(1) பக்கங்களின் எண்ணிக்கை 54

(2) புதுக்கித் திருப்பிய நாள் 21-9-90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 2548/80

அச்சகம்
பலவகை

நாள் : 18 — 9 — 1880 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

27. Sheet

ஆவண. கா-1—18,006—15-6-87.

2548

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office note from the Examiner, Public Works Accounts, dated Madras, 30th August 1889, No. 1258.

With reference to G.O., No. 3174 W., dated 2nd December 1886, I beg to forward, herewith, a report on the working of the Presidency Workshops during the official year 1888-89.

ENCLOSURE.

REPORT on the working of the Presidency Workshops for the official year 1888-89, prepared in accordance with G.O., No. 3174 W., of 2nd December 1886.

The following is the account of Direct Receipts and Charges of the shops during the year :—

A.

PRESIDENCY PUBLIC WORKS WORKSHOPS.

Account of Direct Receipts and Charges of the Workshops during the year 1888-89.

Item No.	—	Amount.	Item No.	—	Amount.
	Receipts.	RS. A. P.		*Charges.*	RS. A. P.
1	Cash balance	145 1 1	1	Payment into treasuries	13,728 4 6
2	Cheques of Public Works officers	1,23,131 0 0	2	Supplies to Forest department	315 3 6
			3	Do. to other departments	19,482 0 5
3	III. Items adjustable by Civil department—Miscellaneous	367 10 0	4	Central adjusting account	7,755 15 10
			5	Telegraph department	12 3 0
4	Central adjusting account	65 14 0	6	Transfers, Public Works Department	83,122 12 5
5	Telegraph department ..	134 6 0	7	Guaranteed Railways	2 1 1
6	Transfers, Public Works Department	29,952 5 9		*Expenditure against Provincial Budget Grant.*	
7	Guaranteed Railways ..	1,006 12 4			RS. A. P.
8	Provincial Revenue receipts	946 9 10	8	Original works	5,493 3 5
			9	Repairs	1,819 9 3
9	Income-tax	535 1 3	10	Establishment	20,573 8 5
10	Deposits	3,508 4 1		*Tools and Plant.*	
				RS. A. P.	
			11	New supplies .. 4,606 8 1	
			12	Repairs 731 8 0	
			13	Loss 10,211 9 9	
			14	1 per cent. deduction **279 0 0**	
					15,270 9 10
					43,156 14 11
				Add Net debit to Suspense.	
			15	Miscellaneous advance	**188 4 0**
			16	Workshop manufacture—Suspense .. **5,341 12 0**	
			17	Deduct arrears unpaid 5,788 7 1	
			18	Net	**11,130 3 1**
					11,318 7 1
			19	Deposits	.. .. 31,838 7 10
			20	Cash balance	.. .. 3,458 6 1
					77 9 8
	Total ..	1,59,793 0 4		Total ..	1,59,793 0 4

2. The following remarks and explanations are offered with reference to certain items in this statement.

3. *Item No.* 8 *under Receipts—Provincial Revenue receipts.*—This item compares unfavorably with that of the last year owing to centages and profits recovered during the year having been absorbed in reduction of loss which was considerable as will be seen from para. 5 below.

4. *Item No.* 10 *under Charges—Establishment.*—There is an increase of Rs. 6,805 on this item as compared with the preceding year; this is due partly to the increase in the salary of the General Superintendent and that of an additional Sub-overseer entertained late in the preceding year and partly to annual increments granted during the year to the accountant and office establishment.

5. *Item No.* 13 *under Charges—Loss.*—This is the net loss after deducting the profits and centages of the year, which is due partly to the loss of Rs. 13,700 in the sale of unserviceable timber sanctioned in G.O., No. 600 W., dated 1st March 1889, and partly to the large decrease in the outturn during the year.

6. The Revenue or Profit and Loss account of the shops is shown in the following statement :—

B.

PRESIDENCY PUBLIC WORKS WORKSHOPS.

Revenue or Profit and Loss Account during the year 1888-89.

Item No.	—	Amount.	Item No.	—	Amount.
	RECEIPTS.	RS. A. P.		DIRECT CHARGES.	RS. A. P.
	To Provincial Revenue receipts—			*Working expenses.* RS. A. P.	
A	Sales of old materials RS. A. P. 571 12 8			By Repairs 1,819 9 3	
B	Miscellaneous .. 374 13 2			,, Establishment charges .. 20,573 3 5	
		946 9 10		*Tools and Plant.*	
C	Loss	49,832 1 0		RS. A. P.	
				By Repairs .. 731 8 0	
				,, Loss 10,211 9 9	
				,, 1 per cent. deduction. — 279 0 0	
				10,664 1 9	
					33,057 3 5
				INDIRECT CHARGES.	
				Depreciation.	
				By Block 2,257 8 1	
				,, Machinery and plant .. 4,301 2 4	
					6,558 10 5
				,, Leave and pension allowances at 14 per cent. of 20,573 8 5	2,880 4 8
				,, Interest on Capital at 4 per cent. on 2,07,063 1 6	8,282 8 4
	Total ..	50,778 10 10		Total ..	50,778 10 10

7. The only item calling for remark in the statement is (C) Loss Rs. 49,832-1-0. This loss includes leave and pension allowances and interest charges on Capital account amounting to Rs. 11,162-13-0; omitting these, the loss on the operations of the year (including that in the sale of unserviceable timber Rs. 13,700) would be Rs. 38,669-4-0.

8. The balance sheet on Capital account as it stood on 31st March 1889 is as follows :—

C.

PRESIDENCY PUBLIC WORKS WORKSHOPS.

Capital Balance Sheet as it stood on 31st March 1889.

Item No.	Capital and Liabilities.	Amount.	Item No.	Property and Assets.	Amount.
	Capital.	RS. A. P.		*Block, Machinery and Plant Block.* RS. A. P. RS. A. P.	RS. A. P.
1	Capital of the shops ..	1,98,226 4 10	1	Balance on 1st April 1888 .. .. 75,849 6 8	
	Debits.		2	Old buildings dismantled .. 599 3 8	
2	Deposit (refundable) ..	220 13 9	3	Depreciation at 3 per cent. 2,257 8 1	
3	Value of labor and materials employed on Workshops job not paid for..	5,788 7 1		72,992 10 11	
			4	Additions during the year .. 5,493 3 5	
				Machinery and Plant.	78,485 14 4
			5	Balance on 1st April 1888 .. .. RS. A. P. 1,07,945 6 5	
			6	Articles sold in auction 488 4 8	
			7	Depreciation at 4 per cent. 4,301 2 4	
				1,03,155 15 5	
			8	Additions during the year .. 4,752 9 1	
				Suspense Account.	1,07,908 8 5
			9	Miscellaneous advances .. 495 3 2	
			10	Workshop manufacture, Suspense.. 17,268 6 0	
					17,763 9 2
			11	Cash (cash balance)	77 9 8
	Total ..	2,04,235 9 8		Total ..	2,04,235 9 8

9. The items which call for explanation in this statement are—

Block.

Old buildings dismantled ... ... RS. A. P. 599 3 8

This is the value of the old stable and tiffin rooms, &c., borne on the block on 31st March 1888 but dismantled during the year under report for reconstruction.

Machinery and Plant.

Articles sold in auction ... ... RS. A. P. 488 4 8

This represents the value of old and unserviceable articles sold during the year under report and struck off the return.

10. It will be seen from the statement below that the capital of the shops at end of the year stood at Rs. 1,98,226-4-10, being less than the balance at the commencement of the year by Rs. 8,836-12-8.

	Opening balance, G.O., No. 919 W., of 28th March 1889.	Closing balance.
	RS. A. P.	RS. A. P.
Block	75,849 6 8	78,485 14 4
Machinery and plant	1,07,945 6 5	1,07,908 8 6
Workshop manufacture—Suspense ...	26,242 7 5	17,268 6 0
Miscellaneous advances	683 7 2	495 3 2
Cash balance	145 1 1	77 9 8
Total ...	2,10,865 12 9	2,04,235 9 8
Deduct arrears due to Workshop manufacture—Suspense	3,631 11 6	5,788 7 1
Deposits	170 15 9	220 13 9
	3,802 11 3	6,009 4 10
Capital	2,07,063 1 6	1,98,226 4 10
Decrease of Capital	...	8,836 12 8
Total ...	2,07,063 1 6	2,07,063 1 6

The following remarks and explanations are offered with reference to the above :—

(*a*) *Block.*—This represents the value of buildings as they stood at the opening and closing of the year (*vide* statement C).

