(1) பக்கங்களின் எண்ணிக்கை 234

(2) புதுக்கித் திருப்பிய நாள் 11/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 919 W

அச்சகம்
பலவகை

நாள் : 28-3-1889 198 .

டிக்கவோ கண்டபடி கையாளவோ கூடாது

sheets

ணை. கா-1—18,006—15-6-87.

28th March 1889, No. 919 W., Public Works.

919

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.		
		Rs.	A.	P.									Rs.	A.	P.
	Receipts.					Charges.									
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.*									
										Rs.	A.	P.			
					6	Repairs				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.	Rs.	A.	P.						
					11	Miscellaneous advances ..	..			591	10	9			
					12	Workshop manufacture suspense ..	157	4	8						
					13	Deduct arrears unpaid ..	3,631	11	6	−3,474	6	10			
					14	Net				−2,882	12	1	16,740	1	1
					15	Deposits				..		..	3,587	2	3
					16	Cash balance				..		..	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.

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.	—	RS. A. P.	Amount. RS. A. P.	Item No.	—	RS. A. P.	Amount. RS. A. P.
	Receipts.				**Direct Charges.**		
	To Provincial Revenue receipts—				*Working Expenses.*		
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	16,926 8 9		*Tools and Plant.*		
D	Loss		14,724 7 7	c	By Repairs .. 972 12 6		
				d	,, 1 per cent. deduction −516 0 0	456 12 6	14,752 7 1
					Indirect Charges. (*Depreciation.*)		
				e	By Block ..	2,345 13 8	
				f	,, Machinery and plant ..	4,209 9 8	6,555 7 4
				g	,, Leave and pension allowances at 14 per cent. of ..	13,768 9 9	1,927 9 8
				h	,, Interest on Capital at 4 per cent. on ..	2,10,387 14 2	8,415 8 3
	Total ..		31,651 0 4		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. RS. A. P.	Item No.	Property and Assets.	RS. A. P.	RS. A. P.	Amount. RS. A. P.
	Capital.			*Block, Machinery and Plant Block.*			
1	Capital of the shops ..	2,07,063 1 6	4	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) ..	170 15 9		*Machinery and Plant.*			
3	Value of labor and materials employed on Workshops job not paid for ..	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	Workshop 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

919/2

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.

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.)

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

GENERAL.
ACCOUNT.

Govt. of (1889) Madras.

PUBLIC WORKS.

Dated March, 28th.

Recd. *Encl.*

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.

919/4

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.

No. 5.

Read—the following paper :—

No. 146 I.

Note by the Acting Chief Engineer for Irrigation.

The accompanying statement prepared in this office, and verified by the Examiner of Public Works Accounts, shows the financial results of the Dowlaishweram Workshops for the last seventeen years.

2. The workshops originally obtained an advance of capital from Government, and the amount outstanding, in the accounts of the late No. 1 Range of the Godávari District, was Rs. 92,653 at the end of 1864-65. This sum was finally debited to Government, and a further sum of Rs. 1,62,551 was drawn, from time to time, making a total of Rs. 2,55,204, of which Rs. 1,16,565 were repaid, leaving a balance of Rs. 1,38,639 at the end of 1881-82. The workshops paid to Government Rs. 1,30,513 for interest on capital, and Rs. 11,953 for leave and pension allowances. The profit realized in nine years amounted to Rs. 28,623, and the loss sustained in the remaining eight years was Rs. 88,785, the result for the seventeen years being a net loss of Rs. 60,162. The financial results of the workshops to the end of 1877-78 were incorporated in the Imperial Accounts; those for the two following years were included in the Provincial Accounts; and those for the last two years were, under G.O., No. 149 I., dated 21st February 1882, included in the Revenue Accounts of the Godávari Delta System, for which system the workshops are maintained.

3. The outlay incurred by the workshops is at present debited monthly to "Deposits," and the receipts credited thereto. At the end of the year the difference is either debited to Tools and Plant, or credited to Revenue Account of the Godávari Delta, according as the charges are more or less than the receipts.

4. Interest on capital, leave and pension allowances, and the amount repaid by the workshops are thus credited to the revenue of the delta, while the capital originally advanced was not debited to that head. It is, therefore, proposed that the liabilities of the workshops at the end of 1879-80 be included in the Revenue Account of the delta under Tools and Plant, and, at the end of each year, the decrease in capital, and the net profit, be shown as recovery of expenditure under the same head, until the liabilities are fully cleared, and then the profit, if any, be credited to revenue. Interest on capital, and leave and pension allowances, are, under G.O., No. 1869 W., dated 17th April 1878, directly paid to Government by the workshops, but the payment for the last five years is simply nominal, as the operations during that period resulted in a net loss which was charged off to Government. It was anticipated that the institution would be self-supporting, but this has not been realized. It is desirable to relieve the workshops of direct payment of interest and leave and pension allowances, and to show the charges as indirect, in order to ascertain how they affect the profit or loss on the transactions of the year. This

course will obviate the necessity of providing annually funds to meet the loss incurred on account of the workshops. The Examiner of Public Works Accounts has agreed to these proposals. The Superintending Engineer, First Circle, estimates the receipts and charges on account of the workshops for the current year as follows :—

Receipts.

	RS.
Decrease to Capital	10,000
Interest on do.	5,550
Leave and pension allowances	2,250
	17,800

Charges.

Loss	3,000

If interest on capital, and leave and pension allowances, be omitted, the result will be a profit of Rs. 4,800, instead of a loss of Rs. 3,000.

Rs. 14,800, the estimated amount of profit and decrease to capital, will be shown in the regular estimate for the current year as a recovery of expenditure under "Tools and Plant," Productive Public Works, Revenue Account, Godávari Delta System.

CHEPAUK,
21st December 1882.

A. S. RUSSELL,
For Ag. Chief Engineer for Irrigation.

To the Acting Joint Secretary to Government,
Public Works Department, Irrigation Branch.

919/5

STATEMENT showing the amounts of debits and credits in the Government Accounts on account of the Dowlaishweram Workshops from 1865-66 to 1881-82.

Years.	CAPITAL ADVANCED TO THE WORKSHOPS.		CAPITAL RECOUPED.		INTEREST ON CAPITAL.		LEAVE AND PENSION ALLOWANCES PAID BY THE WORKSHOPS.		PROFIT PAID BY THE WORKSHOPS.		LOSS PAID BY GOVERNMENT.	
	Amount.	Head of Account to which the amount was debited.	Amount.	Head of Account to which the amount was credited.	Amount.	Head of Account to which the amount was credited.	Amount.	Head of Account to which the amount was credited.	Amount.	Head of Account to which the amount was credited.	Amount.	Head of Account to which the amount was credited.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.		RS.		RS.		RS.		RS.		RS.	
Advance outstanding against the Workshop in the accounts of the late No. 1 Range of the Godávari District at the end of 1864-65.	92,653	Government ..	..	..	..	..	..	..	..	..	..	..
1865-66	46,172	..	..	..	4,841	..	..	..	3,103	..	..	..
1866-67					6,179	..	..	..	..	..	443	..
1867-68	12,193	Tools and Plant, Imperial.	..	..	6,041	Revenue Imperial.	..	..	8,190	Revenue Imperial.	..	..
1868-69	..	..	3,934	Revenue Imperial.	5,883	Do. ..	..	..	..	..	2,639	Tools and Plant, Ordinary.
1869-70	13,563	Tools and Plant, Ordinary.	..	..	8,032	Revenue Miscellaneous.	..	..	..	..	1,710	Do. ..
1870-71	15,226	Do. ..	..	..	8,032	Do. ..	..	..	190	Revenue Miscellaneous.	..	..
1871-72	..	..	1,591	Revenue Miscellaneous.	8,794	Do. ..	..	..	6,772	Do. ..	..	..
1872-73	..	..	17,162	Revenue Imperial Miscellaneous.	8,714	Revenue Imperial Miscellaneous.	..	..	976	Revenue Imperial Miscellaneous.	..	..
1873-74	..	..	6,238	Do. ..	7,856	Do. ..	..	..	4,342	Do. ..	..	..
1874-75	11,232	Imperial Ordinary Special Tools and Plant.	..	..	7,544	Do. ..	..	..	3,139	Do. ..	..	..
1875-76	1,651	Do. ..	..	..	8,106	Do. ..	..	..	830	Do. ..	..	..
1876-77	..	..	11,103	Receipts on Capital Ordinary.	8,188	Receipts on Capital Ordinary.	..	..	1,081	Receipts on Capital Ordinary.	..	..
1877-78	23,526	Capital Ordinary Tools and Plant.	..	..	7,633	Do. ..	..	..	..	..	4,492	Capital Ordinary Tools and Plant.
1878-79	38,988	Provincial Tools and Plant.	..	..	8,809	Provincial Receipts.	..	..	..	..	27,675	Provincial Tools and Plant.
1879-80	..	..	35,744	Provincial Receipts.	10,759	Do. ..	6,951	Provincial Receipts.	..	..	22,774	Do.
1880-81	..	..	26,178	Direct Revenue from P. P. W.	8,972	Direct Revenue from P. P. W.	2,389	Direct Revenue from P. P. W.	..	..	21,296	P. P. W. Revenue Account Tools and Plant.
1881-82	..	..	14,615	Do. ..	6,130	Do. ..	2,613	Do. ..	..	..	7,756	Do.
											88,785	..
Total ..	2,55,204	..	1,16,565	..	1,30,513	..	11,953	..	28,623	..	28,623	Profit.
Amount recouped	1,16,565	..	..	..	..	..	..	..	..	..	60,162	Net Loss.
Net Advance for Capital ..	1,38,639	..	..	..	..	..	..	..	..	..		

Abstract of the results for 17 years.

		RS.
Advance for Capital		1,38,639
Loss paid by Government		60,162
		1,98,801
Interest realized	1,30,513	
Leave and Pension allowance	11,953	1,42,466
Net payments over receipts		56,335

(Signed) A. S. RUSSELL,
for Acting Chief Engineer for Irrigation.

2

2

No. 6.

Order—dated 5th January 1883, No. 4 I., Public Works.

The proposals made by the Acting Chief Engineer for Irrigation regarding the accounts of the Dowlaishweram Workshops are approved.

2. Ordered that a copy of these Proceedings be forwarded to the Government of India, who will be requested to accord sanction to the proposals herein contained.

(Here enter No. 5 I., dated 5th January 1883.)

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

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

No. 7.

Endorsement—dated 5th January 1883, No. 5 I., Public Works.

Forwarded.

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

Exd. S. T. Austin.
Spare Copies

9 P/6

IRRIGATION.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated January, 5th.

Recd. *Encl.*

G.O., 5th January 1883, No. 5 I.

JANUARY.
Nos. 5—7.

109 W

Dowlaishweram Workshops.

Passing orders on the proposals of the Acting Chief Engineer for Irrigation in regard to the accounts of the —.

Presidency Public Works Workshops,
Madras, 18th Jany 1881.

No. 2638 W.

919/7

From
The GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To
The Chief Engineer
P.W.D.

Enclosures.

Sir,

I have the honor to state that Rupees 1,50,000 will probably be required for expenditure by the Workshops during 1881-82.

I have the honor to be,
Sir,
Your most obedient Servant,
W. C. Baddeley Lieut. R.E.
Genl. Supdt. Pres: P.W. Workshops

W

Hon. W. Huddleston

Presidency P. W. Workshops.

From

The General Superintendent,
P. W. Workshops,
Madras,

To

The Chief Engineer
D.P.W.
Madras

No. 2638 W

Dated 18 } January 1881.
Despd. 18 }
Received 19 }

Enclosures. –

Subject.

States that Rs 150,000 will probably be reqd by this Factory during 1881-82 for expenditure

Sanctioned

20/1

20/1/81

P.O. No. 458 W. 27-2-80.

I hope the expendre will be restricted to what is really necessary

Genl. Supt. P. W. Workshops
Exr. P. W. A.

C. 21/1. 22/1/81

With orders

No 212 W 9/9/8

From orders

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 26th Jany 1881

Read the following :—

From the General Supdt: P. W. Workshops } (W. E. No. 2638 W dy 18th Jany: 1881.)

Sanctioned.

2. The expenditure should be restricted to what is really necessary.

26.1

Genl. Supdt: P. W. Workshops ✓
Exr. P. W. Accts: ✓

Despd
26-1-81

Br. 212 W. 3rd Jany

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 21st Feby 1882.

No. 2950 W.

919/9

From
THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To
THE Dy Chief Engineer
P. W. D.
Madras

SIR,

Enclosures.

I have the honor to state that Rs 1,50,000 will probably be required for the operation of the Workshop during 1882-83, and to request that sanction of Government may be obtained.

I have the honor to be
Sir
Your Most Obedt Servt
W C Buddelin Lieut R.E.
Genl Suptt P. W. Workshop

The Hon W. Hudleston

Cir. B No. 537 W of 1st March 1882

Sanctioned.
The expenditure ~~should~~ must
be restricted to what
is absolutely necessary.

23.2.82

24/2

G.O. 458 W. 27-2-80
" 212 W - 26-1-81

1/3/82

Gen Supt. P.W.W.
Ex P.W.A.

Despd. 4.3.82.

Cir 27-2-82 [illegible]

Presidency P. W. Workshops.

From P.W.W. No. 1201

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
MADRAS,

To

THE ....

No.

Dated ....
Despd. .... } February 1882.
Recd. 23 ....

ENCLOSURES.

Subject.

Requests Govt sanction may be obtained for expenditure of Rs. 150,000 for operation of the Workshops for the year 1882/83

B No. 537 W of 1st March 82

Entd. in Receipt Regr.

With orders.

To D.W.
C. No: 1810 9[illegible]/10

The estimate is fixed at the same amount (Rs 150,000) as when the Shops were in full work?

R.S.
2/3.

Call Supdts attention to this & ask to reconsider his ~~estimate~~

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 1st March 1883.

No. 2628 W.

2/3
11

From
THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To
THE Dy Chief Engineer
D.P.W.
Chepauk

SIR,

Enclosures.

I have the honor to state that Rupees 1,50,000 will probably be required for the operations of the Workshops during 1883/84, and to request that sanction of Government may be obtained.

I have the honor to be
Sir
Your most obedt. Servt.
W. Biddulph Lt. R.E.
Genl Supdt., P.W. Workshops

8 ~~8~~ 9

G.O. 212 Wdy 26-1-83
" 537 Wdy 1-3-83

Presidency P. W. Workshops

Pr. No 1810

From

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
MADRAS,

To

THE Dy Chief Engineer
D P W
Madras

No 536 Cd/5th March/83.

It is observed that the estimate for 1883/84 is fixed at the amount sanctioned (Rs1,50,000) for the two previous years when the operations of the shop were more extended. The General Supdt is requested to reconsider the amount of the present estimate

(B.O.)
J.P.
Dr. W.

No. 2628 W

Dated 1st March 1883.
Despd. 1st March 1883.
Recd. 2nd March 1883.

ENCLOSURES.

No 536 Cd/5th March/83

Subject.

Requests Govt sanction may be obtained for Rs.150,000 the probable sum reqd for operations of these Workshops for 1883/84

B. No 820 Wd/ 13 March 1883

Desptd
5/3

To
The Genl Supdt, P. W. Workshops

1/7/3

Entered in the Receipt Register

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 6 March 1883.

No 2657 W.

From

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

919/12

To

THE Deputy Chief Engineer
P. W. D.
Chepauk

Enclosures.

SIR,

With reference to your No 536C of 5th Instant I have the honor to report that Rs1,00,000 may be sufficient to meet the requirements of the P. W. D during 1883-84, but as recent enquiries have shewn that in this Presidency there is scarcely any private trade in the class of work carried on in this Workshop, it is not improbable that in some instances it will be found advisable to allow the Workshop to assist other Departments.

