIST SHOWS THAT THE ONLY ARTICLES NOT AT THE DEBIT OF MANUFACTURE ARE TWO 10 CWT. WEIGHING MACHINES OF THE VALUE OF RS.400.

15. THE BILLS OUTSTANDING AT THE END OF THE YEAR AMOUNTED TO RS.1897-14-8, AND AT THIS DATE THE BALANCE UNADJUSTED AMOUNTS TO RS.243-15-8, WHICH COMPARES FAVOURABLY WITH THE OUTSTANDINGS NOTICED LAST YEAR. THE CLAIMS AS BELOW ARE UNDER REFERENCE:-

LOCAL FUND ENGINEER VIZAGAPATAM	RS. 83- 5-0.
DO DO	RS. 9- 8-0.
LOCAL FUND BOARD CHICACOLE.....	RS. 19- 2-0.
SUPERINTENDENT SCHOOLL OF ARTS.	RS. 66- 1-0.
DO DO	RS. 55-10-0.
DR. BENSON BANGALORE JAIL.....	RS. 10- 3-0.
	RS. 243-15-8.

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16. ON THE WHOLE THE FINANCIAL STATUS OF THE SHOPS SHOWS A CONSIDERABLE IMPROVEMENT. THE CAPITAL HAS BEEN REDUCED BY OVER A LAKH, AND THE INTEREST TO BE CHARGED DURING THE CURRENT YEAR AT THE REDUCED RATE OF 4 PER CENT WILL BE ABOUT RS.9,500. THE GENERAL CHARGES AND INTEREST MAY BE ROUGHLY TAKEN AT THE FOLLOWING FIGURES:-

ESTABLISHMENT AND CONTINGENCIES	RS.23,000.
WORKING EXPENSES	RS. 3,700.
REPAIRS TO MACHINERY	RS. 1,000.
DEPRECIATION IN BLOCK ETC.	RS. 4,000.
LEAVE AND PENSION ALLOWANCES	RS. 3,600.
INTEREST ON CAPITAL	RS. 9,500.
	RS.44,800.

THE CORRESPONDING CHARGES IN THE ACCOUNTS FOR 1881-82, UNDER REVIEW AMOUNTED TO RS.50,000.

F. E. Sawyer

EXAMINER P.W. ACCOUNTS.

No 2266 XX

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 2nd Sept 1882

Read the following:—

From the Examiner P.W. Accounts } No: E. No. 71 W dy 14th August 1882

With his letter above recorded the Examiner of P.W. Accounts submits the annual Accounts of the Presidency P.W. Workshops for the year 1881-82.

2. According to the figures furnished by the Examiner's office, the liabilities during the year amounted to Rs 2,54,448:- while the assets were Rs 247615:- showing a net loss on the years transactions of Rs 6,833.

The

3. The following statement shows the value of the outturn and the profit or loss for each of the last four years.

	1878-79	1879-80	1880-81	1881-82
Outturn.....	Rs. 2.58.201	Rs. 2.16.876	Rs. 2.08.888	Rs. 2.34.363
Net profit..	727	"	"	"
Net loss	"	18.200	22.160	6.833

4 The outturn of the year under review is thus Rs 25.475 in excess of that of the previous year, but the Examiner of S.-W Accounts points out that this increase is owing to the transfer to the Stores Dept: of manufactured articles and surplus materials to the value of about Rs 90.000 and that the ordinary outturn of 1881-82 must therefore be taken at about Rs 1.50.000, or considerably less than that of the previous year.

5 54 The outstandings at the end of 1881-82 amounted to Rs 1.897 since which they have been reduced to Rs 243.

6. A considerable improvement was effected in the financial status of the shops during the year under review, chiefly by a diminution of Capital to the extent of over a lakh of Rupees, and by a reduction in the rate of interest on Capital from 5 to 4 per cent.

7. The Government having resolved in G.O. № 2064 W dy 12th August 1882, to restrict the operations of the shops and to alter the entire nature of the institution, and the whole subject being now under the consideration of the Chief Engineer P.W.D. no further remarks are necessary on the present

present report.

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To The Lyttelton Capt. R.W. Worthington

" Deputy Engineer Fifth District

" Examiner D.W. Wellington

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Dy 24/8 R 2/9

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Govt of [1882] Madras

PUBLIC WORKS.

Dated

Read.

G.O. 7 Sept 1882. No. 2266

Nos.

Annual Accounts
of the Peony: P.W. Workshops
for the year 1881/82.

Passing order on
the ——.

554 Mem. 12/9

Forwarded with Receipt Rev