(*b*) *Machinery and plant.*—This is the value of the machinery and plant at the opening and closing of the year (*vide* statement C).

(*c*) *Workshop manufacture—Suspense.*—This represents the value of unfinished and unadjusted works on 31st March 1889.

(*d*) *Miscellaneous advances.*—The greater portion of this item, viz., Rs. 485-3-2, represents the value of work done for other departments and private parties temporarily debited to this head pending recovery, and the difference, viz., Rs. 10, represents the amount paid to Sergeant E. Price on account of his college stipend as Military Engineer Subordinate student.

(*e*) *Deduct arrears due to Workshop manufacture—Suspense.*—This represents Workshop liabilities for labor employed before the close of the year but not then paid for.

(*f*) *Deposits.*—This is the balance of advances received from private parties for works ordered and remaining unadjusted at end of the year pending completion of works.

11. The outturn of the shops during the year under report amounts to Rs. 1,17,630-11-0, made up as follows :—

	RS.	A.	P.
I. Works for Public Works Department	82,210	13	11
II. Other departments	31,114	0	7
III. Private parties	4,305	12	6
Total ...	1,17,630	11	0

MADRAS,
30th August 1889.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

Office note from the Examiner, Public Works Accounts, dated 13th September 1889, No. 1320.

ORDER—dated 13th September 1889, No. 2548 W., Public Works.

With his office note above recorded, the Examiner, Public Works Accounts, submits a report on the results of the working of the Presidency Public Works Workshops for the year 1888-89.

2. The capital of the shops on the 1st April 1888 amounted to Rs. 2,07,063-1-6 and at the close of the year to Rs. 1,98,226-4-10, showing a decrease of Rs. 8,836-12-8.

3. The outturn of work is valued at Rs. 1,17,630-11-0 against Rs. 1,49,709-6-9 in the previous year, showing a falling off of Rs. 32,076-11-9. The following statement compares the value of work turned out for the Public Works and other departments and for private parties during the year under review and in the preceding year :—

—	1887-88.	1888-89.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
For the Public Works Department ...	79,312 9 8	82,210 13 11	2,898 4 3 more.
„ other Government Department ...	62,241 4 10	31,114 0 7	33,127 4 3 less.
„ private parties	6,153 8 3	4,305 12 6	1,847 11 9 „
Total ...	1,49,707 6 9	1,17,630 11 0	32,076 11 9 less.

4. Although the total outturn was less than that of the previous year, there was a satisfactory increase in the work done for the department for whose benefit the shops are chiefly maintained.

5. The profit and loss account shows the receipts during the year to have been Rs. 946-9-10 while the direct charges were Rs. 33,057-3-5 and indirect charges Rs. 17,721-7-5. The total charges were therefore Rs. 50,778-10-10, showing a loss on the year's transactions of Rs. 49,832-1-0. The increase under Charges and the loss are explained in paras. 3 to 5 of the Examiner's report.

(True Extract.)

Captain, R.E.,
Under-Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.

Exd. P. L. Pereira.
Spare Copies

2548

B

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated September, 13th.

Recd.

Encl.

G.O., 13th Sept. 1889, No. 2548 W.

SEPTEMBER.

Presidency Public Works Workshops

Orders on report on the results of the working of the — for 1888-89.

12TH JANUARY 1888, No. 129 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Office note from the Examiner, Public Works Accounts, dated Madras, 1st November 1887, No. 719.

(G.O., No. 3174 W., dated 2nd December 1886.)

In accordance with the arrangement sanctioned in the order quoted above, I beg to submit the following report on the working of the Presidency Workshops during the official year 1886-87.

2. The following is the account of direct receipts and charges of the shops during the year:—

(A)—ACCOUNT of Direct Receipts and Charges of the Workshops during the year.

Item No.	—	Amount.	Item No.	—	Amount.
	RECEIPTS.	RS. A. P.		CHARGES.	RS. A. P.
I	Cash balance ..	..	1	Payments into Treasuries	12,624 11 3
II	Cheques of Public Works officers ..	1,10,743 10 6	2	Supplies to Forest Department	911 13 5
III	Guaranteed Railways	2 2 0	3	Civil Department Transfers, Miscellaneous ..	37,980 2 5
IV	Central Adjusting Account ..	230 12 0	4	Central Adjusting Account	21,713 0 2
V	Transfers. Public Works Department.	39,247 0 11	5	Transfers, Public Works Department ..	97,995 4 8
VI	Provincial Revenue Receipts ..	21,226 8 6		*Expenditure against Provincial Budget Grant.*	
VII	Income-tax ..	263 7 4		RS. A. P.	
VIII	Deposits	11,576 0 2	6	Repairs 450 0 0	
			7	Establishment 11,746 7 4	
				Tools and Plant.	
				RS. A. P.	
			8	New supplies .. 9,423 1 1	
			9	Repairs .. 698 13 0	
			10	One per cent. deduction .. 486 0 0	
			11	Balance of unfinished works and of raw materials on hand on 1st April 1886 .. 47,710 7 11	
				38,074 9 10	
				25,878 2 6	
				Add net debits to Suspense.	
			12	Miscellaneous Advances .. 91 12 5	
				RS. A. P.	
			13	Workshops manufacture suspense .. 30,758 5 0	
			14	Deduct arrears unpaid .. 4,703 12 2	
			15	Net 26,054 8 10	
				26,146 5 3	
					268 2 9
			16	Deposits	10,844 8 2
			17	Cash balance	951 14 7
	Total ..	1,83,289 9 5		Total ..	1,83,289 9 5

3. The principal item calling for remark in this account is No. 11 on the charge side, viz., balance of unfinished works and of raw materials on hand on 1st April 1886, Rs. 47,710–7–11. This sum represents the value of jobs in hand and of raw materials which were in the workshops when the accounts of the shops as a self-supporting institution were closed on 31st March 1886 and was brought on to the Government books under the orders contained in G.O., No. 858 W., dated 30th March 1886, by credit to tools and plant and debit to workshop manufacture suspense (see Accountant-General's P.W.D. letter, No. 628 G., dated 3rd August 1887).

4. The revenue or profit and loss account of the shops is shown in the following statement:—

(B)—REVENUE or Profit and Loss Account during the year 1886-87.

Item.	——	Amount.	Item.	——	Amount.
	RECEIPTS.	RS. A. P.		DIRECT CHARGES.	RS. A. P.
	To—			By—	
	Provincial Revenue Receipts VI.			*Working Expenses.*	
	RS. A. P.			RS. A. P.	
A	Profits. 20,611 8 11		(a)	Repairs, Municipal tax (6). 450 0 0	
B	Sales of old materials. 197 5 0		(b)	Establishment charges (7). 11,746 7 4	
C	Miscellaneous. 417 10 7			*Tools and Plant.*	
	21,226 8 6			RS. A. P.	
D	Centages at 25 per cent. on Rs. 82,027-14-2 the amount of work done for Public Works Department 20,509 7 6		(c)	Repairs (9) .. 698 13 0	
			(d)	One per cent. deduction (10) .. 486 0 0	
				212 13 0	12,409 4 4
				INDIRECT CHARGES.	
				Depreciation.	
			(e)	Block 2,418 6 6	
			(f)	Machinery and plant .. 4,033 7 2	
				6,451 13 8	
			(g)	Loss on sale of machinery 400 0 0	
			(h)	Leave and pension allowances at 14 per cent. of Rs. 11,746-7-4 .. .. 2,325 7 5	
			(i)	Interest on capital at 4 per cent. on Rs. 2,30,684-5-7 .. .. .. 9,227 5 11	
			(j)	Net profits 10,922 0 8	
	Total ..	41,736 0 0		Total ..	41,736 0 0

N.B.—The figures VI and 6, 7, 9, 10 above refer to the corresponding items in the account of Receipts and Charges.

5. The following items in this account appear to call for remarks.

Item A, Profits, Rs. 20,611–8–11, represents the difference between the actual cost of jobs to the shops and the amounts charged for them.

6. Item D, Rs. 20,509–7–6, represents the amount by which work done for the Public Works Department has benefited owing to the omission to charge the department with the centages usually allowed to cover general liabilities (see G.O., No. 858 W., dated 30th March 1886, paragraph 3, and paragraph 7 of Examiner's letter printed therewith).