2 Also, as under any circumstances it will be necessary to modify the present system of Accounts, which in itself necessitates exorbitant charges, I am of opinion that before long more iron works will be used by the P. W. D and also that the services of the Workshops will be more generally required.

3 As an instance of this I may mention,

mention that the Workshop had every facility for cutting and storing teak scantlings, but (as in every other class of work) the percentage increased the rate for wood unduly, and Officers preferred either to buy logs and cut them up themselves, or in the majority of cases to make a contract for a year's supply.

4. The advantages that would have been gained by the Workshop being a depôt for the supply of teak were

1st Cheapness, as a large number of logs could have been purchased at one time.

2nd Saving of time in the supply, as the scantlings would have been kept ready for issue.

3rd The wood would have been better seasoned than that obtained by the ordinary methods.

I have the honor to be
Sir
Your Most Obedt Servt
W C Buddelen, Lieut R.E.
Genl Supdt Rly Workshops

+8

Presidency P. W. Workshops.

From P.W.C. No. 2023

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras.

To
The Dy. Chief Engineer
D.P.W.
Chepauk

No. 2657 W.

Dated 6
Despd. 6 } March 1883
Recd. 7

No. OF ENCLOSURES. ✓

B. No. 820 W. d/ 13th March/83

G.O. 212 W. 26.1.81
" 537 W. 1.3.82
No. 536 C. 5.3.83

Subject.

Reports that 100000 Rs may be sufficient for the requirements of the P.W.D. for the year 1883/84 for reasons assigned within

---

B. No. 820 W — 919/14

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 13th March/83

Read the following :—

From the General Supt. P.W. Workshops. H.E. No. 2628 W. d/ 1st March/83
——— do ——— " " 2657 W. d/ 6 — "

D.P.W.

Pending further enquiry now being made — this may be explained to the Supt. of the Workshops

The working Estimate of the Presidency Workshops for 1883-84 will in the present be limited to Rs 50,000 ~~100,000~~ under the circumstances explained by the General Superintendent.

7/3

13/3/83

Genl. Supt. P.W. W.
Ex. P.W. Accts.

Despd. 14/3

B No. 820 W. d/ 13 March/83

B

CH 13/3

June 8

13/3

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 30th July 1883.

No. 561 W.

7 19/15

From
THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To
THE Deputy Chief Engineer
D P W
Madras

SIR,

Enclosures.

As the sum of Rupees 50,000 " " fifty thousand sanctioned in G.O. No 820 W dated 13th March 1883, will be expended by 31st Augt/83, I have the honor to request that a further sum of Rupees 50,000 fifty thousand, may be sanctioned for 1883/84, for the operation of the Workshops.

I have the honor to be
Sir,
Your most obedt Servt
H C Buddle Lieut RE
Genl Suptt PW Workshops

195

B. No 212 W 26.1.81
" " 537 W 1. 3. 82
536 C / 5. 3. 83
B. No 820 W 13. 3. 83

Presidency P. W. Workshops.

From

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras,

To

THE Dy Chief Engineer
D P W
Chepauk

No. 561 W

Dated 30
Despd. 30 } July 1883.
Recd.

ENCLOSURES.

Subject.

Requests to sanction a further sum of Rs 50,000 for meeting Workshop requirements for 1883/84

No 2321 W of 17-8-83

B

[illegible] 6/8

B/

919/16

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

Letter from the General Superintendent P.W. Workshops } W. P. No 561 W of 30th July 1883

~~As the Superintendent P.W. Workshops explains that the Working estimate sanctioned in G.O. No 820 W of the 13th March 1883 will be exhausted by the end of August next, a further sum of Rs 50000 is now sanctioned for the operations of the workshops for the remainder of the year.~~

Note - No specific allotment is required

KB

The Superintendent P.W. Workshops

The Examiner P.W. Accounts

Vide Dy's draft overleaf

[illegible] 31/8

No 1486 C d/ 8th Aug/83

The Supdt P.W. Shops must reconsider this demand with reference to the orders issued regarding gradual restriction of his operations in view to eventual (and perhaps early) closure of the workshops; also with reference to the withdrawal of his assistance to other Depts & dismissal of greater portion of his Estabmt —

C.J.
1/8.

G.O.B. No 212 W d/ 26-1-81
" 537 W d 1-3-83
No 536 C d/ 5-3-83
G.O.B No 820 W d/ 13-3-83

Recd
9/8

To the Genl Supdt P.W.S.

No 1486 C d/ 8-8-83

Seen

The draft has been passed by D.W.

See remarks overleaf

B

Entd. in Recpt. Regist.

6891

D.W. 919/17

No specific appropriation of funds is needed in this case.

If the Supdt's demand be approved, all that will be needed will be an order sanctioning a further expenditure of Rs 30,000.

The amount will be adjusted at the end of the year against the operations of the workshops.

H.A.
14/8

Very good
C.J.
15/8

H.A.

Presidency Public Works Workshops,
Madras, 10th August 1883.

No. 616 W.

419/18

From
The GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To
The Deputy Chief Engineer
P. W. D.
Madras

2 19

Sir,

Enclosures.

With reference to your No. 1486 C. of 8th August 1883, I have the honor to request that Rupees /30,000/ Thirty thousand may be sanctioned for the operations of the Workshops.

I have the honor to be
Sir,
Your most Obedt. Servant
W C Biddulph, Lieut R. E.
Genl. Suptt. P. W. Workshops

15

1486 C 8.8.83
B. 820 W 13.3.83
536 C 5.3.83
B. 537 W 1.3.83
" 2112 W 26.1.81

What funds are available for this? —

CS
14/8

(Vide [illegible])

B

No 2321 W d/ 17th Augt/83

With reference to G.O. No 820 W of 13th March 1883, a further sum of Rs 30,000 is sanctioned for the operations of the Presy P. W. Workshops during 1883-84.

CS
16/8

Cr

D. C.

B. No. 3580 W. 14-12-83.

D
18/8

Genl Supt P. W. W.
Exr P. W. A.
17/9
De
18/9

Presidency P. W. Workshops.

~~P.W.C. No 6891~~

From

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras,

To

THE Dy Chief Engineer D.P.W. Chepauk

No. 616 W

Dated 10 } August 1883.
Despd. 11 }
Recd. 23 }

ENCLOSURES.

Subject.

Requests that a further sanction of 30,000 Rs may be granted for Workshop operations for 1883/84 with reference to his No 1486 C d/ 8th Instant

No 2321 W d/ 17-8-83

Write the order

Entd in Receipt Register

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 8th December 1883.

No. 1037 W.

9/12/9

From

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To

THE Deputy Chief Engineer
Public Works Department
Madras

Enclosures.

SIR,

As only Rupees (3000) three thousand are available for expenditure in January 1884, out of the Rupees (30,000) thirty thousand sanctioned in G. O. No 2321 W dated 17th September 1883, I have the honor to request that a further sum of Rupees (20,000) twenty thousand may be sanctioned for the Workshops for the current year.

I have the honor to be
Sir,
Your most Obedt. Servant
Lieut. R.E.
Genl. Suptt. P. W. Workshops.

Pr 2321 W - 17-8-83.
1486 C - 8-8-83
820 W - 13-3-83
537 W - 1-3-82
212 W - 28-1-87.

Presidency P. W. Workshops.

Dr. No 10988

From

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras.

To

No. ——— W.

Dated
Despd.
Recd. 10/12/83 ——— 188

No. OF ENCLOSURES.

Subject.

No 3580 W of Decr 14th 1883

B/

B/

No 3580 W

PUBLIC WORKS DEPARTMENT.

9B/21

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the Decr 14th 1883

READ the following

From the General Supdt P. W. Workshops (Lr No 1037 W of 8th Decr /83)

G.O. No 820 W of 13 Mar /83
" 2321 W of 17 Augt /83

With reference to the Proceedings noted in the margin, a further sum of Rs 20,000 is sanctioned for the operations of the P. W. Workshops for the remainder of the year.

2. The sanctions for the year (1883-84) now amount to Rs 100,000.

CJ
11/12

JB

Dd 14/12

General Supdt P. W. Workshops
Acct P. W. Accts

11/12

F.C.

B. No. 726 W. 18-3-84

No. 3580 W/ Decr 14th 1883

B

12/12

Presidency Public Works Workshops,
Madras, 7th March 188

C.A.W.

Is this the letter you were looking for? I did not deal with it the P. W. workshops question being pending.

C.S.
14-3.

To
D.W.

This is the letter referred to. The draft can I think be passed. There must be a working Estimate to start with at the beginning of the official year.

R.S.
15-3-84

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 7th March 188 .

No. 1345W.

919 919/23

From

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To

THE Deputy Chief Engineer
Public Works Department
Madras

Enclosures.

SIR,

I have the honor to request that Rupees (50,000 - - -) Fifty thousand may be sanctioned for the operations of the Workshop for 1884-85.

I have the honor to be
Sir,
Your Most Obedt. Servant
W. A. Baddeley. Captn. R.E.
Genl: Suptt: P.W. Workshops

No. 731 W a/18th March/84

The working estimate of Rs 50,000 for the Public Works Workshops for 1884-85 is sanctioned.

The working estimate of Rs 50,000 for the Public Works Workshops for 1884-85 is sanctioned.

15-3-84

15.3.84

2. 1860 W. 30-7-84.

B
18/3

Genl. Supdt P.W.W.
Genl Supdt P.W.W.
Ex. P.W. accts

21/3.
4/4
3/4

Presidency P. W. Workshops.

~~Wk~~ 2117

From
THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras.

To
The Dy. Chief Engineer
P.W.D.
Madras

No. 1345 W.

Dated 7th
Despd. 7th
Recd. 8
March 1884.

No. of Enclosures.

No. 731 W a/18th March/84

Subject.

Requesting that the sum of Rs 50,000/- may be sanctioned for the operation of the Workshops for 1884-85.

W. Whitesbottle
Genl. Supdt Workshops

2291

919

C. A. W.

The last application for funds for the Workshops bears our (No. 2117 and this with file is marked "C. A. W. 8-3-84" and has not come again into the office.

14-3-84

Is there no trace of this?

14-3-84

9/2

C.A.O.

Nothing is recorded in pay book against Cno 2117 –

C.P.
14/3/84

D

It is no doubt with D.W. – I passed it at once.

C.S.
14-3-84

27

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 13th March 1884.

No. 1361 W.

From
THE GENERAL SUPERINTENDENT, 9/2/2
PUBLIC WORKS WORKSHOPS,

To
THE Deputy Chief Engineer
P.W.D.
Chepauk

Enclosures.

SIR,

I have the honor to request that sanction may be accorded for a grant of Rs 1500 for the operations of the shops for March 1884.

I have the honor to be
Sir
Your most Obedt Servt
[illegible] Captn R.E.
Genl Suptt P.W. Workshops

28

28

No (dated March 1884

Enclosed

Presidency P. W. Workshops.

D.W. No 2291

From

THE GENERAL SUPERINTENDENT

P. W. WOR OPS,

Madras.

To

The Dy: Chief Engr

P.W.D.

Madras

No. 1361 W.

Dated	13th	March 1884
Despd.	13th	
Recd.	14	

NO. OF ENCLOSURES.

No 736 W/ 18th [illegible]

Subject.

Applies for a grant of Rs 1500/- for operations of the Workshops for March 1884.

The General Supdt P.W. Workshops

& Examr P.W. Accounts

[illegible]
14/3

W/ [illegible]

PUBLIC WORKS DEPARTMENT.

131

PROCEEDINGS OF THE MADRAS GOVERNMENT.

616/2d

UNDER date the

READ the following

From the Genl Supdt P.W. Workshops Madras (H.E. No 1361 W d/ March 13 1884)

The working estimate of the P. W. Workshop for 1883/84 is increased by Rs 1500, as requested by the General Supdt in the above letter.

The total sanction for the current official year now amounts to Rs 1,01,500.

25

Genl Supdt P.W. Workshops,

Examiner P.W. Accts.

d/ 18/3

C.W.
15-3-84

W.W.
15.3.84

L.B.

Soon

13 [illegible]
[illegible]
187[illegible]

E.C.
21/3.

919/29

Is it intended to
send this Draft to C
for perusal, — or
S.E. [illegible] 5050
11-3-76

2 15-3-76

10W ~~Jab~~

It is proposed to
both the S.E.'s and
draft order to C
It has hitherto
usual to sanction the

without appropriation ap-
as the Workshop transactio
come under the head Susp

In his letter No 1258W
25.3.86. the Cr proposed a
revised system of accoun
the workshops, & the pro
posals with S.S.E. to whom the
were referred - the Cr's pro-
posals will probably cause
some alteration in the
ing practice of sanction
applying estimate for the

Cr
.3.86

21/3

1886.

919/30

P. W. DEPARTMENT.

Current No. 1962

From The Genl Suptt
P.W. Workshops

Enclos.—

No. 1867 W
Dated 5-3-86
Received 13-3-86

Subject.

Requesting sanction
for the grant of Rs
for operations of the
P.W. Workshops for
ensuing
(4000

~~27~~

h June

No. 856 C a/ 3-3-86
G.O. B/ 497 W a/ 24-2-86
G.O. A/ 2751 W a/ 9-12-85
" B/ 654 W a/ 17-3-85
" 3140 W a/ 20-12-84
No. 2277 D a/ 16-12-84
G.O. B/ 1860 W a/ 30-7-84
" 731 W a/ 18-3-84
" 736 W a/ 18-3-84
" 3580 W a/ 14-12-83
" 2321 W a/ 17-8-83
No. 1485 C a/ 8-8-83
G.O. B/ 620 W a/ 13-3-83
No. 536 C a/ 5-3-83
G.O. B/ 537 W a/ 1-3-82
" 217 W a/ 26-1-81

27

C.E.C. 21/3

919/31

REMINDER.

C No. 2116

No. 1148 C

PUBLIC WORKS DEPARTMENT.

To

The Superintending Engineer
V Circle.

Chepák, 20th March 1886

No. 856 C Dated 3rd March 1886.
Revised forms in the Monthly Accounts of the P.W. Workshops sent for favor of remarks.

The undersigned has the honor to invite attention to the { ~~Order~~ Memo. } noted on the margin, and to request that the reply may be expedited.

(By Order.)

~~Capt., R.E.,~~

~~Under Secretary to Government.~~

No. 556 Ca/ 3-3-86
1065 Ca/ 16-3-86
G.O. 3/497 Wa/ 24-2-86
G.O. 2951 Wa/ 9-12-85
G.O. 3/654 Wa/ 17-3-85
" 3140 Wa/ 20-12-84
No. 2277 D a/ 16-12-84
" 1860 Wa/ 30-7-84
G.O. 731 Wa/ 18-3-84
" 736 W d/ do
" 3580 Wa/ 14-12-83
" 2321 W d/ 17-8-83
No. 1486 Ca/ 8-8-83
G.O. 3/820 W d/ 13-3-83
No. 536 Ca/ 5-3-83
G.O. 3/537 Wa/ 1-3-82
" 2122 Wa/ 20-1-82

91

No. 1148 Ca/ 20-3-

25

28

21/3

9/19
32

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

29th July 1880, No. 1,810 W.

General.
Establishment.

Read the following papers :—

9/19

No. 214.

No. 117.

MEMORANDUM.

The correspondence printed with G.O., No. 804, of 28th May 1880 (Public Department), has drawn attention to the fact that the Superintendent of the Public Works Stores and Workshops, though a Public Works Officer, holds a separate appointment of "Storekeeper of Machinery," in regard to which he is under the Public Department, and has under him an establishment (costing Rs. 1,344 annually) paid by the Accountant-General on behalf of that department.

2. This position is anomalous, and might easily lead to misunderstanding; it is therefore suggested that the office of Storekeeper of Machinery be definitely amalgamated with that of Superintendent of Public Works Stores and Workshops and transferred to the control of the Public Works Department, the office establishment of the Public Works Stores being increased by the amount of that now provided for the "Storekeeper of Machinery," and the Public Department being debited with an annual charge equal to the present cost of that establishment.