7. On the charge side of the account, item (*d*), Rs. 486, represents the amount recovered by debit to other departments and to outsiders for the use of departmental plant on work done for them. Such charges are deducted from the debits to tools and plant on account of "loss." As there was no "loss," the entry becomes a *minus* amount.

8. Item (*g*) is the loss on the sale of machinery, viz., a ten-horse power boiler sold for Rs. 200 and a drilling machine for Rs. 100, and were adjusted as ordered in G.O., No. 2944 W., dated 9th November 1886.

9. Item (*j*), Net profits, Rs. 10,922–0–8, represents the amount at credit of the shops after meeting its working expenses and all indirect charges.

10. The balance sheet of capital as it stood on 31st March 1887 is as follows:—

(C)—CAPITAL Balance Sheet as it stood on 31st March 1887.

Item.	Capital and Liabilities	Amount.	Item.	Property and Assets.	Amount.
		RS. A. P.		BLOCK MACHINERY AND PLANT.	RS. A. P.
	Capital.			*Block.*	
				RS. A. P.	
I	Capital of the shops.	2,10,387 14 2	IV	Balance on 1st April 1886 .. 80,613 10 10	
	Debts.		V	Depreciation at 3 per cent. .. 2,418 6 6	78,195 4 4
II	Deposits [refundable (VIII) (16)] ..	731 8 0		*Machinery and Plant.*	
III	Value of labor and materials employed on workshop jobs not paid for (14) ..	4,703 12 2		RS. A. P.	
			VI	Balance on 1st April 1886 .. .. 1,00,836 4 1	
			VII	Depreciation at 4 per cent. 4,033 7 2	
			VIII	Loss by sales .. 400 0 0	
				96,402 12 11	
			IX	Additions during the year (8) .. 9,423 1 1	1,05,825 14 0
				Suspense Accounts.	
			X	Miscellaneous advances (12) .. 91 12 5	
			XI	Workshop manufacture (13) .. 30,758 5 0	30,850 1 5
			XII	*Cash*—Cash Balance (17)	951 14 7
	Total ..	2,15,823 2 4		Total ..	2,15,823 2 4

N.B.—The figures VIII, 8, 12, 13, 14, 16, 17 above refer to the corresponding items in the account of receipts and charges.

11. The account shows that the capital of the shops at the end of the year stood at Rs. 2,10,387–14–2, being less than the balance at commencement of the year by Rs. 20,296–7–5 as detailed below:—

	Opening balance, G.O., No. 2388 W., of 20th September 1886.	Closing balance as shown in present accounts.
	RS. A. P.	RS. A. P.
Block	80,613 10 10	78,195 4 4
Machinery and plant	1,00,836 4 1	1,05,825 14 0
Mechanical Department	4,893 12 9	
Instrument do.	7,115 5 0	
Raw materials	37,225 4 11	
Workshop Manufacture Suspense ...	...	30,758 5 0
Miscellaneous advances	...	91 12 5
Cash balance	...	951 14 7
	2,30,684 5 7	2,15,823 2 4
Deduct arrears due to Workshop Manufacture Suspense.	...	4,703 12 2
Deposits	...	731 8 0
		5,435 4 2
		2,10,387 14 2
Decrease of Capital	...	20,296 7 5
Total ...	2,30,684 5 7	2,30,684 5 7

REVISED B.—Revenue or Profit and Loss Account during the year 1886-87.

Item No.	—	Amount.	Item No.	—	Amount.
	RECEIPTS.	RS. A. P.		DIRECT CHARGES.	RS. A. P.
	To—			By—	
	Provincial Revenue Receipts VI.			*Working Expenses.*	
A	Profits .. RS. 20,611 8 11		(*a*)	Repairs, Municipal tax (6) .. RS. 450 0 0	
B	Sales of old materials. 197 5 0		(*b*)	Establishment charges (7) .. 11,746 7 4	
C	Miscellaneous .. 417 10 7			*Tools and Plant.*	
D	Loss 9,587 6 10	21,226 8 6	(*c*)	Repairs (9) .. RS. 698 13 0	
			(*d*)	1 per cent. deduction (10) .. 486 0 0	212 13 0 / 12,409 4 4
				INDIRECT CHARGES.	
				Depreciation.	
			(*e*)	Block 2,418 6 6	
			(*f*)	Machinery and plant .. 4,033 7 2	6,451 13 8
			(*g*)	Loss on sale of machinery	400 0 0
			(*h*)	Leave and pension allowances at 14 per cent. of 11,746 7 4	2,325 7 5
			(*i*)	Interest on Capital 4 per cent. on 2,30,684 5 7	9,227 5 11
	Total ..	30,813 15 4		Total ..	30,813 15 4

MADRAS,
15th December 1887.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

From Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th December 1887, No. 101 W.

With reference to your memorandum, No. 4033 C., dated 12th November 1887, I have the honor to return herewith the Administration Report of the Presidency Workshops for the year 1886-87, with the following remarks.

2. Your paragraph 1.—The outturn of the shops amounts to Rs. 1,69,317–5–3, made up as follows:—

	RS.	A.	P.
Work done for Public Works Department	97,995	4	8
Do. for other departments	62,744	0	0
Do. for private parties	8,578	0	7
Total ...	1,69,317	5	3

3. Your paragraph 2, Opening Balance—

Mechanical department	4,893	12	9
Instrument do.	7,115	5	0

These represent the amount of unfinished works on hand on 31st March 1886 in the Mechanical and Instrument shops.

4. *Raw Materials, Rs.* 37,225–4–11.—This represents the value of stock in hand on that date (*vide* paragraph 5 of the Administration Report of the General Superintendent, printed with G.O., No. 2388 W., dated 20th September 1886).

5. *Closing Balances, Block, Rs.* 78,195–4–4.—This represents the value of buildings on 31st March 1887 and has been arrived at as under (*vide* also statement C as originally submitted):—

	RS.	A.	P.
Balance on 1st April 1887	80,613	10	10
Deduct—			
Depreciation for 1886-87	2,418	6	6
Balance on 31st March 1887 ...	78,195	4	4

6. *Machinery and Plant, Rs.* 1,05,825–14–0.—This represents the value of machinery on 31st March 1887 and has been arrived at as shown below:—

	RS.	A.	P.	RS.	A.	P.
Balance on 1st April 1887				1,00,836	4	1
Additions during the year				9,423	1	1
				1,10,259	5	2
Deduct—						
Depreciation	4,033	7	2			
Loss by sale of machinery ordered in G.O., No. 2944 W., dated 9th November 1886	400	0	0			
				4,433	7	2
Balance on 31st March 1887 ...				1,05,825	14	0

7. *Workshops Manufacture Suspense, Rs.* 30,758–5–0.—This head is a substitute for the heads Mechanical and Instrument department of the old system and includes also "Raw materials." As a separate stock account is not rendered to this office.

8. The balance, viz., Rs. 30,758–5–0, represents the following:—

	RS.	A.	P.
Value of stock on 31st March 1887	29,048	12	8
Expenditure on general charges awaiting adjustment ...	1,709	8	4
Total ...	30,758	5	0

9. *Miscellaneous Advances, Rs.* 91–2–5.—This is an account of work done to private parties temporarily debited to this head pending recovery. This has been reported to Government in Provincial Objectionable Items Statement for March 1887.

10. Cash balance, Rs. 951–14–7, calls for no remark.

11. *Deduct arrears due to Workshops Manufacture Suspense, Rs.* 4,703–12–2.—This represents workshops liabilities for materials purchased and labor employed before the close of the year, but not then paid for.

12. *Deposits, Rs.* 731–8–0.—This is the balance of advances recovered from private parties for works remaining unadjusted pending completion of the works concerned.

13. Your paragraph 3.—The centages referred to have been now excluded from revised statement herewith submitted.

14. With regard to interest charges in note No. 146 I., by Acting Chief Engineer for Irrigation, dated 21st December 1882, printed with G.O., No. 4 I., dated 5th January 1883, the Chief Engineer for Irrigation suggested that interest and leave and pension allowances should be shown as indirect charges, and Government in the Government order quoted approved of the suggestion, and in G.O., No. 858 W., dated 30th March 1886, Government, adopting the proposal made in the Examiner's letter No. 125 W., dated 25th February 1886, apparently ordered the administration accounts to be prepared as heretofore, and in the annual report submitted by the Superintendent of Workshops for 1885-86, printed with G.O., No. 2388 W., dated 20th September 1886, these charges were accordingly shown.

15. There now appears in the revised revenue account now submitted, which, in accordance with orders, includes interest charges and leave and pension allowances, a loss of Rs. 9,587–6–10 on the transactions of the year 1886–87.