3. It is an open question whether the Public Department ought not also to bear a proportion of the Superintendent's own salary; but as Lieutenant Baddeley reported that his work as Storekeeper of Machinery is not more than one-tenth of his total work, it is hardly necessary to raise this question. In any case Rs. 500 per annum would be a sufficient debit so far as is at present known.

28th June 1880.

(Signed) R. H. SANKEY, Colonel, R.E.,
Chief Engineer, P.W.D.

To the Secretary to Government, Public Works Department.

No. 216.

Transferred to the Public Department.

28th June 1880.

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Government, P.W.D.

No. 1,336.

Referred to the Accountant-General for his remarks.

Ootacamund,
29th June 1880.

(Signed) R. DAVIDSON,
Chief Secretary.

24

No. 117-A. Endorsement of the Chief Secretary to Government, Public Department, dated Ootacamund, 23rd July 1880, No. 1,477.

From A. C. TUPP, Esq., Officiating Accountant-General, Madras, to the Chief Secretary to Government, Public Department, dated Ootacamund, 20th July 1880, No. 702 N.

WITH reference to your endorsement, No. 1,336, dated the 29th June 1880, I have the honor to state that in addition to the charge of Rs. 1,344 a year for the establishment of the Storekeeper of Machinery contingent charges to the extent of Rs. 240 a year are paid by my office. Both amounts are debited to "29 Miscellaneous," and not to "Administration" as Colonel Sankey apparently supposes.

2. I agree with Colonel Sankey in thinking that the two offices of Superintendent, Public Works Stores and Workshops, and Storekeeper of Machinery should be amalgamated and both be under the control of the Public Works Department, but I do not consider it advisable that the establishment and contingent charges of both offices should be drawn from the Examiner, Public Works Accounts, as this would unnecessarily increase the entries in the Accounts Current between his office and mine, which is very undesirable. I am also unable to see that any advantage would be gained by this change, as the charges for each office would still have to be drawn on separate bills, as the debits in the Public Works Accounts Current would require to be supported by vouchers. I would therefore recommend that the present system of drawing the charges for the two offices should be continued.

THE Accountant-General's letter will be transferred to the Public Works Department with the remark that there is no objection whatever to the Storekeeper of Machinery being solely under the control of that department, inasmuch as the control exercised by the Public Department since 1865 over the Superintendent has been merely nominal.

(Signed) R. DAVIDSON,
Chief Secretary.

No. 118. ORDER THEREON, 29th July 1880, No. 1,810 W.

THE control over the proceedings of the Storekeeper of Machinery that has hitherto been exercised by the Public Department will be transferred to the Public Works Department from date of this order, the office being amalgamated with that of Superintendent, Public Works Workshops and Stores. But under the explanation afforded in the Accountant-General's letter, it will not be advisable to depart from the present system under which the establishment and contingent charges of the Storekeeper's office are drawn through the Accountant-General.

(True Extract.)

Colonel, R.E.,
Secy. to Govt., P.W.D.

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

Exd. A. F. Goodall.
Spare Copies

919/33

GENERAL.
ESTABLISHMENT.

Govt. of {1880} Madras.

PUBLIC WORKS.

To

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS
AND STORES,
&c., &c., &c.

Dated July, 29th.

Issued

Recd. *Encl.*

G. O., 29th July 1880, No. 1,810 W.

JULY.
Nos. 117-118.

Storekeeper of Machinery.—Placing the — under the control of the Public Works Department.

919/34

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

4th April 1881, No. 914 W.

General.
Account.

Read the following papers :—

No. 22. From Lieutenant-Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, First Circle, to the Chief Engineer, Public Works Department, dated Chepauk, 11th March 1881, No. 3,411.

WITH reference to G.O., No. 2,276 W., dated 1st October 1880, I have the honor to forward the Report of the Committee upon the superfluous stock in the Public Works Divisions.

2. The papers sent to me are returned, together with other documents that have been handed over for the Committee's consideration.

Report of the Committee appointed to investigate and report upon the Superfluous Stock in the hands of the Public Works Department, &c.

VIZAGAPATAM DIVISION, FIRST CIRCLE.—The value of articles on the stock register has already been reduced to Rs. 712, and out of this the value of asphalte is Rs. 593.

The Committee recommend that, as has been proposed by the Executive Engineer, the asphalte be charged at its book value to the Hill Jail works at Párvatipur. Upwards of 4 tons will be used there at a cost of Rs. 488, and there will remain in store a little over 1 ton to the book value of Rs. 105 to be charged to works hereafter as the supply may be used up.

2. In August last the Superintending Engineer directed the sale of articles of stock in the Ganjam District ; these were small stores, metals, some wood and bamboos, painters' stores, and miscellaneous articles that had been lying by for some years and were useless, or not likely to be issued to works. The book value of the stock was Rs. 3,656-14-10, and the loss by auction sale has been Rs. 1,678-0-1. The various articles had been purchased on the stock account, not for any specific works ; and the Committee recommend that the loss on the sale may be written off to Profit and Loss.

3. CUDDAPAH DIVISION.—In the Bellary District stock has been ordered to be sold to the value of Rs. 2,005-12-11 ; there remains only one item, Rs. 153-9-8, the value of fuze which is not wanted and is unsaleable at Bellary.

The Committee recommend that this fuze be sent to the Public Works Stores at Madras to be disposed of there.

4. In the former Anantapur Division there are wooden doors and windows that have been on hand for some time to the value of Rs. 2,621-4-4. The Superintending Engineer has kept these articles to see whether the Sub-Magistrate's Cutcherry at Bookapatnam will be sanctioned in the year 1881-82. Unless the stock can be transferred to this work, there is no prospect of the articles being turned to account ; and the Committee recommend that, provided there is no entry in next year's budget for the Bookapatnam Cutcherry, the stock should be sold by auction.

5. In the Kurnool District stock to the value of Rs. 1,545-7-1 has been ordered to be sold ; and the Committee recommend the further sale of wood-work prepared for a cutcherry to be built at Kurnool, as there is no likelihood of the articles being utilized for a long time to come. The book charges of these articles are Rs. 1,493-0-6, and there will remain only the sum of Rs. 151-8-5 on the stock register for the Kurnool District.

In the Cuddapah District there is no stock.

6. NELLORE DIVISION.—The value of stock in hand on the 30th September last was Rs 3,567-13-6. The Executive Engineer has proposed to send to Madras some iron posts to be melted ; they are called iron calingulah posts, and are valued at Rs. 807-7-3 ; but as calingulahs have been given up, the posts are of no use. There are graduated strips of papers meant to be pasted on levelling staves ; these being obsolete, the Executive Engineer proposes to destroy them ;

the book value is Rs. 6-4-9. There are two items, viz., glass tubes and steam gauges, Rs. 101-1-0, and leather belts, Rs. 45, which the Executive Engineer would transfer to another division, as there is no probability of their being used at Nellore.

The Committee recommend that these articles be sent down to the Public Works Stores at Madras for disposal excepting the useless paper scales.

The Superintending Engineer lately authorized the sale of articles entered as of the value of Rs. 2,263, but as yet those of the book value of Rs. 1,303 have been sold, leaving the sum of Rs. 960 to be cleared off. The value of stock will then become reduced to Rs. 1,648.

There are some tons of old and useless cast iron truck wheels at Nellore that have been charged to the Anicut works. Correspondence has been lately going on with a view to the Superintendent of the Workshop at Madras taking over the wheels as old iron.

7. The wood-work that has been sold in the Kurnool District was made up for a Taluk Cutcherry at Nandyál; the building has not otherwise been begun, but an estimate will shortly be submitted for sanction. The Committee recommend that the loss by sale of the materials that were made up ten years ago be charged to this future estimate.

The materials for barracks at Bellary were ordered to be prepared on the stock account in G.Os., Nos. 2,261 and 2,274, of the 24th and 25th September 1872; but further barrack accommodation has not been required, and is not likely to be called for, and no estimate has been made.

The other wood-work at Anantapur and Kurnool was made up in anticipation of cutcherries being built, but the buildings have not been commenced, and there are no estimates framed for them.

The Committee therefore are of opinion that the loss by sale of these building materials and of the two useless items in the Nellore Division must be written off to Profit and Loss.

8. UPPER GODAVARI.—The Superintendent of Works sent with his letter, No. 2,120, of the 20th September 1880, three lists of articles of all kinds lying at Dumagudiem. Mr. Walch proposed to keep there a certain quantity of machinery and stores; to sell a portion on the spot; and to remove the rest to Dowlaishweram. Mr. Walch proposes—

(1.) To sell at Dumagudiem, or to keep for transfer to any Public Works Division that may make application, the machinery not required for the works at Dumagudiem; and to advertise the machinery for sale there, as it would not pay to send the machinery to Calcutta or elsewhere by sea.

(2.) To keep at Dumagudiem the survey and mathematical instruments that are wanted there; to send a few to Dowlaishweram and the rest to the Public Works Stores at Madras.

(3.) To sell at Dumagudiem two wooden flats that are in bad order; to keep the boats and punts that are wanted on the works; and to transfer one jolly boat to Dowlaishweram.

(4.) To keep at Dumagudiem one cart gun carriage; to sell the others; and to sell or transfer 200 tramway wheels.

(5.) To sell a portion of the timber at Dumagudiem; to keep there for use a small supply; and to remove the rest to the Dowlaishweram Workshop on the terms laid down in G.O., No. 3,153 W., of the 5th August 1878.

(6.) To sell nearly all the metals at Dumagudiem, keeping a reserve there, and sending a small supply to Dowlaishweram.

(7.) To keep a portion of the small stores and miscellaneous articles at Dumagudiem, and to sell the remainder there.

The Committee have referred to Mr. Walch for some further details of his intended distribution of the stores, and some slight modifications have been made. The result is shown in the enclosed abstract statement, which gives the number of items, with their value, to be kept and sold, in separate columns for Dumagudiem and Dowlaishweram.

The Committee recommend that the Government property be disposed of as shown in this abstract, whereby articles of the book value of Rs. 52,713 will be sold as surplus or not in good condition; articles valued at Rs. 18,408 will be kept; those to the value of Rs. 12,747 at Dumagudiem and of Rs. 5,661 transferred to Dowlaishweram. Of the stock, &c., kept in hand, there is machinery valued at Rs. 6,960 and timber valued at Rs. 5,790, so that the value of tools, floating stock, and other stores to be retained at Dumagudiem will be brought down to Rs. 4,405.

The Committee are of opinion that the loss of sale of machinery, floating stock, rolling stock, and London stores should be charged to Works; and that the Superintendent of Works should specify the estimates to which the charges of loss shall be debited after ascertaining, as far as possible, for which specific works the different articles were purchased. The loss on the other stores cannot be much; the small stores, timber, and miscellaneous articles were obtained for general purposes; and the Committee recommend that the loss by sale be written off to "Profit and Loss."

UPPER GODAVARI.

ABSTRACT of Lists of Articles at Dumagudiem and of the proposed distribution of them.

Description of Articles.	To be kept at Dumagudiem.		To be sold at Dumagudiem.		To be taken to Dowlaishweram				Remarks.
					To be sold.		To be kept.		
	Item Number.	Value.	Item Number.	Value.	Item Number.	Value.	Item Number.	Value.	
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
List No. 1.									
Small Stores	17	539 7 8	28	3,767 13 3	6	174 9 1	...	...	
Building Materials	1	160 3 11	...	...	...	...	...	...	
Timber	...	1,930 0 9	...	11,218 0 0	...	...	...	3,860 0 0	
Metals	...	500 0 0	* 11	10,758 12 2	...	...	3	1,109 8 8	* The value of the 11 items is Rs. 11,258. The Superintendent of Works desires to retain metal to the value of Rs. 500 out of the above.
Miscellaneous	7	79 5 11	11	101 4 0	2	4,344 1 4	...	...	
List No. 2.									
Survey and Mathematical Instruments.	16	251 0 0	...	...	...	...	3	33 0 0	Fifteen other items are proposed to be sent to Madras, their value being Rs. 295.
Machinery	19	6,451 0 0	17	3,642 0 0	1	350 0 0	5	509 0 0	
Floating Stock	6	715 0 0	2	100 0 0	...	...	1	100 0 0	
Rolling Stock	1	400 0 0	4	1,416 0 0	...	... ×692-0-0	...	...	
Tools	66	1,292 5 0	61	3,169 1 9	21	~~692 0 0~~	...	...	
Furniture	16	408 8 0	1	40 0 0	...	...	...	...	
London Stores	...	...	2	11,910 0 0	...	...	...	...	
List No. 3.									
Machinery	...	...	2	60 0 0	...	...	1	50 0 0	
Tools	3	14 0 0	5	54 0 0	4	53 0 0	...	...	
Rolling Stock	...	...	2	184 0 0	...	...	...	...	
Small Stores	...	...	10	471 0 0	...	...	...	...	
Furniture and Fittings ...	2	6 0 0	3	203 0 0	1	5 0 0	...	...	
Total ...	...	12,746 15 3	...	47,094 15 2	...	5,618 10 5	...	5,561 8 8	
		RS.		RS.		RS.			
To be sold		...		52,713		...			
To be kept		18,408		...		71,121			
				Value of instruments to be sent to Madras ...		295			
					Total ...	71,416			

× vide G.O. No. 1350 W d/30 May/81 (C. No. 3160 of 81)

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9. GODAVARI—IRRIGATION—FLOATING PLANT.—The Committee have examined the statement of floating plant to be maintained in the year 1881-82 as printed in G.O., No. 550 I., dated 26th August 1880.

"*Thistle.*"—The machinery of this steamer is entered as old and worn; but the Superintendent of Works states that the machinery is repairable, and the boat useful; he recommends that she should not be sold.

"*Little Nell.*" "*Fawn.*"—These two steamers are to be advertised for sale by the Superintendent of Works.

No. 12 Iron Trap Punt is entered as sunk in a main canal. Enquiries having been made why an annual maintenance is proposed, and the duty shown to be that of conveying silt, it is explained that attempts will be made to raise the punt when the canal is closed with a view to her being brought into use again.

No. 97 Iron Flat is stated to be too unwieldy for general use; but it is explained that the flat is useful on particular occasions, and the Superintendent of Works thinks she ought to be kept.

Range Boat No. 5 has already been sold, and Range Boats Nos. 9 and 10 are to be sold shortly.

The rest of the floating plant is said not to be in excess of requirements or in unserviceable condition.

A list of the floating plant in the Godávari District is sent up annually to the Chief Engineer for Irrigation, in order that provision may be made in the budget; and the Committee have no further remarks to make on this head.

The cost of the *Fawn* has been charged to the Capital Account, Productive Public Works, of the Godávari Delta; the sale proceeds are therefore to be credited to receipts on that Capital Account.

The cost of the *Little Nell* has been charged to general plant of the Godávari Eastern Delta, and the sale proceeds are to be credited to the Revenue Account, Tools and Plant, Productive Public Works, Godávari Delta.

10. STEAMER "PRINCE."—The Steamer *Prince* was ordered to be sold by the Marine Department in G.O., Public Works Department, No. 587, of the 22nd February 1877. A sale has not been effected, and in G.O., Judicial Department, No. 1,396, of the 8th August 1879, a telegram is recorded directing the Collector of Cocanada to have the *Prince* taken over the anicut for use at Rajahmundry. On a question raised by the Accountant-General as to the incidence of charges connected with the *Prince*, it was laid down in G.O., Judicial Department, No. 2,742, of the 24th October 1879, that "the *Prince* is maintained from Port Funds," but all special additional charges, *i.e.*, not ordinary charges, are to be debited to the department on whose account they are incurred.