16. I think it would be better to omit these charges and to compare the profits, if any, on the working with the capital as would be done by a company working the concern.

17. Lastly, I have to state that, in accordance with orders, the report has been drawn up on the same lines as in previous years, subject to changes actually ordered, but that if Government will indicate any points they would like noticed, their wish will be attended to in submitting the next annual report.

ORDER—dated 12th January 1888, No. 129 W., Public Works.

The papers recorded above contain the results of the working of the Presidency Public Works Workshops for the year 1886-87.

2. The capital of the shops at the beginning of the year amounted to Rs. 2,30,684–5–7 and there was a decrease of Rs. 20,296–7–5 during the year, the capital at the close of the year being Rs. 2,10,387–14–2.

3. The out-turn of work is valued at Rs. 1,69,317–5–3 as against Rupees 1,47,340–15–4 in the previous year. The increase is due to work done for "other departments" and "private parties," the work turned out for the Public Works Department having been less in the present year by Rs. 1,438–14–11.

4. The total receipts, as shown by the revised profit and loss account, were Rs. 21,226–8–6 and the charges Rs. 30,813–15–4, involving a net loss of Rs. 9,587–6–10. On the charge side of the account a sum of Rs. 2,325–7–5 appears as leave and pension allowances, and Rs. 9,227–5–11 for interest on capital at 4 per cent. The inclusion of these items, as indirect charges, was approved in G.O., No. 4 I, dated 5th January 1883, on the recommendation of the Chief Engineer for Irrigation in respect to the accounts of the Dowlaishweram Workshops, and the arrangement has hitherto been adopted in the Presidency Workshop accounts. It may therefore be continued. The general results of the working of the Public Works Workshops during 1886-87 are satisfactory, as, with an average out-turn, the net loss is only very slightly larger than the interest on capital, or, in other words, the workshop has only just failed to pay its working expenses.

5. No further change in the form of the accounts seems necessary. It will be sufficient if the Government are furnished with full explanation of items, such as that which has now been supplied by the Examiner in his letter No. 101 W., dated 16th December 1887.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Joint Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. J. Moses.
Spare Copies

2548

7

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated January, 12th.

Recd. *Encl.*

G.O., 12th Jan. 1888, No. 129 W.

JANUARY.

Presidency Public Works Workshops

Orders on report of the working of the — for 1886-87.

25568

28TH MARCH 1889, No. 919 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 13th March 1889, No. 330.

With reference to G.O., No. 3174 W., dated 2nd December 1886, I beg to forward, herewith, a report on the working of the Presidency Workshops during the official year 1887-88.

ENCLOSURES.

REPORT on the working of the Presidency Workshops for the official year 1887-88, prepared in accordance with G.O., No. 3174 W., dated 2nd December 1886.

The following is the account of direct receipts and charges of the shops during the year :—

A.—PRESIDENCY PUBLIC WORKS WORKSHOPS.

ACCOUNT of Direct Receipts and Charges of the Workshops during the year.

Item No.	—	Amount.	Item No.	—	Amount.
	RECEIPTS.	RS. A. P.		CHARGES.	RS. A. P.
1	Cash balance	951 14 7	1	Payment into treasuries	10,798 7 9
2	Cheques of Public Works officers	1,24,175 2 6	2	Supplies to Forest Department	898 12 1
3	Transfers of Public Works Department	30,154 5 8	3	Civil department transfers—Miscellaneous ..	31,525 5 3
4	Provincial Revenue receipts	16,926 8 9	4	Central adjusting account	28,827 0 4
5	Income-tax	403 6 9	5	Transfers—Public Works Department ..	83,116 2 5
6	Deposits	3,026 10 0		*Expenditure against Provincial Budget Grant.*	
			6	Repairs	RS. A. P. 527 0 10
			7	Establishment	13,768 9 9
				Tools and Plant.	
				RS. A. P.	
			8	New supplies .. 4,870 6 1	
			9	Repairs .. 972 12 6	
			10	One per cent. deduction ..—516 0 0	
					5,327 2 7
					19,622 13 2
				Add net debit to Suspense.	
			11	Miscellaneous advances ..	RS. A. P. 591 10 9
			12	Workshop manufacture suspense ..	157 4 8
			13	Deduct arrears unpaid ..	3,631 11 6
			14	Net	—3,474 6 10
					—2,882 12 1
			15	Deposits	16,740 1 1
			16	Cash balance	3,587 2 3
				.. ..	145 1 1
	Total ..	1,75,638 0 3		Total ..	1,75,638 0 3

2. The only item in this account calling for remark is No. 7, "Establishment" on the charge side, in which there is an increase of Rs. 2,022-3-5 in the year under report as compared with the preceding year. This increase is due partly to the entertainment of an additional sub-overseer (see G.O., No. 3057 W., dated 12th November 1887) and partly to the posting of an accountant, 5th grade (no accountant was attached to shops previously), and partly to the increase in the salary of the General Superintendent consequent on a change of officers.

8

3. The revenue or profit and loss account of the shops is shown in the following statement:—

B.—PUBLIC WORKS WORKSHOPS.

REVENUE or Profit and Loss Account during the year 1887-88.

Item No.	—	Amount.	Item No.	—	Amount.
	RECEIPTS.	RS. A. P.		**DIRECT CHARGES.**	RS. A. P.
	To Provincial Revenue receipts—			*Working Expenses.*	
	RS. A. P.			RS. A. P.	
A	Profits .. 16,581 2 6		a	By Repairs, Municipal tax .. 527 0 10	
B	Sales of old materials. 168 3 0		b	,, Establishment charges .. 13,768 9 9	
C	Miscellaneous .. 177 3 3			*Tools and Plant.*	
				RS. A. P.	
			c	By Repairs .. 972 12 6	
			d	,, 1 per cent. deduction — 516 0.0	
D	Loss	16,926 8 9		456 12 6	14,752 7 1
		14,724 7 7		**INDIRECT CHARGES.**	
				(Depreciation.)	
				By Block 2,345 13 8	
			e	,, Machinery and plant .. 4,209 9 8	6,555 7 4
			f	,, Leave and pension allowances at 14 per cent. of 13,768 9 9	1,927 9 8
			g	,, Interest on Capital at 4 per cent. on 2,10,387 14 2	8,416 8 3
	Total ..	31,651 0 4	h	Total ..	31,651 0 4

4. The following remarks and explanations are offered with reference to certain items in this statement:—

A. Profits, Rs. 16,588-2-6.—This is the net amount of centages and profits, viz., the difference between the actual cost of jobs to the shops and amounts charged for them.

D. Loss, Rs. 14,724-7-7.—This represents the difference between the actual receipts and the direct and indirect charges, which latter includes interest on capital and leave and pension allowances. If the items of interest charges and leave and pension allowances, amounting to Rs. 10,343-1-11, be omitted, the result would be a loss of Rs. 4,381-5-8.

5. The balance sheet of capital, as it stood on 31st March 1888, is as follows:—

C.—CAPITAL Balance Sheet as it stood on 31st March 1888.

Item No.	Capital and Liabilities.	Amount.	Item No.	Property and Assets.	Amount.
	Capital.	RS. A. P.		*Block, Machinery and Plant Block.*	RS. A. P.
1	Capital of the shops ..	2,07,063 1 6	4	RS. A. P. Balance on 1st April 1887 .. 78,195 4 4	
	Debits.		5	Depreciation at 3 per cent. .. — 2,345 13 8	75,849 6 8
2	Deposit (refundable) ..			*Machinery and Plant.*	
3	Value of labor and materials employed on Workshops job not paid for ..	170 15 9		RS. A. P.	
		3,631 11 6	6	Balance on 1st April 1887. 1,05,825 14 0	
			7	Loss by missing articles .. — 585 0 0	
			8	Depreciation at 4 per cent. — 4,209 9 8	
				1,01,031 4 4	
			9	Additions during the year .. 6,914 2 1	1,07,945 6 5
				Suspense Account.	
			10	Miscellaneous advances .. 683 7 2	
			11	Workshops manufacture suspense 26,242 7 5	26,925 14 7
			12	Cash (cash balance)	145 1 1
	Total ..	2,10,865 12 9		Total ..	2,10,865 12 9

6. The only item calling for remark in this sheet is No. 7 on the charge side, viz., "Loss by missing articles, Rs. 585," which represents the value of missing machinery alluded to in para. 3 of General Superintendent's letter embodied in G.O., No. 3498 W., of 3rd November 1888.

7. It will be seen from the statement below that the capital of the shops at end of the year stood at Rs. 2,07,063-1-6, being less than the balance at commencement of the year by Rs. 3,324-12-8:—

	Opening balance, G.O., No. 129 W., dated 12th January 1888: RS. A. P.	Closing balance: RS. A. P.
Block	78,195 4 4	75,849 6 8
Machinery and plant	1,05,825 14 0	1,07,945 6 5
Workshops' manufacture suspense ...	30,758 5 0	26,242 7 5
Miscellaneous advances	91 12 5	683 7 2
Cash balance	951 14 7	145 1 1
Total ...	2,15,823 2 4	2,10,865 12 9
Deduct arrears due to Workshops' manufacture suspense	4,703 12 2	3,631 11 6
Deposits	731 8 0	170 15 9
	5,435 4 2	3,802 11 3
Capital.	2,10,387 14 2	2,07,063 1 6
Decrease of capital	...	3,324 12 8
Total ...	2,10,387 14 2	2,10,387 14 2

8. The following explanation and remarks are offered with reference to the above statement:—

(*a*) *Closing balances—Block, Rs.* 75,849-6-8.—This represents the value of the buildings on 31st March 1888 and has been arrived at as under (*vide* statement C):—

	RS. A. P.
Balance on 1st April 1888	78,195 4 4
Deduct—	
Depreciation for 1887-88	2,345 13 8
Balance on 31st March 1888 ..	75,849 6 8

(*b*) *Machinery and Plant, Rs.* 1,07,945-6-5.—This is the value of machinery on 31st March 1888 and has been arrived at as shown below:—

	RS. A. P.	RS. A. P.
Balance on 1st April 1888		1,05,825 14 0
Additions during the year		6,914 2 1
		1,12,740 0 1
Deduct—		
Depreciation	4,209 9 8	
Loss in machinery—see G.O., No. 3498 W., dated 3rd November 1888 ...	585 0 0	
		4,794 9 8
Balance on 31st March 1888 ...		1,07,945 6 5

(*c*) *Workshops' Manufacture Suspense, Rs.* 26,242-7-5.—This item represents the following:—

	RS. A. P
Value of stock on 31st March 1888	25,025 9 10
Expenditure on general charges awaiting adjustment ...	1,216 13 7
Total ...	26,242 7 5

(*d*) *Miscellaneous Advances, Rs.* 683-7-2.—The greater portion of this item, viz., Rs. 652-10-2, represents the value of work done for other departments and private parties temporarily debited to this head pending recovery, and the balance consists of sundry items, since adjusted, viz., advance to members of the department and contingent charges temporarily held at the debit of this head pending adjustments.

(*e*) *Deduct arrears due to Workshops' Manufacture Suspense, Rs.* 3,631-11-6.—This represents Workshops' liabilities for materials purchased and labor employed before the close of the year, but not then paid for.

(*f*) *Deposits, Rs.* 170-15-9.—This is the balance of advances recovered in advance from private parties for works ordered and remaining unadjusted pending completion.

9. The outturn of the shops during the year under report amounts to Rs. 1,49,707-6-9, made up as follows:—

	Rs.	A.	P.
Work done for Public Works Department	79,312	9	8
Do. for other departments	64,241	4	10
Do. for private parties	6,153	8	3
Total ...	1,49,707	6	9

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

ORDER—dated 28th March 1889, No. 919 W., Public Works.

The papers recorded above exhibit the results of the working of the Presidency Public Works Workshops for the year 1887-88.

2. The capital of the shops at the beginning of the year under review amounted to Rs. 2,10,387-14-2, and at the close of the year to Rs. 2,07,063-1-6, showing a decrease of Rs. 3,324-12-8.

3. The outturn of work is valued at Rs. 1,49,707-6-9 as against Rs. 1,69,317-5-3 in the previous year, showing a falling off of Rs. 19,609-14-6, or an average of Rs. 1,634 per mensem. The outturn of work naturally depends on the demand for it, and the following statement compares the value of work turned out for the Public Works and other departments, and for private parties during the year under review and the preceding year:—

—	1886-87.			1887-88.			Difference.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Work done for the Public Works Department	97,995	4	8	79,312	9	8	18,682	11	0 less.
Work done for other departments.	62,744	0	0	64,241	4	10	1,497	4	10 more.
Work done for private parties ...	8,578	0	7	6,153	8	3	2,424	8	4 less.
				149,707-6-9					

4. The decrease in the value of work done for the department for whose benefit the workshops are principally maintained requires explanation. The General Superintendent of the Workshops will be requested to submit any remarks he may have to offer on the subject, and also in regard to the decrease in the value of work turned out for private parties.

5. The profit and loss account shows the receipts during the year to have been Rs. 16,926-8-9 and the direct charges Rs. 14,755-7-1, to which must be added indirect charges for depreciation, interest on capital, and 14 per cent. on establishment charges for leave and pension allowances, amounting in all to Rs. 16,898-9-3. This brings the total charges up to Rs. 31,651-0-4 and shows a loss on the year's transactions of Rs. 14,724-7-7.

6. The loss during the previous year was Rs. 9,587-6-10 or only a little more than the interest on the capital which, at 4 per cent., amounted to Rs. 9,227-5-11. In the year under review, however, the loss exceeded the interest on capital by Rs. 6,308-15-4, and it is by that sum that the Workshops failed to pay their working expenses. This is accounted for by the decrease in the value of the work turned out.

	Rs.	A.	P.
Loss	14,724	7	7
Interest on capital at 4 per cent.	8,415	8	3
Total ...	6,308	15	4

7. The attention of the Examiner, Public Works Accounts, is called to the great delay in the submission of this report, nearly a year having elapsed since the time to which the accounts refer. In future, the report should be submitted as soon as possible after the accounts have been closed, as otherwise it is of little practical use.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle
" Examiner, Public Works Accounts.

Exd. P. L. Pereira.
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GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated March, 28th.

Recd.

G.O., 28th Mar. 1889, No. 919 W.

MARCH.

Presidency Public Works Workshops

Orders reviewing the report on the working of the — during 1887-88.

25768

2ND DECEMBER 1886, No. 3174 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th September 1886, No. 93 W.

Adverting to paragraph 2 of my letter, No. 125 W., dated 25th February 1886, printed with G.O., No. 858 W., dated 30th March 1886, I have the honor to propose, with a view to reducing work in the offices of the Presidency and Dowlaishweram workshops, the discontinuance of the submission of annual Administrative Accounts by the shops. A report can be made annually by this office on the results of the year's working, based upon the monthly accounts, which will practically answer all purposes.

2. If approved in the case of the Presidency workshops, I request that the papers may be forwarded to the Joint Secretary to Government, Public Works Department, Irrigation Branch, for orders in regard to the Dowlaishweram workshops.

From H. H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 5th October 1886, No. 1624 W.

With reference to your No. 3661, dated 22nd September 1886, I have the honor to state that I have no remarks to offer on Examiner's letter, No. 93 W., dated 16th September 1886, referred to me, except that the monthly accounts do not give the depreciation on "block and machinery," leave and pension allowances and interest on Capital, which can be furnished to the Examiner by the workshop at the end of every year.

No. 3443.

Forwarded to the Chief Engineer, Public Works Department.

(Signed) W. H. BURTON, Col., R.E.,
Superintending Engineer, V Circle.

11th October 1886.

No. 311.

There is no objection to the adoption of the Examiner's proposal.

(Signed) J. PENNYCUICK, Lieut.-Col., R.E.,
Offg. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

29th November 1886.

ORDER—dated 2nd December 1886, No. 3174 W., Public Works.

The adoption of the Examiner's proposal is sanctioned.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Superintending Engineer, I Circle.
" " " V "
" Examiner, Public Works Accounts.

Exd. P. L. Pereira.
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12

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated December, 2nd.

Encl

Recd.

G.O., 2nd Dec. 1886, No. 3174 W.

DECEMBER.

Presidency and Dowlaishweram Workshops

Orders sanctioning discontinuance of the submission of annual Administrative Accounts by the —.

25/18

16TH NOVEMBER 1888, No. 3632 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department (through the Examiner, Public Works Accounts), dated Bangalore, 9th October 1888, No. 2942 A.