On the 2nd September 1880 the Master Attendant wrote to the Chief Secretary that the Marine Department has no need of the *Prince*; that the vessel has not been taken over for the use of the Marine Department; and that she is employed under the orders of the Public Works Department. The Superintendent of Works, Godávari, states in his letter, No. 1,997, of the 20th October 1880, that the *Prince* was handed over to the Master Attendant at Cocanada on the 21st December 1876, and that she was by the Marine Department placed at the disposal of the Military Department in 1879, the Public Works Department having nothing to do with her beyond carrying out some repairs and supplying some fuel at the request of the Military authorities.

The Committee believe that the *Prince* is no longer required at Rajahmundry by the Military Department; and as she was condemned nearly four years ago, the Committee recommend that she be sold at an early opportunity. Again, as the vessel was ordered to be sold by the Marine Department in February 1877, and her maintenance was made chargeable to Port Funds, the Committee are of opinion that the present charge and arrangements for sale should be in the hands of the Marine Department.

The *Prince* was originally charged to general plant, and the sale proceeds will be credited to the Revenue Account, Tools and Plant, Productive Public Works, Godávari Delta.

11. DOWLAISHWERAM WORKSHOP.—The Executive Engineer in charge of the Workshop considers that there is no stock in excess of requirements. The value of the stores in hand on the 31st October 1880 was—

	RS.	A.	P.
Stores	43,450	3	8
Timber	21,311	11	9
Manufactured Articles	4,742	5	3
Total ...	69,504	0	0

The average value of issues during the last three years has been—

	RS.
Stores	28,498
Timber	18,260
Manufactured Articles	11,527
Total ...	58,285

The Superintendent of Works also states that there is no unnecessary stock in hand. But the above figures show that while the manufactured articles have been brought down to less than a half year's issues, there are still stores to last for 18 months and timber for 14 months.

The Committee are of opinion that endeavours should be made to keep the value of stores in hand within Rs. 30,000.

12. GODAVARI WESTERN DIVISION.—The stock return shows only some building materials the value of which is less than Rs. 1,000.

13. GODAVARI EASTERN DIVISION.—The stock in hand on the 30th September 1880 consisted of—

	RS.	A.	P.
Materials at Dowlaishweram valued at	10,971	9	7
Stores at Dumagudiem	38,529	5	1
Stores kept at the Sappers' Cantonment	13,563	14	7
Total ...	63,064	13	3

The total amount standing in the Examiner's books to the debit of the division is Rs. 94,565-11-7, and the Executive Engineer explains that the difference of Rs. 31,500-14-4 is the amount of stock manufacture and carriage which has not been included in the stock register. The stores at Dumagudiem have been dealt with under the head of Upper Godávari, and deducting their value from the total debit, there remains the sum of Rs. 56,036-6-6 as the book value of the stock in hand. The stores in the Sappers' Cantonment consist chiefly of metals valued at upwards of Rs. 11,000, while the value of small stores is Rs. 2,185. The Committee consider that, whereas there are large stores in the Workshop close by, these items are not necessary, and that the manufactured articles of the value of Rs. 31,500 are much beyond the requirements. The issues in the past year have been to the value of Rs. 34,618, and while there appears to be the need of keeping in hand a considerable supply of stone and other materials at Dowlaishweram, the Committee think that the value of stock in hand ought to be brought down to Rs. 20,000. The large balance under the head of Manufactured Articles may be reduced by suspending further manufacture until the reserve limit is attained.

14. KISTNA WESTERN DIVISION.—There is no stock.

KISTNA EASTERN DIVISION.—The stores of the Kistna Workshop have recently been amalgamated with those of the Eastern Division. The Executive Engineer reports that the stock in hand on the 30th September 1880 was of the value of ... Rs. 58,695 0 0

And the value of manufactured articles is given as ... „ 19,940 0 0

Total ... Rs. 78,635 0 0

The Superintendent of Works has stated that he thinks there should be a maximum reserve of about Rs. 48,000 arrived at thus:—

	RS.
Small Stores	1,000
Building Materials	5,000
Timber	20,000
Metals	9,500
Miscellaneous	4,500
Manufacture in Workshop and Quarries and Kilns	8,000
Total ...	48,000

The average value of issues during two years is given by the Superintendent of Works as Rs. 5,046 per month, while the value of the balance of stock on the 1st October 1880 was Rs. 58,695, or nearly twelve months' supply. But while the stock balance in hand of some items is moderate, in others it is very high; thus there is a supply of small stores for eighteen months—

Timber	21·6
Metal	28·4
Painters' Stores	21·2

The Superintendent of Works proposes to retain stock articles to the value of Rs. 43,468, to be used up within the next eighteen months, and to dispose of articles to the value of Rs. 15,227. The Executive Engineer's list, dated the 24th December 1880, shows the proposed method of dealing with stock, viz., some items to be sold locally at Bezváda and other items to be sent either to Dowlaishweram or to Madras.

As there are already more stores than are wanted at Dowlaishweram, the Committee are of opinion that the superfluous stock at Bezváda should be sent to Madras to the Public Works Stores for disposal. The enclosed list shows that the book value of these stores is Rs. 13,488-10-7.

The same list shows various articles which may be sold at Bezváda, their book value being Rs. 1,738-14-10. These stores have all been purchased on the General Stock Account, and thus the loss by sale will have to be charged to Profit and Loss.

15. The Executive Engineer has furnished another list, enclosed, dated the 7th January 1881, of machinery and tools and plant that are not required in the division. The list contains twelve items that may be sold on the spot; twenty-two items that cannot be disposed of locally; and two items of wagons, of which a part can be kept and the rest should be sent away.

The Superintendent of Works recommends that the old cast iron articles should be sent to Dowlaishweram for the foundry. There are old machines, blocks, log wheels, &c., which will not be used where they are, and are not likely to be sold there.

A good deal in the way of superfluous machinery and plant is proposed to be offered for sale in the Godávari District; and the Committee think that it will be preferable to send the stores by canal to Madras, to be disposed of by the General Superintendent of Public Works Stores.

The items in this list have already been charged to Works, and the sale proceeds will be credited to the sources from which payment was originally made; if from Revenue, credit will be given to Tools and Plant; and if from Capital, to Receipts on Capital Account.

16. On the subject of the stock reserve the Superintendent of Works writes that, though the amount set down by him for timber is high, viz., Rs. 20,000, his reasons are that, as a rule, there are no local markets; that when required a year's supply would have to be bought at Cocanada or Coringa, and it might happen that the annual supply could not be got round before the closing of the canals in March. A good stock of large timber is required for heavy works, such as lock gates, and inconvenience will occur if the stock is kept too low.

Upon this explanation the Committee are of opinion that a liberal margin may be necessary in calculating the limit of the general reserve stock; but they still think that this should not be set down at a higher figure than Rs. 20,000.

LIST of Surplus Stock not required in the Kistna Eastern Delta.

To be sent to Public Works Stores.

			Book Value.		
			RS.	A.	P.
Plumbago	lb.	979	195	14	6
Angle iron of sizes	,,	33,962 }	3,450	0	0
Crane bearings, cast iron	,,	797 }			
Flat bar iron	,,	21,613	1,447	0	5
Sheet iron	lb.	64,129	6,901	12	6
Crucibles, large	No.	100	70	11	3
Stoney's valve	,,	1	1,423	3	11
			13,488	10	7

To be sold at Bezváda.

Yapee wood	c.ft.	360	155	7	2
Railway old iron	...	...	189	0	1
Lead sheets	lb.	1,484	330	1	4
Sundry iron	,,	1,763	52	5	4
Copper, old	,,	60	22	3	4
Gun metal	,,	162	70	14	0
Three items of paint	,,	515	91	4	11
Oxide of lead and yellow clay	...	...	27	14	6
Wooden gates	...	...	4	13	10
Leather, Madras and Europe	lb.	350	404	7	3
Camp stools and canvas, do.	No.	18	25	13	2
Small board	...	...	0	7	9

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Spurs	No.	2	4	10	7
Iron cot	,,	1	18	15	4
Copper plate	,,	1	13	7	1
Water tubs on wheels	,,	5	7	8	0
Venetian windows	,,	14	241	0	0
Bandy wheel	,,	1	23	0	0
Semi-circular windows	,,	3	36	0	0
Wooden leg	,,	1	6	3	6
Salvages	,,	17	11	6	4
Telegraph wire	,,	36	1	15	4
			1,738	14	10

LIST of Machinery and Tools and Plant no longer required in the Kistna Eastern Division.

Class.	Item No.	Names of Articles.	Balance.	Remarks.
Machinery.	42	Machine, stone-breaking	3	Cannot be sold or disposed of locally.
	50	Pump, portable, double	1	Do. do.
	...	Machine, brick-making, with pug mill.	1	Do. do.
	...	Machine, hulling, with under-shot water wheel and pieces.	1	Do. do.
	...	Air engine	1	This is believed to be an air engine, but it is not known why or when it came here, and it cannot be disposed of here.
Tools and Plant.	...	Axle with one wheel	1	Might be auctioned here.
	...	Do. with Calcutta wheels	109	These are flanged wheels for trucks.
	...	Do. Dowlaishweram with wheels...	1	Do. do.
	...	Do. do. wheels ...	107	Do. do.
	...	Barrow wheels	12	Might be auctioned here.
	...	Bed keys	2	For screwing up wooden beds.
	...	Barrels, iron, empty	34	These are really old paint kegs, and should not appear in the tools return. They might be disposed of here or kept for sending out tar, &c.
	...	Bill crank for old wooden pump ...	1	Might be sold here.
	...	Brick moulds, brass, solid	5	Do.
	...	Do. do. bind	19	Do.
	...	Blocks, iron, quadruple, 12 inch ...	2	Could not be disposed of here.
	...	Do. do. 10 ,, ...	2	Do. do.
	...	Do. do. 9 ,, ...	2	Do. do.
	...	Cranks	2	Might be sold at Bezváda. Of old hand paddle boat.
	...	Calcutta wagon wheels	4	Cannot be disposed of here.
	...	Cog wheels of sorts	31	Do. do.
	...	Dog wheels	16	} Cannot be disposed of here. Wrongly named; are really Pawl wheels
	...	Dog iron	23	}
	...	Dressed Pegu teakwood logs ...	1	Might be sold here.
	...	Pinions for crane	32	Do.
	...	Pullies, crane	7	Do.
	...	Paddle wheel crank	1	Do.
	...	Wagons, complete	12	Five to be kept.
	...	Do. wheel, pairs	40	Cannot be disposed of here.
	...	Do. side tip, with fittings ...	16	Four to be kept.
	...	Wheels, large, for Dowlaishweram crane.	8	Do.
	...	Do. for crane	8	Do.
	...	Do. iron wagons, pairs ...	8	Do.
	...	Do. large, Calcutta, axle ...	1	Do.
	...	Wooden wheel, old	1	Do.
	...	Old boiler (not in lists)	1	Might be sold here being useless.

BEZVADA,
7th January 1881.

(Signed) J. D. GRANT,
Executive Engineer, Eastern Division.

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17. COIMBATORE DIVISION.—The stock balance at the close of September 1880 was only Rs. 779-11-9, of which the Executive Engineer proposes to retain all except two items valued at Rs. 32-4-0. He reports all can be used; the Committee therefore propose to accept his proposals, and recommend that the small unserviceable balance should be met by increase of rates on the remaining items.

18. PRESIDENCY DIVISION.—The stock balance in this division on the 30th September 1880 amounted to Rs. 2,063, of which the Superintendent of Works proposes to sell about 900 rupees worth, consisting chiefly of made-up doors and windows. It is clearly impossible to adjust this loss by increase of rates on the remaining articles of stock. The doors and windows were obtained for works the accounts of which are not yet closed; the Committee therefore recommend that the loss incurred by the sale should be debited to those works, the excess over estimate being covered by supplemental sanction, if necessary.

There is an item of 446 granite stones at Madras valued at Rs. 213-11-4. These stones have been on hand for some time; they are of no real value, but were brought away from old native buildings. The Superintendent of the Government Museum would be glad to take them over free of cost, and he would make use of the stones as posts about the Museum grounds.

The Committee recommend that the Superintendent of Works may be authorised to hand over the stones to the Superintendent of the Museum.

19. CHINGLEPUT DIVISION.—The stock balance on the 30th September 1880 was Rs. 4,332, of which Rs. 1,414-7-9 stand against an equilibrium valve which is stated to be in position at the Red Hills.

In regard to the rest, the Executive Engineer proposes to sell iron valued at Rs. 41-8-0 and worth, according to his estimate, only Rs. 10. Some granite stone, the book value of which is Rs. 1,614, the Executive Engineer considers not really worth more than Rs. 325. There is also gunpowder valued at Rs. 241, which it is stated is not required in the division.

The Committee recommend the following adjustments:—

(1.) The equilibrium valve should be charged to the work to which it was issued and on which it stands.

(2.) The loss incurred by the sale of the iron and granite stones to be debited to Profit and Loss, as the accounts of the works for which they were obtained have long since been closed.

(3.) The powder should be transferred to the Ordnance Department for deposit and issue when wanted by other parties.

20. MADRAS HARBOUR WORKS.—The stock balance on the 30th September 1880 stood at Rs. 1,88,048-3-5. The statement submitted contains proposals regarding items the book value of which is only Rs. 16,130. No returns have been received from the Superintendent for two years, showing what stock and tools and plant he actually has on hand; and until these are furnished the question cannot be dealt with. The Committee are consequently unable to make any recommendations. The subject is of the less importance, as the Madras Harbour Works will cease to exist as a division in another year, and all accounts connected with them will be finally closed.

21. NORTH ARCOT.—In this division there is practically no stock, the only article, valued Rs. 64-14-0, on hand being a rope. An early opportunity should be taken to charge this off to the work on which it may be required, and if such is not likely to occur, it should be sent to the Public Works Stores for disposal.

22. PRESIDENCY STORES.—The balance on hand on the 30th September 1880 was valued at Rs. 4,04,236-10-6. The Superintendent has submitted a list of the stores in stock divided into four classes:—

A. Articles not likely to be used within 18 months.
B. Articles which he considers should be kept in stock.
C. Articles the outright sale of which is recommended.
D. Stores received from district officers which can be repaired and kept for issue when indented for.

In regard to Class A, the Superintendent estimates that the sale of these articles by auction, or by tender, would probably involve a loss of about Rs. 98,000. Judging by past demands from the Railway Companies and the public generally for similar stores, he considers that if the extra percentages as per margin at present charged to other than public departments were removed, and the stores for sale extensively advertised, purchasers would be found. As the outright sale of these stores will undoubtedly involve heavy loss, and they are of exceptionally good quality, the Committee are of opinion that, before the outright sale is ordered, the proposals of the Superintendent should be tried for some time, not only for the stores enumerated in Class A, but for all those in stock, giving the Superintendent the additional discretion of reducing the book-rate in cases in which he may consider it necessary to ensure a sale, the loss being debited to "Profit and Loss."

Instruments 15 per cent.
Machinery 17 ,,
Tools and plant 20 per cent.
Stock 22 per cent.

23. The articles in Class C reported as quite unserviceable, and kept on the books without value, the Committee recommend should be sold by auction at an early date. The Committee also recommend that the Superintendent be ordered to submit a full report of the result of the experiment before the close of the official year 1881-82. It is further recommended that no further stores of any description should be purchased or indented for without estimates for the same being submitted and sanctioned under the rules applicable to Original Works.

24. CONSULTING ARCHITECT DIVISION.—On the 30th September 1880 the balance at debit of stock was Rs. 46,465-2-1, of which Rs. 42,743-7-11 is charged on account of manufacture and carriage. The difference between these two figures (Rs. 3,721-10-2) represents value of articles on hand, which the Consulting Architect states will be required for works in progress. The large sum of Rs. 42,743, however, is thus accounted for by the Consulting Architect:—

	RS.
Value of patent pottery kiln	26,454
Do. of sheds	5,388
Do. of land	3,589
Stock actually on ground	4,271
Do. issued but not charged	3,041
Total ...	42,743

It is reported that the actual debit to the kiln will be reduced at the end of the year to Rs. 24,000, but that the whole sum on account of the brickfield remaining unadjusted will come up to Rs. 33,000. The kiln was constructed in the year 1873, and had the proper procedure of charging a fair percentage to all outturn and crediting it to the brickfield been followed, this large sum would not have remained to be adjusted at this late period.