In para. 4 of G.O., No. 858 W., dated 30th March 1886, it was ordered that a trial should be given to the suggestion made by the then Superintending Engineer that for works undertaken at the Public Works Workshops, the General Superintendent's estimates for any job, as approved by the customer who ordered it, shall be binding both upon the General Superintendent and upon the customers. This is still in force, as mentioned in para. 31 of the Deputy Examiner's note in G.O., No. 3474 W., dated 20th December 1887.

2. In para. 4 of my letter No. 2403, dated 2nd September 1887, I suggested that, as far as all Government work is concerned, estimates might be abolished and actual cost *plus* percentages charged without undue profit or loss.

3. The General Superintendent, Public Works Workshops, considers that estimates should be treated as estimates only both for Government departments as well as for private individuals, and that charges made for work done should be the actual cost of the work *plus* the percentages in all cases, in accordance with para. 2 of chapter VII of the Government of India Public Works Code, volume III of 1887, and that the practice of treating estimates as binding whereby considerable extra profits accrue to the workshops is unfair to the customers. I would advocate the adoption of the procedure laid down in the Government of India Code paragraph alluded to, and would suggest that when estimates are framed under this ruling for private individuals and sent to them for approval, a copy of the Government of India Code paragraph should be attached to each estimate and, if the parties refuse to agree to the condition therein mentioned, the work will not be carried out. I would remark, however, that no prohibitory orders have been passed in G.O., No. 3474 W., dated 20th December 1887, on the instances brought to notice by the Deputy Examiner of extra profits derived by the workshops from actual cost of work falling below the cost previously estimated, and I would further observe that in cases of work undertaken by the workshops for private individuals turning out to be bad and having to be done over again, as in the case of the rams ordered by Messrs. Stanes and Co., it cannot be expected that the cost of doing the work a second time will be borne by the person who ordered it, and in such cases the loss will fall on the workshops, and there will be nothing as a set off against such losses if any balances remaining from estimates after deducting the actual cost *plus* the percentages were not to be credited to the workshops as extra profits.

No. 2561.

Forwarded with the remark that, from an accounts point of view, it will be very much simpler to charge actual cost in all cases as proposed by the Superintending Engineer.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

8th November 1888.

13

ORDER—dated 16th November 1888, No. 3632 W., Public Works.

The Government approve of the proposal that actual cost *plus* the sanctioned percentages should be charged in all cases. The General Superintendent, Public Works Workshops, will be instructed accordingly.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secretary to Govt., P.W.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. J. Henricus.
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14

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated November, 16th.

Recd. *Encl.*

G.O., 16th Nov. 1888, No. 3632 W.

NOVEMBER.

Public Works Workshops, Madras

Orders approving of the proposal that actual cost *plus* the sanctioned percentages should be charged in all cases of work turned out in the —.

2508

1st March 1889, No. 600 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

From Colonel W. H. BURTON, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 31st January 1889, No. 5144.

With reference to G.O., No. 3498 W., dated 3rd November 1888, I have the honor to state all the unserviceable teak timber, *i.e.*, the outside and worthless pieces, about 94½ tons, were sold by auction on the 20th November 1888 by the General Superintendent, Public Works Workshops.

2. Before this auction he sold in May last 32½ tons of unserviceable wood, making altogether 127 tons as shown in the accompanying statement. The booked value of 127 tons is Rs. 15,974-3-6 and the amount realized by public auction is Rs. 3,600, leaving a loss of Rs. 12,374-3-6.

3. To this if added the loss of Rs. 1,325-15-6, being the value of 1,689 cubic feet of teak found deficient by the General Superintendent at the time of stock-taking in July 1888, as per statement of timber balances on 20th July 1888, printed in the Government order above alluded to, the net loss on timber is Rs. 13,700, for which sanction of Government is requested to write off the books of Public Works Workshops division.

From the Examiner, Public Works Accounts, dated 22nd February 1889, No. 248.

Order—dated 1st March 1889, No. 600 W., Public Works.

	Rs.	A.	P.
*Loss by sale of unserviceable wood	12,374	3	6
Value of teakwood found deficient when stock was taken in July 1888 ...	1,325	15	6
Total ...	13,700	3	0

Sanction is accorded to the total loss amounting to Rs. 13,700-3-0, * being written off to the debit of "Tools and Plant," sub-head "Loss," in the accounts of the Public Works Workshops.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated March, 1*st*.

Recd. *Encl.*

G.O., 1st March 1889, No. 600 W.

MARCH.

Timber

Sanction accorded to the total loss amounting to Rs. 13,700-3-0 by sales of unserviceable — in the Presidency Public Works Workshops, being written off to the debit of "Tools and Plant" in the accounts of the Workshops.

25th

30th March 1886, No. 858 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th February 1886, No. 125 W.

With reference to paragraph 5 of my office note No. 675, dated 25th November 1885, I have the honor to submit, for the approval of Government, a set of forms and instructions in view to giving effect to the requirements of the Government of India (*vide* letter No. 277 A.G., of 30th October 1885, printed with G.O., No. 2950 W., dated 9th December 1885).

2. The General Superintendent, Presidency Workshops, has tested the forms in their general character, and though I have somewhat modified them since they were so tested, the alterations will not cause any practical difficulties in their compilation. The annual administrative accounts of the shops will be prepared as heretofore, the introduction of the forms now proposed affecting only monthly procedure and accounts.

3. Provision has been made for charges on account of—

Additions and repairs to block,
Sanctioned permanent establishment,
Purchase and repairs of machinery and plant,

being debited to the Provincial budget grant under—

Original Works.
Repairs.
Establishment.
Tools and plant.

4. Charges, outturn, and balance on works done in the shops will be recorded in a special suspense account, termed the "Workshop manufacture suspense." In this account will be included "raw materials in hand," *i.e.*, for current use, the object being to obviate the inconvenience which the General Superintendent represents would be caused by obtaining all articles required for immediate use from the Stores division. The value of materials charged under this head is not to exceed Rs. 5,000 at any time.

5. A subsidiary account, termed "sales," is proposed, chargeable to the budget grant, for the purpose of recording deposits, which are compulsory prior to commencement of work in certain cases and for adjustments in advance of completion of work (see Code paragraphs 2283 A to 2283 E).

6. With reference to Code paragraph 2283 D, it is proposed that "jobs of a trifling character" may be considered to be works estimated to cost Rs. 2,500 and under for which monthly adjustment in anticipation of completion will not be considered necessary.

7. Work done for the Public Works Department will be billed for at the cost as brought into the workshop manufacture suspense account, that is, at the actual cost of labor and materials *plus* a percentage of the general and contingent charges of manufacture distributed at the discretion of the General Superintendent to the works in hand.

8. For works undertaken for other departments, for municipalities, and miscellaneous orders, an additional charge is necessary to cover general liabilities; this, it is proposed, should, for the present, be 25 per cent. above the charge to the Public Works Department, arrived at as follows for—

1. Interest on capital	5 per cent.
2. Depreciation	2 „
3. Establishment	10 „
4. Tools and plant	1 „
5. Additional percentage for profit	7 „
Total ...	25 „

It will be for the General Superintendent to propose, for consideration of Government, any modification in this percentage which a year's practical working may show to be requisite.

9. The proceeds of the percentages above proposed under items 3 and 4 will be taken directly in reduction of the charges to the budget grant for establishment and tools and plant, respectively; those under items 1, 2 and 5 will be credited to Provincial revenue.

10. Losses, if any, will be debited to Tools and Plant under a separate sub-head, "Loss," but in view to prevent undue exaggeration of credits to Revenue for profits, and charges to grant for loss, it is proposed to show at the end of each month only the net result, net credit for profit or net debit for loss.

11. A matter for consideration of Government is to what extent work should be done on estimates furnished by the shops and approved by customers. Ordinarily the amount of the estimate is that which is recoverable, and the shops take the risk of working within or beyond. I would suggest that, for purely departmental work, an estimate furnished to an Executive Engineer should be treated only as indicating the probable liability he will have to meet, but that the eventual charge be made as proposed in paragraph 7. To other departments, and for miscellaneous orders, the estimate amount must, I presume, be binding, unless otherwise stipulated by the General Superintendent when undertaking the work.

12. Under the new procedure now proposed, grants in regular course must be assigned for the charges mentioned in paragraph 3. For establishment and tools and plant the assignments would be subject to such reduction as might be anticipated under the working proposed in paragraph 9.

13. If Government approves these proposals, the procedure might be introduced in the workshops at the Presidency and at Dowlaishweram from 1st April 1886, details being settled direct with this office by the officers in charge.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 22nd March 1886, No. 5219.