Mr. Chisholm states that with General Walker's concurrence in 1875 a sum of Rs. 20,000 was entered in the estimates for the Post Office and Telegraph Office as a fair sum to charge off in return for the benefit those buildings would derive from the kiln. From the accounts it appears that nothing has yet been charged.

Under these circumstances, the Committee consider that, as it would not repay the labor that would be necessary to go back upon the accounts of past years to enable the Consulting Architect to charge off the correct percentage rate to all the issues, it may, as a special case, be considered permissible to charge off the lump sum of Rs. 20,000 as originally proposed, the Consulting Architect being given to understand that he will be held personally responsible that he does not again allow such an accumulation of debits to arise without making the necessary adjustments month by month to the credit of his manufacture account.

25. WEST COAST.—The stock balance of the division on the 30th September 1880 was Rs. 13,656, of which Rs. 1,466 is for "manufacture and carriage." The Executive Engineer proposes to sell the lime kilns with sheds at Wellington and Ootacamund, and also stock to the value of about Rs. 2,300. The remainder to be retained, as being likely to be required for works within the next 18 months.

The kilns should before now have been written off the books by debit to the works for which they were originally constructed. The accounts of these have long since been closed, and as the Executive Engineer reports that the kilns are practically useless, the Committee recommend that if a purchaser can be found, they may be sold and the loss debited to Profit and Loss. In any case the kilns should be written off the stock accounts.

On the stock he proposes to sell the Executive Engineer estimates the loss will be about Rs. 1,050, which he proposes to distribute as follows:—

	RS.
I. By debit to Works	112
II. By debit to Works and Profit and Loss	362
III. By debit to Profit and Loss	582

As the articles enumerated under Classes I and II will be required for works, the Committee are of opinion that the whole value should be charged off to these works, provision being made in the estimates for the exceptionally high charges by entering slightly increased rates.

As it appears that the articles in Class III will not probably be required for works, the Committee recommend that they may be disposed of as the Executive Engineer proposes and the loss debited to Profit and Loss.

The articles as per margin the Executive Engineer considers may be useful to the Local Fund Boards; they should therefore be offered to them, the Executive Engineer being left discretionary power to accept a lower sum than the book value, should he consider it for the interest of Government.

	Book Value. RS.	A.	P.
211½ Patent Fuze Coils	105	12	0
243 Do.	128	10	0
7 Iron Plates	88	8	11

26. The stock expenditure during the period from October 1879 to 30th September 1880 is shown to be Rs. 5,544, chiefly under "Building Materials" and "Miscellaneous."

Most of the articles under these heads can be obtained when necessary for works after they are sanctioned; the Committee therefore are of opinion that the limit for reserve stock should not be fixed at a higher sum than Rs. 2,000, as that limit should amply suffice to admit of any stock being kept which it is known cannot be obtained within a reasonable time, and which it is considered should be retained as being likely to be required for emergencies.

Every endeavour should be made to reduce the stock balance to this limit, and lower if possible.

27. PRESIDENCY PUBLIC WORKS WORKSHOPS.—The Superintendent submits a list of stock belonging to the Workshops, the total book value of which is Rs. 1,43,513. He proposes the transfer to the Public Works Stores of articles to the value of Rs. 1,00,851-6-4, with a view to their sale eventually, and to the immediate relief to the Workshops of the interest charges. Rs. 33,540 worth of stock he proposes to retain, and other articles valued at Rs. 9,121-0-1 he suggests should be sold by auction. Of the articles proposed for transfer to the Stores the Committee are of opinion that those as per margin should be sold and not retained, as being likely to realize more now than if kept for an indefinite period. The principle involved in the transfer of manufactured goods and other stores from the Workshops to the Public Works Stores should not, the Committee are of opinion, be as a rule permitted, inasmuch as it would tend to encourge over-manufacture of articles not immediately required in seasons when the shops are short of work, so as to keep them going and possibly make them appear to be profitable when the reverse is the case. As the object of the present proposals is, once for all, to endeavour to place the Workshops on a satisfactory footing by relieving them of all charges not properly belonging to them, the Committee recommend that the transfer of the remaining articles, valued at Rs. 96,734, to the Public Works Stores may, as a very special case, be sanctioned, the same steps being taken for their early disposal as have been recommended for the other Public Works Stores.

	RS.	A.	P.
94 Wheel barrows valued at	1,598	0	0
11 Wall brackets	104	8	0
1 Tent	185	0	0
3 Trestle cots	90	0	0
5 Copying presses	236	4	0
7 Iron camp cots	132	3	9
Vulcanized Indian Rubber	1,881	0	9
Total	4,127	0	6

28. The articles proposed by the Superintendent to be retained, as being likely to be used within the next 18 months, consists chiefly of metals, fuel, tools, &c.; these retention may therefore be sanctioned, as may also, in the opinion of the Committee, the proposals in regard to the auction of stock valued at Rs. 9,121. No purchases of fresh stock should, however, be allowed, and materials required should be obtained on indent from the stores for specified jobs.

29. The Superintendent represents that the value at which the machinery stands on the books is considerably in excess of the real value, and gives a comparative statement showing the book value and that at which he estimates the present value of each machine, the totals being as per margin. The difference, Rs. 19,546, he wishes to be written off to Profit and Loss account.

	RS.
Total book value	86,759
Superintendent's estimate	67,213
Difference	19,546

Depreciation of machinery has been, since the year 1870-71, charged off at 2 per cent. under the marginally-noted orders.

G.O., No. 668, dated 7th March 1871.

It appears to the Committee that this is too small a percentage to deduct, as it is improbable that the machines will be effectively used for the number of years represented by that small depreciation percentage. It is natural that those responsible for the Workshops should desire low depreciation charges, as thereby fewer calls are made upon the gross receipts before the net profit is brought out, and hence the revenue is made to appear as great as possible; but it appears an unsafe procedure to admit, for the real facts will eventually force attention and compel a large write off at some future date.

This has been in a measure proved by the past history of the Workshops, and it would appear that 5 per cent. would be a more reasonable percentage charge to fix for depreciation charges, including cost of repairs on account of machinery. Prior to the year 1870-71 the charge for depreciation was written off at 10 per cent. The accounts show that since 1872-73, besides the depreciation charges, heavy and increasing amounts have been spent for repairs, and these have

been debited to "General Charges," and do not appear against "Machinery." The table given below shows, year by year for the last ten years, the amounts which have been written off on account of depreciation and the charges for repairs to machinery. The amount of depreciation charges as they would have been at 5 per cent. and the value of work outturned by the Workshops are also entered for comparison. It further appears that the Workshops machinery was re-valued by Mr. Grainger in the year 1877-78, and the difference, viz., Rs. 26,574, between the then book value and the estimated value was written off. Reviewing the above facts, the results appear briefly to be as follows:—

—	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	Total.
Depreciation charge written off.	10 per cent. 6,011	10 per cent. 5,832	10 per cent. 5,269	2 per cent. 997	979	1,573	1,542	1,536	1,505	1,475	1,501	1,577	1,800	31,597
Repairing charges.	..	..	..	..	..	750	..	2,203	600	695	2,577	12,101	5,863	[*]24,789
Total, Depreciation and Repairing.	..	..	..	..	..	..	..	..	..	..	..	..	..	56,386
Depreciation as it would have been at 5 per cent.	3,005	2,716	2,635	2,492	2,447	3,933	3,854	3,845	3,763	3,688	3,752	3,943	4,500	44,573
Excess over 5 per cent.	..	..	..	..	..	..	..	..	..	..	..	..	..	11,813
Value of work outturned in Workshop.	..	..	..	94,815	1,11,195	1,35,650	1,80,585	2,08,645	2,32,326	4,44,308	5,73,476	2,58,200	2,16,876	..

[*] Does not include Item No. 2 of Profit and Loss account, materials on account of repairs to tools, machinery, shops and petty working charges.

	RS.
Original cost of machinery	60,115
Additions since made	92,186
Add repairs to do.	24,789

(Debited to general charges instead of to Tools and Plant, see Table G.)

Total cost of machinery	1,77,090
Depreciation charges written off	31,597
Amount written off on Mr. Grainger's report	26,574
Value sold	524
	58,695
Balance	1,18,395

Had the 5 per cent. depreciation charge ruled during the whole time, the deductions would have been as follows:—

		RS.
Depreciation charges written off		44,573
Write off on Mr. Grainger's report	26,574	
Less	5,659	
		20,915
Value sold		524
		66,012

and the balance value of the machinery would have been Rs. 1,11,078 instead of Rs. 1,18,395; the Committee would therefore recommend the write off against Government of the difference, viz., Rs. 7,317, instead of Rs. 19,546 as suggested by the Superintendent of Workshops.

30. The Superintendent further proposes a reduction of the debit to Capital on account of "Block" by revaluation of the buildings, or by a larger share of the charge thereof being transferred to stores.

The workshops utilize the greater part of the buildings, hence the transfer to stores of a large proportion of the charge for them appears to the Committee inadmissible; and in regard to the revaluation it has to be borne in mind that the original arrangements were made, estimated for and carried out by Mr. Grainger, and that additions have since been made which should not have been the case if the premises were already too extensive; any relief therefore under this head cannot, the Committee think, be justly recommended.

31. In order to make the workshops pay it appears that more than a relief from charges on account of interest and depreciation is necessary, and is to be attained only by the most careful scrutiny of all the arrangements and check over unnecessary expenditure, more especially in connection with the general expenses consisting of general departmental supervision, office establishment, labor and material on general account, and repairs to machinery. The charges for general departmental supervision are as follow :—

1.—Moiety of pay and allowances of the General Superintendent.

2. Full pay and allowances of the Sub-Engineer.

The total of both amounting to Rs. 710 per mensem.

3. The additional establishment detailed below, of which particulars are given for the last ten years.

Statement showing the state of Departmental Supervision for ten years.

—	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	Remarks.
1 Smith Maistry.	40	40	40	40	40	40	50	50	35	45	
1 Do. ..	..	..	..	..	..	..	..	..	35	35	Superfluous.
1 Carpenters' Foreman.	..	..	..	..	..	..	60	60	80	80	
1 Do. Maistry.	Day 1	A. 12	A. 12	RS. 1	Month 30	30	35	35	35	35	
1 Turner Maistry.	30	30	30	30	35	35	40	40	40	40	
1 Do. do.	..	..	..	..	..	..	..	..	30	30	Superfluous
1 Filer Maistry	..	..	..	..	..	30	35	35	35	30	
1 Do. ..	..	..	..	..	..	..	..	..	30	30	Superfluous
Total, work turned out.	111,195	135,650	180,585	208,645	232,326	444,308	573,476	258,201	216,876		

From this table it will be seen that there has been a most marked increase in the cost of this portion of the establishment, especially during the last two years, which a comparison with the work outturned does not appear to justify. The numbers and rates of pay of some of the men employed during this latter period are greater than in the years 1876-77 and 1877-78, in which the outturn of work was more than double, and which, moreover, were famine years.

The additional men noted in the remark column of the table appear to the Committee superfluous; under "Office Establishment," besides the regularly sanctioned establishment, there is a contingent establishment of clerks, conocopilays, attenders, and boys appointed by the Superintendent. The particulars of this contingent establishment are given below for the last ten years, and it will be seen that here also there has been an increase in the numbers and rates of pay of this establishment during the last two years. The Committee consider that no establishment should be entertained except under the Public Works ordinary rules, and men otherwise engaged for special jobs should be debited to those jobs as work establishment and not to general charges. Looking at the figures given, nearly as much work was turned out in the year 1873-74 when there was no such contingent establishment; its continuance therefore appears to the Committee to be unnecessary.

Contingent Establishment.

—	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	Remarks.
					Day.				RS. A. P.	RS. A. P.	
Smith's Conocopilay.	..	..	..	..	0 5 0	0 7 0	0 10 0	0 10 0	15 0 0	15 0 0	
Filer and Turner do.	..	..	..	..	..	0 5 0	0 7 0	0 7 0	15 0 0	Day. 0 6 0	
Foundry do. ..	..	..	..	..	..	0 5 0	0 8 0	0 10 0	15 0 0	15 0 0	Unnecessary, the work being let on contract.
Carpenter do. ..	..	..	..	..	0 7 0	0 8 0	RS. 20 0 0	20 0 0	20 0 0	20 0 0	
One Clerk ..	..	..	..	..	..	..	15 0 0	15 0 0	25 0 0	25 0 0	
Do. ..	..	..	..	..	..	..	25 0 0	25 0 0	25 0 0	25 0 0	
Do. ..	..	..	..	15 0 0	15 0 0	15 0 0	15 0 0	15 0 0	17 8 0	17 8 0	
Do. ..	..	..	..	15 0 0	15 0 0	15 0 0	15 0 0	17 8 0	17 8 0	17 8 0	
Moochee ..	..	..	..	..	..	..	0 6 6	0 6 6	0 6 6	0 6 0	
Attenders, three, at 6 and 8 As.	..	..	..	..	..	..	3 0 0	3 0 0	3 0 0	3 0 0	Besides these there are also coolies attending to office work.
Boys, four, at 3 As.	..	..	..	..	..	..	..	..	4 0 0	4 0 0	

32. In addition to the above there are charges for labor and materials for general purposes, over which the Superintendent alone can exercise an efficient check; but the Committee consider that it should be distinctly understood that there should be no such charges to this head of items which can properly be charged to the jobs in hand. After jobs have been completed and debited with the charges for labor and materials, and a "percentage for general charges," there is an additional charge for "extra profit." This does not appear to the Committee a correct or politic charge, the object being to make the workshops pay, the charges should not be more than is necessary to attain this object. If the general percentage charge is insufficient, it should be increased instead of an entirely fresh charge being made under the name of "extra profit."

33. The balance at debit of raw materials and manufactured goods is charged with interest; it should therefore be kept as low as possible, and this the Committee consider can be attained by the workshops only manufacturing upon definite orders, and obtaining materials from the Public Works Stores on indent for each order as required: even if the measures above adverted to are sanctioned, the Committee are of opinion that the results will not show a profit, unless the general charges and the management of the shops receive the greatest attention. With this view they consider that more detailed information regarding the transactions from month to month is necessary. At present all that is reported monthly is the amounts received by the workshops and the amounts repaid by it to Government; of the intermediate transactions, on the proper management of which so much depends, nothing is known in the Examiner's Office or by Government.

Past experience shows that the following restrictions are necessary :—

I.—No work to be executed except upon regularly sanctioned estimates: with half the estimated amounts paid in advance when the work is ordered by private individuals or the general public.

II.—No additions or repairs to block or machinery to be undertaken except on estimates regularly sanctioned under Public Works Department original works rules, the Superintendent having the powers of an Executive Engineer within the limits as to total funds, to be fixed from year to year by Government. In the event of no funds being allotted, of course no sanctions could be given.

III.—No establishment other than work establishment to be entertained except under the usual Public Works Department establishment rules.

IV.—The purchases of stores or materials of any kind should not be permitted, but all such should be obtained from the Public Works Stores on indent, specifying the particular job for which they are wanted and to which the whole should be charged.

In order to afford the means of ensuring that these points receive attention, the accompanying schedules (marked A to F) should accompany the accounts.

As the journal and ledger are closed every month, there will be no difficulty in abstracting this information; and the remaining operations necessary to arrive at the general profit and loss account, which brings out the results of the transactions, can be effected in the Examiner's Office.

A.

Stock Account Current.

Dr.	RS.	Cr.	RS.
To Balance	...	By Issue to Mechanical Department.	...
Value received from Public Works Stores	...	Do. Instrument do.	...
Value received from Commissariat Department	...	Do. General do.	...
		Do. Foundry do.	...
		Balance ...	...
Total ...	...	Total ...	...

B.

Account of Adjustment.

Dr.	RS.	Cr.	RS.
To work done by arsenal	...	By debit to Mechanical Department.	...
		General charges	...
Total ...	...	Total ...	...

C.

Detail Statement of General Charges for the month of .

Particulars.	Cash.	Stock.	Adjustment.	Remarks.
	RS.	RS.	RS.	
General supervision	...	...	...	
Office establishment	...	...	...	
Engine Driver	...	...	...	
Fireman	...	...	...	
Coolies	...	...	...	
Coal	...	...	...	For the engine in Mechanical Department.
Charcoal	...	...	...	
Other materials	...	...	...	
Work done by other Department.	...	...	...	
Total ...	...	...	...	

D.

Statement of Debits and Credits to the Items making up the Capital of the Workshop for the month of .

Particulars.	Balance at the end of last Month.	Debits during the Month.	Total.	Credits during the Month.	Balance at the end of Month.	Remarks.
Block	...	...	...	...	...	
Machinery	...	...	...	...	...	
Raw materials	...	...	...	...	...	
Manufacture	...	...	...	...	...	
Mechanical Department ...	...	...	...	...	...	
Instrument do. ...	...	...	...	...	...	
Foundry	...	...	...	...	...	
Public Department	...	...	...	...	...	
Sales	...	...	...	...	...	
Cash	...	...	...	...	...	

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E.

Statement of Percentages charged up to .

Department.	Amount.	Remarks.
	RS.	
Mechanical Department	...	
Instrument do.	...	
Foundry	...	
Raw materials	...	

F.

Statement of surrender and demands up to the month of .

Dr.	RS.	Cr.	RS.
To Cash paid into Treasury	...	By Letters of Credit	...
Adjustment by transfer	...	Stores received from Public Department	...
		Interest on Capital	...
		Leave and Pension allowances.	...
		Net Profit	...
		Decrease of Capital	...
Total ...	...	Total ...	...

34. BUCKINGHAM CANAL.—The Superintendent of Works was desired by the Government to reconsider his proposal to bring materials valued at Rs. 11,436 on the Stock Account, and he states in his letter to the Committee of the 4th December that the Government have sanctioned the retention of materials to the value of Rs. 9,375, the remainder to be disposed of by sale.

The Superintendent of Works has informed the Committee that he has six small boats and two spoil boats that are unfit for further use; that he has scientific instruments in excess of normal requirements but that are wanted at present by survey parties, and that there are surplus tools, viz., 1,279 pickaxes, 476 crowbars, 8,803 mamooties, and sundry other minor items, as also some furniture which are available for transfer or sale.

The Committee recommend that the eight unserviceable boats be sold off, and are of opinion that the Superintendent of Works should return the tools he does not require to the Public Works Stores for disposal and sell off the surplus furniture. The value of the boats has been already charged to the works, and the sale proceeds will be credited in the canal accounts; otherwise the Superintendent shows in his returns that he has no stock on hand.

35. GAS WORKS, FORT ST. GEORGE.—The Superintendent states that the greater part of the materials on his list,* dated the 4th March last, are required for the present gas works, but that there are a good many brass materials under the last head in the list that are old and useless; these are marked *c*.

There is also a large quantity of stores that have been in the charge of the Public Works Department, and of the articles entered in the other list,† dated the 28th October 1880, a few only marked *a* and *b* are wanted for the present gas works. The remaining large proportion of the stores is not likely to be used, unless the extension of the gas works be sanctioned, in which event all the articles marked *c* would be required.

Doctor Rogers considers that these latter stores marked *c* would be sold locally at a great loss, and he believes it would be worthwhile to send the brass fittings, &c., to England, if they are not to be kept. The Committee recommend that the Superintendent of the Gas Works be authorised to sell off the unserviceable articles marked *c* on his list of the 4th March 1880.

The whole of the gas works stores have been charged to the works and none are brought on to stock account.

36. The Committee are unable to judge whether the extension of the gas works is likely to be carried out, or if the stores marked *c* on the list of 28th October are to be considered as surplus and an incumbrance. These stores are kept by the Superintendent of Works, who says they do not in reality give him any trouble, as they are locked up in a separate store room.

* Enclosed.

† Enclosed.

While then there is no urgency in the matter, the Committee think that if the gas materials are not to be brought into use soon, it will hardly be expedient to send the brass and glass fittings, the tubes, pipes, &c., back to Europe, but that all should be cleared out by auction sale. The original list of gas stores shows that they were sent from the Tharrow Field Iron Works at Glasgow, and as the list is dated the 1st June 1869, there is little prospect of a remunerative price being given if the stores were taken back.

37. PIER STORES.—The Master Attendant proposes to use up the old pier stores lying in the fort in constructing jetties for boats within the harbour. These stores may be turned to account at any time, and the Committee recommend that they may be held at the disposal of the Master Attendant.

List of Gas Materials remaining under the charge of the Superintendent of the Government Gas Works on the 25th February 1880.

Quantity.	Description of Articles.	Remarks.
10	Common round shades, large	Good.
1	Flowered do.	Do.
38	Frosted do.	Do.
2	Chamber shades, small	Do.
2	Frosted chamber shades	Do.
29	Chimneys	Do.
6	Punkah or shade tops	Moderate.
1	Lantern covered on three sides with an oval glass and with tin cover and chimney on the back.	Good.
1	Spare oval glass for the above lantern	Do.
1	New gas lantern made of brass for muster	Do.
10	Lanterns for oil light	Moderate.
About 600	Feet of composition pipes of ½ inch in diameter ...	Good and new.
About 49	Feet of do. of ¼ inch in diameter with ten side lights attached.	Good.
5 feet.	¼ Inch composition pipes in three pieces	Old.
12 "	⅛ Inch do. in three pieces	Old.
10 "	½ Inch do. in two pieces	Old.
3 "	1 Inch leaden pipes with a stop cock attached	Old.
2½ "	1¼ Inch do. do.	Old.
1	Leaden flange with four holes	Old.
1	Glass flower-case	Good.
1	20 lights metre	Do.
1	Large old metre	Old and rotten.
1	Photometer, complete	Good and new.
6	Brass screws for the above metre	Do.
2	Jets of the above	Do.
1	Box containing scales and weights and 1 thermometer ...	Do.
3½	Dozen jets	Do.
1	Argand burner	New.
1	Wooden ladder, small	Good.
	Brass Materials.	
40	Wall brackets, bronzed	Good, 3 useless.
2	1 Inch stop cocks for the use of main pipes	New and good.
10	1 Inch do. for the use of service pipes	New.
3	1 Inch stop cocks for the use of leaden pipes	Old.
6	Wall brackets with pieces of wrought iron pipes attached.	Old.
9	Chimney holders	Good.
2	Side lights of theatre room	Old.
17	1¼ Inch brass unions for iron pipes	New and good.
9	1 Inch do. iron and lead	Do.
1	1¼ Inch do. do.	Do.
30	¾ and ¼ inch do. do.	Good.
35	½ and ¼ inch do. leaden pipes only	Do.
34	¾ Inch brass tees for the use of iron pipes	Do.
17	½ Inch do. do. of leaden pipes	Do.
27	¼ Inch do. do. of do.	Do.

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List of Gas Materials remaining under the charge of the Superintendent, &c.—*cont.*

Quantity.	Description of Articles.	Remarks.
	Brass Materials—cont.	
48	Brass elbows	Twenty-three quite new and 25 good.
15	Argand burners for chimneys	Good.
22	Do. for shades	Do.
117	Brass galleries or shade holders	Do.
1	Eight lights star with jets attached	Do.
2	Brass gilt pendants of sorts	New and good.
1	Handsome bracket, bronzed	Good.
1	Brass blow-pipe	Do.
9	Jets of different sorts	Do.
3	Brass pipes of small size	Do.
1	Iron pipe with a funnel and brass stop cock attached ...	Moderate.
1	Eight-sided light	Old.
1	Light in the form of A	Old.
1	Do. do. of V	Old.
	Iron Materials.	
2	Furnace frames	Good.
1	Do. door	Do.
1	Lid of the retort	Do.
14	Ash-pans of the furnace	Do.
1	Key for the lid of the retort	Do.
6	Trays for small lime purifiers	Do.
1	Pickaxe	Do.
2	Tongs	Do.
2	Iron frames for the mouth piece of the retort	Do.
About 130	Feet of wrought iron pipes of 1 inch	Do.
5	Syphon boxes	Do.
1	Collar of cast iron pipe, 4 inches in diameter	Do.
2	Lamp posts of the reading room, of wood	Old.
2	Do. of wrought iron pipes	Old.
6	Long pendants of 7 feet each	Good.
26	Iron tees of 1 inch	Moderate.
9	Elbows	Do.
4	Caps...	Do.
105	1 Inch iron couplets	Moderate.
6	Iron hooks for hanging lanterns	Good.
5	Keys for turning valves, &c.	Do.
3	4 Inch pipes of 3 feet with a branch cast in it	Do.
3	Mouth pieces	Do.
1	Retort cost 94 rupees 11 annas	Do.
	One packed dealwood box containing the following articles :—	
2	Large round shades	New and good.
2	Small do.	Do.
2	Large shade covers	Do.
2	Small do.	Do.
2	Large shade holders	Do.
1	1 Inch brass stop cock	Do.
1	Large brass ceiling plate	Do.
2	Small brass unions	Do.
1	½ Inch stop cock	Do.
1	Stop cock for iron and lead	Do.
1	Do. leaden tubes	Do.
1	Do. elbow everything complete	Do.
1	Double bracket	Do.
1	Single do. with a shade holder	Do.
3	Packs containing 23 dozen jets	Do.
1	Pack do. 5 crutches	Do.
1	Packed dealwood box full of iron pipes	

List of Gas Materials remaining under the charge of the Superintendent, &c.—*cont.*

	Quantity.	Description of Articles.	TONS.	£.	Remarks.
		Coals.			
a	...	* Cannel coal remaining on the 25th February 1880 is about	311	1,830	Per ton. RS. 33 A. 6 P. 11
	...	Common coal remaining on the 25th February 1880	7	2,202	Per ton. RS. 26 A. 8 P. 0
		Old and rotten materials, Brass materials.			
c	12	Frosted round shades			Broken.
	3	Brass sundries			Old and rotten.
	3	1 Inch brass stop cocks			Do.
	5	1 Inch do. do. plugs			Do.
	17	Ceiling plates of sort			Old and broken.
	21	Plugs of the stop cocks of old pendants and side lights.			Old and rotten.
	12	Stop cocks of the old pendants			Do.
	32	Elbows			Do.
	7	Side lights			Do.
	2	¾ Inch brass stop cocks			Do.
	6	Locks, old, of the boxes in barracks			Do.
	3	Brass hinges			Do.
	1	Do. wheel			Do.
	1	¾ Inch to ½ inch stop cock			Do.
	1	Copper measure with a stop cock			Do.
	1	Iron frame and door			Do.
	30	Old pendants			Do.
	2	Outlet valves, old			Do.
	2	Pulleys, old			Do.
	1	Portable forge			Do.
	1	Water gas retort			Do.
	1	Furnace for melting lead			Do.
	1	Hydraulic main of oil gas			Do.
	2	Oil gas measures or retorts			Old and rotten.
	4	Lids of the retort			Do.
	6	Ash-pans			Do.
	About 50	Feet of chains			Do.
	About 30	Do. of wrought iron pipes			Do.
	4	Iron rollers			Do.
	3	Iron bars			Do.
	1	4-inch pipe, 6 feet long			Do.
	3	Round hammers			Three broken.
	6	Keys of oil gas retorts			Old.
	11	Iron dies			Moderate.
a.	6	Retorts, unserviceable			Rotten.
c.	68	Feet of thick coir ropes			Old.
a.	38	Do. of do. hemp ropes			Old.
	2	Tin cisterns			Old and rotten.
c.		Several sundries of iron pipe, bolts, nuts, rods, &c., weighing about 3 or 4 maunds.			All corroded and useless.

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* Note dated 7th December 1880, this amount was arrived at by calculation merely.—T.K.R.

MADRAS,
4th March 1880.

(Signed) T. K. ROGERS, M.B., F.R.C.S.,
Chemical Exr. & Supt., Gas Works.

Gas Work Materials under charge of the Public Works Department.

Name of Material.			
Stock and dies, ¼ and ⅝ inch	Set	1	a.
Do. ½ and 1 ,,	,,	1	
Do. ¼ × ⅝ for brass-work	,,	1	
Rymers 2, 1½, 1¼ inch	,,	1	

Gas Work Materials under charge of the Public Works Department—*cont.*

Name of Materials.			
Tube lure	No.	1	a
Pliers, gas-fitters	,,	6	
Augers, worm	,,	4	
Pipe-cutter, large	,,	1	
Cast steel yarming tools	,,	1	
Spanners for cocks	,,	7	
Do. back nuts	,,	8	
Pipe tongs, ¾, 2, 2¼ inch	,,	1	
Plug	,,	7	
Hand hammer	,,	1	
Fire clay retorts	,,	6	c
Cast iron oval retorts	,,	4	
Do. at bottom	,,	4	
Do. mouth pieces	,,	1	
Do. mouth covering plate	,,	13	
Do. do.	,,	13	
Do. 3-inch way pipe box	,,	1	
Do. socket pipes, 9 feet long, 3 inch diameter	,,	16	a
Do. do. 9 do. 4 do.	,,	29	c
Do. bend, 4 inches diameter	,,	6	
Do. pipe, 6 feet long, 1½ inches diameter	,,	566	
Do. do. 4 do. 1 do.	,,	2,528	
Iron chain, 22 do.	,,	6	a
Iron hooks, large	,,	6	c
Do. do.	,,	6	
Do. do.	,,	5	
Do. do.	,,	7	
Iron handles	,,	3	
Iron jumper	,,	1	
Lead tube, 2 inch	R. ft.	12	c
Do. 1½ ,,	,,	27	
Do. 1 ,,	,,	68	
Do. ¾ ,,	,,	24	
Do. ½ ,,	,,	240	a
Do. ⅜ ,,	,,	120	
Brass main cocks, 2 inch	,,	1	
Do. do. 1½ ,,	,,	76	b 25
Do. do. 1 ,,	,,	18	a
Do. do. ¾ ,,	,,	10	b 2 new.
Do. do. ½ ,,	,,	109	b 50
Do. do. ⅜ ,,	,,	534	b 200
Do. do. ½ ,,	,,	10	a
Do. do. 1 ,,	,,	15	b 5 new.
Union for iron and tin, 2 inch	,,	2	c
Do. do. 1½ ,,	,,	10	
Do. do. 1 ,,	,,	2	
Ceiling plate, ½ ,,	,,	68	
Do. ⅜ ,,	,,	336	
Elbow cocks and galleries, ⅜ inch	,,	545	b 200
Do. drop screws, ⅜ inch	,,	328	b 200
Do. do. ½ ,,	,,	110	c
Do. do. ¾ ,,	,,	14	
Do. do. 1 ,,	,,	2	
Do. do. for tin, ½ inch	,,	83	b 40
Brass lever for socket	,,	21	c
Lever lantern cocks	,,	145	
Copper syphon pumper	No.	2	a
Water gauges with glass tube	,,	4	b 2
1½-inch cocks, brass plug	,,	7	1 c
1 do. do.	,,	1	
India-rubber bags for mains	,,	15	a
Wet meter, 80 lights	,,	1	c
Do. 10 do.	,,	1	
Bodies for 15 set pendants	,,	2	
Drop for do. 16 feet long	,,	2	