I have the honor to return your endorsement No. 856 C., dated the 3rd instant, and to state that I consider the accounts may be modified generally as proposed by the Examiner.

2. With reference to paragraph 8 of the Examiner's letter, the General Superintendent of the Public Works Workshops considers that the additional charge of 25 per cent. for other departments, municipalities, &c., will tend to drive away work, and he wishes to have no such additional charges made. I am of opinion, however, that the Government Workshops are intended not to attract work generally, but to allow of its being done where the general market fails, or in consequence of its superiority. I recommend, therefore, that the 25 per cent. additional charge be established.

3. As to the Examiner's paragraph 11, the General Superintendent desires that his estimate should be binding, both for work done for Executive Engineers as well as for miscellaneous orders. The workshops would then be in the position of a contractor

who engages to carry out a work for a lump sum. This arrangement is a favorable one for the Public Works Department, and altogether I am of opinion that it may be tried; for, in the event of alterations being made in an indent on the workshops, a revised estimate would also be made so as to adjust the probable cost.

4. The Examiner proposes, in note 2 on form 7, that no work is to be undertaken for municipalities, &c., before the whole estimated cost has been paid. There would then be no debts outstanding; but Mr. O'Connell thinks credit should be given to municipalities, firms and persons of position; and proposes that the enforcing of payment in advance should be left to the discretion of the General Superintendent. Cases will happen at the presidency town where emergent work has to be done without estimate and without regard to cost; in these cases prepayment of a definite sum cannot be made. But as contributions from Local Fund Boards are credited to the Government before work is carried out by the Public Works Department, the same system will probably be followed with advantage when orders are sent from the districts to the workshops.

From H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 5th March 1886, No. 1867 W.

I have the honor to request that you will be good enough to obtain the sanction of Government for the grant of Rs. 1,50,000 for the operations of the Public Works Workshops for the year 1886-87.

2. As the workshop is now open to all departments of Government and the general public, I have increased the amount applied for last year by Rs. 50,000.

Endorsement on the above.

No. 5050.

Recommended to the Chief Engineer, Public Works Department, for sanction.

(Signed) H. L. PRENDERGAST, Colonel, R.E.,
11th March 1886. Superintending Engineer, V Circle.

Office note from the Examiner, Public Works Accounts, dated Madras, 17th March 1886, No. 942.

Your office note No. 1065 C., dated the 16th March 1886.

According to the proposals made in my letter No. 125 W., dated the 25th February 1886, the system hitherto adopted of sanctioning an annual lump sum estimate for the workshops will have to be discontinued, and, like an ordinary division, the workshops will have to be provided with budget grants from Provincial funds according to the requirements of the Executive Engineers under the following items of expenditure:—

1. Original Works, Civil Buildings—Additions to block.
2. Repairs, Civil Buildings—Repairs to block.
3. Establishment—Sanctioned permanent establishment.
4. Tools and Plant—Purchase and repairs of machinery and plant.

Order—dated 30th March 1886, No. 858 W., Public Works.

The introduction in the Presidency Public Works Workshops, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, is sanctioned.

2. The grants required for the year 1886-87 under the heads mentioned in paragraph 3 of the Examiner's letter should be reported without delay.

3. The proposal to make an additional charge of 25 per cent. for works undertaken for other departments and for local bodies, &c., is approved. The Superintending Engineer will report, after the end of 1886-87, whether the charge may be reduced.

4. The arrangements suggested in paragraph 3 of the Superintending Engineer's letter, with respect to estimates for work, may be tried as suggested. The recovery of payment for work will be guided by the rules in paragraphs 2283, A to E, of the Public Works Code. In emergent cases work may be commenced in anticipation of payment at the discretion of the General Superintendent, but such cases should be rare.

5. The requisite orders for introducing the modified system of account in the Dowlaishweram Workshops will issue in the Irrigation Branch.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.

To the Chief Engineer for Irrigation.
" Superintending Engineer, V Circle.
" " " I "
" Examiner, Public Works Accounts.

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd. *Encl.*

G.O., 30th Mar. 1886, No. 858 W.

MARCH.

Presidency Public Works Workshops

The introduction in the —, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, sanctioned with remarks.

[C. No. 8.] 2548 1/P

GOVT. OF MADRAS. 1889. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 30th August 1889

OFFICE NOTE No. 1258

To

W.

With reference to G.O.No.3174 W. dated 2nd.December 1888,I beg to forward herewith a report on the working of the Presidency Workshops during the official year 1888-89.

KEEP-WITH Genl. No.

dated 188

C.

Encl.

2,000 - 9-10-88.

917 w d 15.5.85
919 w d 20.8.85
600 w d 1-8-85
129 w d 12-1-88
3174 w d 2-12-86
3632 w d 16-11-88

2548

Endorse

Report on the working of the Presidency workshops for the Official year 1888-89 prepared in accordance with G.O. No. 3174 W. of 2nd December 1886.

The following is the account of direct receipts and charges of the Shops during the year.

A

Presidency Public Works Workshops.

Account of Direct Receipts and Charges of the Workshops during the year 1888-89.

Item No.	Receipts	Amount Rs.	As.	P.
1.	Cash balance	145	1	1
2	Cheques of Public Works Officers	125181	-	-
3	III. Items adjustable by Finl. Department Miscellaneous	367	10	-
4	Central Adjusting Account	65	11	-
5	Telegraph Department	134	6	-
6	Transfers Public Works Department	29952	5	9
7	Guaranteed Railways	1006	12	4
8	Provincial Revenue Receipts	946	9	10
9	Income Tax	535	1	3
10.	Deposits	3505	4	1
	Total	159793	-	4

Item No.	Charges				Amount Rs.	As.	P.
1.	Payment into Treasuries				13725	4	6.
2	Supplies to Forest Department				315	3	6.
3	Do Other Departments				17283	-	5
4	Central adjusting account				7705	15	10.
5	Telegraph Department				12	3	-
6	Transfers Public Works Department				88122	12	5
7	Guaranteed Railways				2	1	1
	Expenditure against Provincial Budget Grant						
8.	Original work			8293	3	5	
9	Repairs			1519	7	3	
10	Establishment			2947	8	5	
	Tools and Plant						
11	New supplies	4606	8	1			
12	Repairs	731	8	-			
13	Loss	10211	7	9			
14	1 Per cent deductions	279	-	-	15270	9	10
					33156	14	11
	Add Net debit to Suspense.						
15	Miscellaneous Advance				198	4	-
16.	Workshop Manufacture Suspense	6340	12	-			
17	Deduct arrears unpaid	5755	7	1			
18	Net				584	5	-
					1378	7	1
19	Deposits				34857		10
20	Cash balances				3458	6	1
					77	7	5
	Total				159793	-	4

2.

20

O.S. 3814

9/11/87

2. The following remarks and explanations are offered with reference to certain items in this statement.

3. Item № 8 under Receipts.
Provincial Revenue Receipts.

This item compares unfavourably with that of the last year owing to centages and profits recovered during the year, having been absorbed in reduction of loss which was considerable as will be seen from para 5 below.

4. Item № 10 under charges.
Establishment. There is an increase of Rs 6805 on this item as compared with the preceding year, this is due partly to the increase in the salary of the General Superintendent and that of an additional Sub Overseer entertained late in the preceding year and partly to annual increments granted during the year to the Accountant and Office Establishment.

5. Item № 13 — do — Loss.
This is the net loss after deducting the profits and centages of the year, which is due partly to the loss of Rs 13,700/- in the sale of unserviceable timber sanctioned in G.O. № 600 W. dated

1st March 1889, and partly to the large decrease in the out turn during the year.

6. The revenue or profit and loss account of the Shops is shown in the following statement

B

Presidency Public Works Workshops.
Revenue or Profit and Loss account during the year 1888-89.