Gas Work Materials under charge of the Public Works Department—*cont.*

Name of Materials.			
Bodies for 4 set	No.	4	c
Do. for 3 set	,,	2	
Double brackets, two lights	,,	2	
Do. joint bracks	,,	3	
Bodies for pendants, 6 set	,,	4	
Drop tubes, 2 inch	,,	2	
16 feet long and bodies 2 inches	,,	3	
27 do. and do. 2 ,,	,,	1	
16 do. and do. 3 ,,	,,	2	
7 do. and do. 4 feet	,,	1	
13 do. and do. 6 ,,	,,	1	
Pan head revets, ½ and ¼ inch	,,	3,074	*a* burners.
Snap head revets, 7/16 and ¼ ,,	,,	3,252	*a*
Side glass	,,	1,102	c
Top glass	,,	2,211	
Bottom glass	,,	403	
Clear glass globes, 8 inch	,,	1,859	
Cut do. 8 ,,	,,	457	
Large glass chimneys, 3 boxes	,,	136	
Punkah tops with wire gauge bottoms, 5 boxes	,,	800	
W. I. pendants, 3¾ long ½ diameter	,,	70	
Do. tubes with coupling 1 inch diameter, 1¾ feet long.	,,	36	
Do. do. 1½ do.	,,	8	
Do. do. 1½ inch diameter 1¾ do.	,,	103	
Do. do. 1½ inch do. 1½ do.	,,	30	
W. I. tubes with coupling 1 ft. diameter, ½ ft. long	,,	5	c
Do. bend 1½ inch do.	,,	67	
Do. do. 1 ,, do.	,,	16	
Do. do. ½ ,, do.	,,	5	
Do. tubes for lamp tops, 1⅓ feet long, ⅜ inch diameter.	,,	504	
Do. pendants	,,	485	*b* 150
Do. rod, 6½ feet long, ¾ inch	,,	2	*c*
Do. carrying bars for retorts	,,	2	*a*
Do. charging scoops for retorts	,,	1	
Do. do. do small	,,	1	
Do. C. I. 2-inch flange bend pipe	,,	4	c
Do. do. 3 feet long, 1 inch pipe fitted with plug ⅜ inch.	,,	28	
Do. do. flange and spigot pipes, 1¼ feet long, 1½ inch diameter.	,,	6	
Do. do. do. ⅞-inch diameter	,,	1	
Do. 3-inch valve with handle	,,	3	*a*
Do. 2 do. do.	,,	1	*c*
C. I. bends, 1½ inch	,,	1	
Do. do. 1¼ ,,	,,	6	
Do. pipe 3 ,, Y 1½ inch	,,	1	
Do. demy pipes	,,	86	
Loose sockets	,,	48	*b* all of 4 inch wanted.
Flange sockets valve	,,	14	c
C. I. 12-inch street syphon boxes	,,	5	
Do. 10 ,, do.	,,	5	
Do. 8 ,, do.	,,	1	
Do. scrubbers sieves, pieces	,,	11	
Do. iron sieves, oxide purifier	,,	12	
Do. elbow connection bend, 1 inch	,,	47	
Do. do. 1½ ,,	,,	72	
Do. syphon traps and covers	,,	39	
Do. elbow carrior for brackets	,,	140	
Do. lamp brackets	,,	96	
Do. bundles of flat backs for brackets	,,	36	
Belly pipes, each 3 feet long with sockets at both ends and stopped for 1½ serivices and fitted with plug.	,,	15	
Fire bars	,,	30	
C. I. 14-inch lamp tops	,,	61	
Do. do. do.	,,	106	

Gas Work Materials under charge of the Public Works Department—*cont.*

Name of Materials.			
C. I. shell castings for lamp	No.	63	c
Do. iron tops for lamp	,,	123	
Solder bolts for brackets	,,	29	
Bottom for lamps	,,	141	
Rods	,,	51	
Knobs	,,	148	
W. I. elbow, 1, ½, inch	,,	98	
Do. tees, 1, ¾, 1 inch	,,	45	
Do. do. 1¼, ½, 1¼ ,,	,,	130	
Do. do. 1, ½, 1 ,,	,,	66	
Do. do. 1¼, 1, 1¼ ,,	,,	37	
Do. do. 1¼, ¾, 1¼ ,,	,,	21	
Do. do. 1¼, ¾, 1 ,,	,,	9	
Do. do. 1¼, ½, 1 ,,	,,	13	
Do. do. 2, ½, 1 ,,	,,	3	
Do. do. 2, 1, 1 ,,	,,	5	
Do. elbow 2, 2 inch	,,	16	
Do. do. 1, ¾ ,,	,,	27	
Do. tees 1, 2 1 inch	,,	53	
Do. do. 2, 2, 1 ,,	,,	10	
Do. do. 2, ½, 2 ,,	,,	30	
Do. do. ¾, ½, ¾ ,,	,,	33	
W. I. crosses, ½, ¾, 1 inch	,,	12	*c*
Diminishing coupling, 2, 1¼ inch	,,	1	
Do. do. 1¼, 1 ,,	,,	5	*a*
¾-inch tubes with couples 5 inches long	,,	21	c
Do. crosses, 1¼ inch	,,	76	
Do. couplings, 1 inch	,,	64	
Do. do. ¾ ,,	,,	8	
Do. 2-inch tube ring nut	,,	12	
Do. ¾ ,, to ½ inch	,,	29	
Do. screw nails, 6 inches long	,,	80	
Do. bolts, 6 inches × ¾ inch	,,	6	
Do. bends, ¾ inch to ⅜ ,,	,,	6	
Do. gas hooks	,,	2,470	*b* all of small size wanted.
Do. washers	,,	642	c
C. I. lamp washers	,,	53	
Screws, 1½ inch × ½ inch	,,	360	
Roofing rivets, galvanized	,,	756	
Rings, do.	,,	405	
Snap head rivets, 1 inch × ¼ inch	,,	723	
Do. 1½ inch × ¼ inch	,,	230	
Do. ¾ ,, × ¼ ,,	,,	929	
W. I. pipe, 2 inches diameter	R. ft.	22	
Do. 1½ ,, do.	,,	473	
Do. 1 ,, do.	,,	4,200	*b* 500
Do. ¾ ,, do.	,,	12,076	*c*
Do. ½ ,, do.	,,	139½	*a*
Do. ¼ ,, do.	,,	1,762	

CHEPAUK,
28th October 1880.

(Signed) S. C. PLUMMER, Lieutenant,
Assistant Engineer.

38. The Committee are of opinion that an unnecessarily large quantity of stock has been accumulated in several of the divisions, and the Committee recommend that the amounts entered in the enclosed statement should be considered as the limit of stock reserve.

Those divisions are omitted in which there is access by railway to the head-quarters, with the exception of Tanjore and Negapatam. In these two divisions a reserve supply of rough stone is required for the immediate protection of the larger irrigation works, but stock appears not to be necessary in the other divisions. In the Godávari and Kistna Deltas a stock of timber is represented to be indispensably required by the Superintendents of Works. Separate columns are entered in the statement for building materials, timber, metals, and a general head miscellaneous is given to comprise other stores. The Committee recommend that the reserve stock should be limited to the amounts under each head, and that the total should not be available to increase the limit given for any separate head. If the specific sums have been set down at figures which some experience shows to be too low, it will remain for the officers to show cause to the Government before an increase is allowed.

Statement showing the limit of reserve stock proposed for Executive Divisions.

Divisions.	Building Materials.	Timber.	Metals.	Miscellaneous.	Total.	Remarks.
Vizagapatam	...	...	...	500	500	No railway.
Dowlaishweram Workshops.	...	9,000	6,000	15,000	30,000	......
Godávari Eastern ...	5,000	10,000	...	5,000	20,000	......
Do. Western ...	...	500	...	500	1,000	......
Kistna Eastern	3,000	10,000	5,000	2,000	20,000	Includes workshops.
Do. Western ...	...	500	...	500	1,000	
Nellore	...	1,000	...	500	1,500	
Cuddapah	...	...	...	...	...	On railway.
Buckingham Canal ...	...	...	...	...	...	
Salem	...	...	...	...	...	
West Coast	2,000	...	...	...	2,000	
Coimbatore	...	...	...	...	...	On railway.
Tinnevelly	...	...	...	...	...	
Trichinopoly	...	...	...	...	...	
Tanjore	12,000	...	...	...	12,000	
Negapatam	3,000	...	...	...	3,000	
South Arcot	...	...	...	...	...	
North Arcot	...	...	...	...	...	On railway.
Chingleput	...	...	...	...	...	
Presidency	...	...	...	...	...	
Architect	10,000	...	...	...	10,000	

39. MADRAS MINT MACHINERY.—The machinery and stores of the Mint have been lying unused for some years. Endeavours have been made to dispose of these superfluous stores at Calcutta and Bombay, but the engines, cranes, &c., entered in the enclosed list are still left in charge of the Storekeeper.

There is no probability of the Mint stores being turned to account again. The remarks made in the list show almost all the items "repairable;" in other words they are deteriorated and useless; and the Committee recommend that the whole should be sold off, although they believe that not more than the value of old iron will be realised.

List of Machinery, &c., belonging to the late Mint in the custody of the Storekeeper of Machinery.

Description.	Number or Quantity.	Remarks.
Crabs, double purchase ... ... No.	2	Repairable.
Crane, 2 tons ... ... „	1	Do.
Crane, small ... ... „	1	Do.
Crane for lifting crucibles .. .. „	1	Do.
Engines, 15 horse-power, combined in one ... ... „	2	Do.
Boiler for 12 horse-power vertical engine ... ... „	1	Do.
Engine, 12 horse-power, with boiler ... ... „	1	Engine repairable, boiler unserviceable.
Do. 6 do. vertical tubular ... ... „	1	Repairable, do.
Do. 6 do. do. ... ... „	1	Unserviceable.
Do. 6 do. do. ... ... „	1	Repairable.
Fan blower, patent ... ... „	1	Serviceable.
Fly wheels, spare ... ... „	6	Do.
Lathes, C. I., turning, 6 feet ... ... „	2	Repairable.
Do. do. 8 „ ... ... „	1	Do.
Do. do. 9 „ ... ... „	2	Do.
Do. do. 10 „ ... ... „	1	Do.
Do. do. 12 „ ... ... „	1	Do.
Do. do. 14 „ ... ... „	1	Do.
Do. wooden, turning, small ... ... „	2	Do.
Do. screw cutting, 12 feet bed with 5 feet bed attached ... ... „	1	Do.

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List of Machinery, &c.—*cont.*

Description.	Number or Quantity.	Remarks.
Machines, coin sorting, with 40 beams for ⅓ rupees... No.	1	Repairable.
Do. wheel, teeth cutting ... ... „	1	Do.
Do. drilling, 6 feet ... ... „	1	Do.
Do. laminating ... ... „	5	Unserviceable.
Do. marking ... ... „	2	Repairable.
Do. planing, 12 feet ... ... „	2	Do.
Do. do. 3 „ ... ... „	1	Do.
Do. polishing disc ... ... „	1	Do.
Do. punching and shearing ... ... „	1	Do.
Saws, circular, of sizes ... ... No.	21	...
Machine, platform weighing, to weigh one ton ... „	1	Repairable.
Presser, die, multiplying ... ... „	3	Do.
Tables, cutting C. I., fly ... ... „	24	Do.
Do. do. hand ... ... „	3	Do.
Do. do. brass, hand ... ... „	9	Do.
Bucket, foundry, large geared ... ... „	1	Do.
Shafting, of sizes, W. I. ... ... About feet	100	Do.
Pulleys, of sizes, for shafting ... ... No.	64	Do.
Brackets, C. I., do. ... ... „	64	Do.
Couplings, C. I., do. ... ... „	11	Do.
Ladder, wooden, square ... ... „	1	Do.
Hand-cart ... ... „	1	Do.
Table, circular, saw ... ... „	1	Do.

40. TANJORE DIVISION.—In this division there is stock to the nominal value of Rs. 17,900, out of which it is proposed to retain nearly the whole at its full book value for use on works. A few articles aggregating in value not more than Rs. 50 will be sold, and the trifling loss on these items may, the Committee consider, be debited to Profit and Loss.

In this division it is necessary to maintain a considerable amount of stock in the shape of reserve store for use on anicut aprons; the exact amount necessary to be thus retained is still under consideration, but for the present the Committee recommend that the limit of value be fixed at Rs. 12,000.

41. NEGAPATAM DIVISION.—In this division there was on the 1st of October 1880 stock in hand to the nominal value of Rs. 3,176-4-9 and to an estimated actual value of Rs. 1,532-8-8. The Superintending Engineer proposes to retain the whole of this for use on the works, but to reduce its value from the former to the latter sum; as, however, the difference would necessarily be charged to the works in question, it seems unnecessary to make any alteration, and the Committee recommend that the items stand as at present until used, when they should be charged at their full book value to the work concerned. In this division, as in Tanjore, the amount of stock necessary to be permanently retained is under consideration. For the present the Committee consider that a limit of Rs. 3,000 may be fixed.

In the Trichinopoly, South Arcot, and Tinnevelly Divisions there is now no stock, nor does there appear any necessity for maintaining any.

42. FAMINE TOOLS.—In many districts there are large number of tools that were obtained for famine relief works, but that will not be required collectively again until there is another time of severe distress.

The charge of surplus tools is a burden on the Executive Officers of the Public Works Department; and the Committee recommend that the Executive Engineers should be authorised to transfer to their ordinary lists such serviceable tools as they may require for regular use, to sell off all unserviceable tools, and either to sell locally or to send to Madras to the Public Works Stores; or otherwise dispose of, as may be directed, the rest of the tools, which, though serviceable, are of no use in the districts.

(Signed) H. L. PRENDERGAST, Lieut.-Col., R.E.
(„) D. H. TRAIL, Major, R.E.
„) J. PENNYCUICK, Major, R.E.

11th March 1881.

No. 6 E.W.

Memorandum on Committee's Report on Superfluous Stock in the Divisions.

Paragraph 6.

NELLORE DIVISION.—The cast iron calingulah posts would be of very small value if sent to Madras as old iron. There are not very many, and though calingulahs are but seldom used now-a-days, these posts might be utilized for—

(1) small regulating works in the delta;
(2) the grooves of tank and distribution sluices.

This will be much better than treating them as old cast iron.

Paragraph 8.

2. DUMAGUDIEM.—All the useless stores and materials should be sold. There is no market there for metals, &c., of value, and I think therefore the valuable articles should be transferred elsewhere at prices not in excess of current market rates. There was a small planing machine which is wanted at the Bezváda shops, and there was a vertical boiler and engine said to be in good order which can be utilized either in the Godávari or Kistna. There are also many cranes. What is wanted is a descriptive priced list. At Sitanagram an indifferent crane has been put up since last year for the stop gate of the head lock. It would have been better and cheaper to have got a crane from Dumagudiem.

Paragraph 9.

3. FLOATING PLANT—GODAVARI.—This plant is not in excess, and whenever any vessel becomes unserviceable the necessary orders are issued by Government on receipt of a report to that effect.

Paragraph 10.

4. STEAMER "PRINCE."—I think the Committee's recommendations at the end of this paragraph are based on a misapprehension. The *Prince* has never belonged to the delta, but was procured for the navigation of the river like the other Upper Godávari Steamers. It should be sold if possible, but the proceeds will not belong to the delta.

Paragraph 11.

5. DOWLAISHWERAM WORKSHOP.—The probability is that the stock generally is not excessive, but that an annual clearance sale is needed to get rid of things which are useless and which are borne on the lists at a value which does not represent the true value. A considerable stock of timber is necessary, and of stores also, because the first is procurable only at certain seasons and the latter include very many descriptions. If the officer in charge have judgment, the stores long in hand should be of small value. The interest on 10 or 15 thousand rupees is small, but the inconvenience of having to wait for material which is wanted for a special purpose is great.

Paragraph 12.

6. No remarks required.

Paragraph 13.