Item №		Amount Rs A P	Item №		Amount
	Receipts.			**Direct Charges**	
	By Provincial Revenue Receipts			Working expenses.	
4	Sales of old materials — 571 12 8			Original Works —	5492 3 5
13	Miscellaneous — 374 13 2	946 9 10		Repairs —	1819 9 3
	Loss —	49832 1 0		Establishment charges —	2967 3 5
				Tools and Plant.	
				Repairs — 731 8 -	
				Loss — 12211 7 9	
				10 per cent deduction — 279 - -	10604 1 9
					33057 3 5
				Indirect Charges	
				Depreciation	
				Block —	2257 8 1
				Machinery and Plant —	4301 2 4
				Leave and Pension allowances at 11 % of Salaries —	2057 5 5
				Interest on Capital at 4 % on	2976 1 6
					6558 10 5
					2880 4 8
					8282 3 4
	Total —	50778 10 12		Total —	50778 10 12

7. The only item calling for remark in the statement is (C) Loss Rs 49832-1-0. This loss includes leave and pension allowances and interest charges on Capital account amounting

21 to

to Rs 11162-13-0; omitting these, the loss on the operations of the year (including that in the sale of unserviceable timber Rs 13700/-) would be Rs 38669-4-0 ~~11720-7-5~~

8. The balance sheet on Capital Account as it stood on 31st March 1889 is as follows:—

Presidency Public Works Workshops

Capital Balance Sheet as it stood on 31st March 1889.

Schedule	Capital and Liabilities	Amount Rs a p	Schedule	Property and assets				Amount Rs a p
	Capital			Block, Machinery and Plant				
				Block.				
1	Capital of the Shops	198226 4 10	1	Balance on 1st April 1888	75849	5 8		
	Debits		2	Old buildings dismantled	599	3 8		
2	Deposit (refundable)	220 13 9	3	Depreciation at 3 per cent	2257	8 1	72992 10 11	
3	Value of labor and materials employed on workshops job not paid for	5788 7 1	4	Additions during the year			5493 3 5	78485 14 4
				Machinery and Plant				
			5	Balance on 1st April 1888	107945	6 8		
			6	Articles sold in auction	488	4 8		
			7	Depreciation at 4 per cent	4301	2 4	103155	15 5
			8	Additions during the year			4752 7 1	107908 8 6.
				Suspense Account				
			9	Miscellaneous Advances			495 3 2	
			10	Workshop Manufacture Suspense			1726 6.	2221 9 2.
			11	Cash (Cash balance)				77 9 8.
	Total	204235 9 8		Total				204235 9 8

9. The items which call for explanation in this statement are

Block.

Old buildings dismantled ——— 599-3-8.

This is the value of the old stable and tiffin

(5)

rooms ~~&~~ borne on the block on 31st March 1888 but dismantled during the year under report for reconstruction.

Machinery and Plant.

Articles sold in auction - 488-4-8. This represents the value of old and unserviceable articles sold during the year under report and struck off the return.

10. It will be seen from the statement below that the Capital of the Shops at end of the year stood at Rs 198226-4-10 being less than the balance at the commencement of the year by Rs 8836-12-8.

	Opening Balances as on 21st March 1888			Closing Balances		
Block	75849	6	8	78485	14	4
Machinery and Plant	107945	6	5	107908	8	6.
Workshop Manufacture Suspense	26242	7	5	17268	6.	
Miscellaneous Advances	683	7	2	495	3	2
Cash balance	145	1	1	77	9	8
	210865	12	9	204235	9	8
Deduct arrears due to Workshop Manufacture Suspense	3631	11	6	5788	7	1
Deposits	170	15	7	220	13	9
	3802	11	3	6009	4	10
Capital	207063	1	6	198226	4	10
Decrease of Capital	-	-	-	8836	12	8
Total	207063	1	6	207063	1	6

22

The following remarks and explanations are offered with reference to the above.

(a) Block. This represents the value of Buildings as they stood at the opening and closing of the year (vide statement C).

(b) Machinery and Plant. This is the value of the machinery and plant at the opening and closing of the year (Vide statement C).

(c) Workshop Manufacture Suspense. This represents the value of unfinished and unadjusted works on 31st March 1889.

(d) Miscellaneous Advances. The greater portion of this item viz 485-3-2 represents the value of work done for Other Departments and private parties temporarily debited to this head pending recovery and the difference viz Rs 10/- represents the amount paid to Sergeant E. Price on account of his college stipend as Military Engineer Subordinate Student.

(e) Deduct arrears due to Workshop Manufacture Suspense. This represents Workshop liabilities for labor employed before the close of the year but not then paid for.

(f) Deposits. This is the balance of advances received from private parties for works ordered and remaining unadjusted at end of the year pending completion of works.

II. The outturn of the Shops during the year under report ~~amounting~~ Amounts to Rs 117630-11-0 made up as follows:—

I	Works for S. W. D.	Rs 82,210-13-11
II	Other Departments	" 31,114-0-7
III	Private parties	" 4305-12-6
		117630-11-0

Madras.
32nd August 1889

Major R.E.
Examiner of S. W. Accounts
Madras.

Rs 29/8
P 30/8

58

23

B (Revised)

Presidency Public works Workshops

Revenue & Profit and Loss account during the year 1888-89

Item No.					Amount Rs.	As.	P.	Item No.							Amount Rs.	As.	P.
	Receipts								**Direct Charges**								
	To								By **working expenses**								
	Provincial Revenue Receipts								Repairs					1819	9	3	
A	Sales of old materials		571	12	8				Establishement Charges					20573	8	5	
B	Miscellaneous		374	13	2	946	9	10	**Tools and Plant**								
C	Loss					49832	1	.	Repairs			731	8	.			
									Loss			10211	9	9			
									1 Per cent deduction			-279	.	.	10664	1	9
									Indirect Charges								
									Depreciation								
									Block					2257	8	1	
									Machinery Plant					4301	2	4	6558	10	5
									Leave and Pension allowances at 14 % of Establishment Charges viz Rs 20573-8-5								2880	4	8
									Interest on Capital at 4 % on Capital viz Rs 207063-1-6								8292	8	4
	Total					50778	10	10	Total								50778	10	10

Madras.
13th September 1889.

Majr RE
Examiner of A. & W. Accounts, Madras.
13/9

[C. No. 8.] 2548

GOVT. OF MADRAS. } 1889. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 13th September 1889.

OFFICE NOTE No. 1320.

To

W.

I beg to send a revised statement of the profit and loss account marked B in connection with the annual report on the working of the P.W Workshops for the official year 1888-89 and request that you will substitute it, for the one already sent with my office note No.1258 dated 30th.August 1889.

2. Please also make the following corrections in para 7 of the report referred to above.

Para 7

For	Read
Rs.55,883-4-5	49,832-I-0
Rs.44,720-7-5	38,669-4-0

14/9/89

C.

13/9

13/9

Enc.1

25

KEEP-WITH Genl. No.

dated 188 . 2548 W dy 13.9.89

2,000 - 9-10-88.

OTC No. 8808

R 14.9.89

E.

Draft forwd

Ajee

Encl

Spd

2578

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 13 Sept. 1889

READ the following

Office note from the Gov. Board. A&G No. 1358 of 30 August 1889
1320 of 13 Sept. 1889

With his Office note above recorded, the Gov. Board submit a report on the result of the working of the Proey. P.W. Workshops for the year 1888-89.

2. The capital of the shops on the 1st April 1888 amounted to Rupees 2,07,063-1-6 and at the close of the year to Rs. 198,226-4-10 showing a decrease of Rs. 8836-12-8.

3. The out turn of work is valued at Rs. 1,17,630-11-0 against Rs. 1,49,709-6-9 in the previous year, showing a falling off of Rs. 32,078-11-9. The following statement composes the value of work turned out for the Public Works and other departments and for private parties during the year under review and with the preceding year.

710

Sell
19 Sept

26

	1887 - 88	1888 - 89	Differences
For the P.W. Department	79,312 - 9 - 8	82,210 - 13 - 11	2898 - 4 - 3 incr
For other Govt. Departments	62,241 - 4 - 10	31,114 - 0 - 7	33,127 - 4 - 3 less
For private parties	6,153 - 9 - 3	4,325 - 12 - 6	1827 - 11 - 9 less
Total	149,707 - [illegible] - 9	117,630 - 11 - 0	32,076 - 11 - 9 les

4. Although the total outturn was less than that of the previous year, there was a satisfactory increase in the work done for the Department for whose benefit the shops are chiefly maintained.

5. The profit and loss account shows the receipts during the year to have been Rs. 946-9-10 while the direct charges were Rs. 33,057-3-5 and the indirect charges Rs. 17,721-7-5. The total charges were therefore Rs. 50,778-10-10 showing a loss on the year's transactions of Rs. 49832-1-0. The increase under Charges and the loss are explained in paras 3 to 5 of the Examiner's report.

6/9/89

Sdd 11/9/89

Asst 9-8-89

26/9

Supdg. Engr. Cycle Cur. Bdg.

0/69

Cr

Asst. Supdg. Accts 9/9

Rec'd 11/9/89

(5)

25 Sep

8

27