7. GODAVARI EASTERN DELTA DIVISION.—The only stock needed in this division is that of building materials, viz., stone of sorts, lime and limestone. I see no reason why there should be any metals. Those not wanted for the shops should be sold if possible. No doubt the figures as shown are the result of the wholesale transference of stores from the Upper Godávari. The value of building materials in hand should depend upon the annual demand. This division supplies materials to nearly the whole of the delta.

Paragraphs 14 to 16.

8. KISTNA EASTERN DELTA DIVISION.—I agree generally with the Committee's recommendations. It is probable that there are many things which are either not wanted at all or are in quantities in excess of requirements. It would be well to send any things to Madras which are likely to be readily saleable there, or which the Public Works Workshops and Stores would be willing to take. For the rest I should be inclined to work down the stock by avoiding further purchase as much as possible. I endeavoured recently to impress on the local officers the necessity for turning to account the material available. This has not been done to anything like the extent desirable.

It would be a waste of money to send the Stoney's valve to Madras or anywhere until it is wanted for a definite work. It was intended for a supplemental head sluice for the Kistna Western Delta Main Canal, and it may yet be wanted for that, and if not, it is more likely to be utilized for some other head sluice or surplus sluice in the Kistna than elsewhere.

Paragraph 40.

9. I am entirely unable to agree with the Committee's recommendation that the reserve of stone, cubes, &c., in the Tanjore Division should be limited to 12,000 rupees. There are scores of most important works, such as anicuts, regulators, surplus works, &c., and there is no stone to be had within many miles of them. Cubes are used in some places instead of stone, and must of course be made at the proper season. Stone also, where procurable at all, can be carted only at certain seasons. I consider the present stock, valued at Rs. 17,900, much too small. The reserve at each work should be a percentage of the contents of the aprons, the percentage in each case being fixed with reference to the circumstances of the work. At my inspections of the last two years I found that some of the outer aprons had almost entirely disappeared, and that there was no material available for their replacement. At the lower anicut on the Coleroon there were no cubes in stock, though a large quantity was needed for immediate use. I think it probable that 40 or 50 thousand rupees would be a reasonable reserve to maintain in this division.

Paragraph 41.

10. NEGAPATAM DIVISION.—The works for which a reserve of stone or cubes is needed are much fewer than in Tanjore and of smaller size. The value of the reserve will certainly have to be increased.

CHEPAUK,
17th March 1881.

(Signed) JOHN MULLINS, Col., R.E.,
Chief Engineer for Irrigation.

To the Chief Engineer, Public Works Department.

No. 23. ORDER THEREON, 4th April 1881, No. 914 W.

THE Government consider the following modifications of the Committee's proposals desirable:—

Paragraph 4.

CUDDAPAH DIVISION.—The doors and windows provided for the Bookapatnam Cutcherry will be retained till the 1st August 1881; if no allotment for the work is made by that date, they will be sold as proposed.

Paragraphs 5 and 7.

The loss on the rate of materials prepared for the Nandyál Cutcherry will be debited as proposed if sanction to the estimate is given by the 1st August; if not, the loss will be debited to "Profit and Loss."

Paragraph 6.

NELLORE DIVISION.—The iron calingulah posts should be retained for use if required on minor irrigation works. The cast iron truck wheels will be sent to Madras for disposal.

Paragraph 7.
Paragraph 8.

CUDDAPAH DIVISION.—
UPPER GODAVARI.—

The proposals should be modified in accordance with paragraph 2 of the Memorandum of the Chief Engineer for Irrigation. If the disposal of these stores be incomplete at the close of 1881-82, outright sale of the remainder will be resorted to in the following year.

Paragraph 9.

GODAVARI—FLOATING PLANT.—The *Little Nell* and *Fawn* will be sold outright early in 1882-83 if not previously disposed of.

Paragraph 10. The proceeds of the sale of the *Prince* will be credited to "Provincial" and not to "Productive Public Works."

DOWLAISHWERAM WORKSHOP.—A large stock of timber is no doubt essential,

Paragraph 11. but every effort must be made to get rid of useless articles and keep down the value of stores by judicious sales as nearly as may be possible to the sum named by the Committee.

GODAVARI EASTERN DIVISION.—No metals not required in the shops should be

Paragraph 13. retained, arrangements being made for the sale of the remainder during the current year. Stone, lime, and limestone will be alone retained in such quantity as may be deemed essential by the Superintendent of Works.

KISTNA EASTERN DIVISION.—The "Stoney's equilibrium valve" should be retained

Paragraph 16. at Bezváda. The stock should be brought down to the limit of Rs. 48,000 by the end of the current year if possible, and by the 1st August 1882 at furthest.

Paragraph 23. PRESIDENCY STORES.—The result of the action now proposed will be reported on at the end of the current year.

CONSULTING ARCHITECT.—It is greatly to be regretted that the proper price for the

Paragraph 24. material turned out was not charged in the first instance to the works supplied; there is now no alternative to the disposal recommended by the Committee.

PRESIDENCY WORKSHOPS.—A special report will be submitted at the end of

Paragraph 28. September 1881 on the result of the action proposed in this paragraph.

The undue and apparently unauthorised increase of establishment is very unsatis-

Paragraph 31. factory, and the General Superintendent will furnish early explanation on this subject and show at once how the establishment can be reduced to at least the previous average.

Paragraph 33. The books proposed by the Committee will be at once opened and kept posted to date.

BUCKINGHAM CANAL.—The Superintendent of Works will be careful not to dispose

Paragraph 34. of tools that may possibly be useful in the completion of the works of the canal.

Paragraph 36. PRESIDENCY GAS WORKS.—This paragraph will be referred for consideration in the Military Department.

Paragraph 37. PIER STORES.—The stores will be handed over at once to the Master Attendant.

TANJORE DIVISION.—The Superintending Engineer will report at an early date with

Paragraph 40. reference to paragraph 9 of the Memorandum of the Chief Engineer for Irrigation, after which final orders will be passed as to the future limit for stock in this division.

Paragraph 42. FAMINE TOOLS.—This paragraph will be referred to the Government of India for consideration.

2. Except in so far as they are modified by the foregoing remarks, the Committee's recommendations are accepted in their entirety, and will be carried out without delay; and the Government desire to impress upon officers of all ranks the absolute necessity for avoiding undue inflation of the stock accounts either by over-manufacture or by insufficient debits to works.

919/67

3. All sales made under the instructions now given should be extensively dvertised in local papers, and special care should be taken to ensure information on he subject reaching the mining districts where there may probably be a demand for ome of the surplus stores.

4. The Committee appointed in G.O., No. 2,276 W., of 1st October 1880, having brought to a satisfactory conclusion the laborious inquiry with which they were charged, the Government desire to place on record their appreciation of the thorough and satisfactory manner in which they have discharged the duty assigned to them.

(True Extract.)

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

To Superintending Engineers.
" Superintendents of Works.
To the Chief Engineer for Irrigation.
" Consulting Architect to Government.
" General Superintendent, Public Works Stores and Workshops.
" Examiner of Public Works Accounts.
" Military Department.
" Marine "

4/4

Exd. E. C. Shunker, W. J. Lewis, and A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1881} Madras.

PUBLIC WORKS.

To

SUPERINTENDING ENGINEERS,
&c., &c., &c.

Dated April, 4th.

Issued

Recd. Encl.

G. O., 4th April 1881, No. 914 W.

APRIL.
Nos. 22-23.

Superfluous Stock of the Public Works Department, &c.—Orders on proposals of the Committee appointed to investigate and report upon the —.

279

919/48

MACHINERY STORE DEPARTMENT,
Madras, 29th April 1881.

No. 4

FROM
THE STOREKEEPER OF MACHINERY,
MADRAS,

TO
The Deputy Chief Engineer
P. W. Department

SIR,

Enclosures.

With reference to para 39 of G. O. No 914 W dd 4th April 1881 I have the honor to inform you that I intend advertising for sale all the Machinery belonging to the late Madras Mint, but as I have no funds to pay for the advertisement charges, Rs 29-4- for insertion in 8 issues of the "Madras Mail", I shall be obliged by your informing me as to how they are to be met.

I have the honor to be
Sir
Your Most Obedt. Servant

W C Buddle Lieut. R.E.
Storekeeper of Machinery

Recd.
29/4/81

G.O. No. 915 W. d/ 4-4-81.
- 1810 W - 29-7-80

P. w. May

From
The Storekeeper of Machinery,
Madras,

R. No. 91.
4-5-81

To
The Dy. Chief Engineer
P.W.D.

Dated 29th
Received 3 April 81
No. 4

ENCLOSURES.

Requesting to be informed how the charge for advertising the sale of Machinery, are to be met.

No. 462 N. d/ 3' May/81.

To
C.

For Report.

C.C.R.
Dy. W.

Cy

No. 120 d/ 6-5-81

TO W.

UNDER G.O. NO. 1810 W. DATED 29TH, JULY 1880, I WOULD SUGGEST THAT THE STOREKEEPER OF MACHINERY APPLY TO THE ACCOUNTANT GENERAL MADRAS FOR THE NECESSARY FUNDS.

With order No. 1181

No. 1181 W. 10/5/81

B

With reference to G.O. No. 1810 W, the Storekeeper of machinery should apply to the Acct. Genl. for the necessary funds.

Cy

C.C.R. Dy. W.

Store Keeper of machinery
Acct. Genl.

despd
10-5-81

ENGINEER'S OFFICE,

1886.

P. W. DEPARTMENT.

Current No. 5078 919
919

From
S. Sabhapathy Achary

ENCLOS. —

No.
Dated 16th October 1886
Received 18th — " —

SUBJECT.

Requesting to know whether ~~the~~ a lathe 6 feet long can be had for Rs. 50 from the P.W. Stores.

DISPOSAL.

No. 5046 Dated 19th Octr 1886

Transferred to the Supdg Engineer V Circle for disposal.

(Sd) J. O. Hasted, Col. RE
Chief Engr. P.W.D.

Despd 19-10-86

Copy despd to applicant on the above date

15-10-86

No. 2629

419/5

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepák, 3rd September 1886.

From

THE SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
P.W. Department.

SIR,

Enclosures.

The General Superintendent P.W. Stores and Workshops, brings to notice that there is in the P.W. Stores a 12 feet Screw cutting Lathe belonging to the stock of Machinery of the late Madras Mint which having been at the time at work in the Workshops was not sold with the other Machinery of the late Mint under the Sanction given in G.O. No. 1081 dated 16th July 1880. This Lathe has been

47

~~[illegible]~~
~~[illegible]~~
G.O. 1552. W.
24 Aug 80.

R. No 3344
11-9-86

EXAMINER P.W. ACCOUNTS
2 OCT 1886
ENCLOSURES

18-9-86

No 3069 C. 10th Septr 1886

To

The Supdg Engineer V Circle

G.O. No 1081. dated 16th July 1881. quoted by you cannot be traced — Perhaps the G.O. has been misquoted.

9/9/86
D.W.

SECRETARY TO GOVT. P.W. DEPARTMENT
30 SEP 86

No 3217

The G.O. is sent for perusal & return.

2. It will be seen that the Screw cutting Lathe, & which was in use in the P.W. Workshops at the time, is not included in the List printed in the G.O.

W H Burton. Col R.E.
Supdg Engr 5th Circle

29th September 1886.

Public C. No 4259/86
2

To

The Chief Engineer
P.W.D.

Dated 3rd } September 1886
Recd 20

Enclosures,

No 2629

Lathe, Boiler &c. —

Recommends that sanction may be given to the sale of the — and requests sanction to write off the amount of loss by sale to "Profit & Loss." R. No 434 / 2-10-86

To C. No 3396 C of 1st October 1886.
Encl. one

For favor of remarks.

1/10/86 D.W.

9/9
/5

[C. No. 8.]

GOVT. OF MADRAS. } 1886. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12th October 1886.

Office Note No. 504.

SECRETARY TO GOVT. P.W. DEPT.
13 OCT 86

To
W.

Encl. 2

Your O. N. No. 3396 C. dated 1st October 1886.

As the Lathe is stated to be part of the machinery of the late Madras Mint, the sale proceeds should be credited to the Civil Department, but perhaps, a reference had better be made to that Department before the sale is sanctioned.

2. The other articles belonging to the P. W. Workshops, may be sold, the sale proceeds being credited to Tools and Plant; the loss arising from the sale, will be adjusted by this Office in the Administrative Accounts of the Shops.

C.

Keep-with Genl. No.
dated 188 .

P.W.C. No. 7959

No. 3601 C of 15th October 1886.

Referred to the Public Dept for favor of information whether the lathe may be sold as proposed, the proceeds being credited to the Civil Dept.

Col. R.E.
Secy to Govt. P.W.D.

14/10/86

Recd: 13.10.86

Section 2

Public Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

929/53 Endorsement from the Public Works Department dated 15th October 1886, No. 3601 C

4/11/86

Order thereon 2nd November 1886, No. 2312 Mis.

There is no objection to the sale of the lathe referred to, the proceeds being credited to the Civil Department

(True Extract)

W.S.
Ag Asst Secretary

To
The Public Works Department
with all papers

[6] PWC № 8582

Govt. of (188) Madras.

To

The Public Works Department

№ 1810 W d/29.7.80
" 914 W d/4.4.81
" 1181 W d/10.5.81
" 3646 C d/19.10.86

R 4.11.86

Proceedings, dated 2nd November 1886.
No. 2312 Mis

Subject.

Informing the Public Works Department that there is no objection to the sale of the lathe belonging to the late Madras Mint.

WCM 4/11/86

Cir. 6. 11. 86

B/Circ

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the [illegible]

979/53

Read the following

From the Supg. Engr. V Circle H. E. No. 2629 d/3rd Septr/86
Office note to Supg: Engineer V Circle No. 3069 C d/10th Septr/86
Office note from —do— No. 3217 d/29th Septr 1886
Office note to Exr. P.W. Accts No. 3396 C d/1st Octr/86
Office note from —do— No. 504 d/12th Octr/86
Endorsement to the Public Dept. No. 3601 C d/15th Octr/86
Pros: in the Public Dept No. 2312 Mis d/2nd Novr/86

FW 7/11

The Superintending Engineer requests sanction to dispose of

(a) A 12 foot screw cutting lathe belonging to the late Madras Mint, for Rs 400.

2646 C 19.10.86.
1181 " 10.5.81.
914 " 4.4.81.
1010 " 29.7.80.

~~The Honorable~~
~~Mr Forster [illegible]~~

5/11/86

Circ. 6. 11. 86.

919/57

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 6th September 1886, No. 83 W.:—

I have the honor to forward, for information and orders of Government, letter No. 995 W., dated 2nd August 1886, from the General Superintendent, Public Works Workshops, with the annual accounts of the shops for 1885-86, and note by Mr. Heaven, Deputy Examiner.

2. The following is a comparison of the general results for the past three years:—

		1883-84.		1884-85.		1885-86.
Capital	Rs.	1,80,582	Rs.	2,02,002	Rs.	2,20,430
Financial and General liabilities	„	37,999	„	41,397	„	39,970
Outturn	„	1,19,500	„	1,42,322	„	1,47,341
Establishment charges ...	„	18,823	„	20,331	„	17,891
Average centage added to the actual cost of outturn.		48·3		42·4		29·8
Loss	Rs.	1,886	Rs.	7,648	Rs.	12,118
Percentage of Financial and General liabilities on Capital		21·04		20·49		18·13
Percentage of centage charges on actual cost of outturn on Capital		21·50		20·98		15·15

3. The attention of the General Superintendent is necessary to the proposal made for writing off depreciation of buildings in the register kept for them. The manner in which the transaction noted in the Deputy Examiner's remarks under Profit and Loss has been booked has reduced capital and brought out an exaggerated loss. The remark on the account labor should also be noted, and actual, instead of average, wages should be charged to Works. The outstandings should be recovered without further delay and in future the Code rules, paragraphs 2283 A. to 2283 E., should be systematically followed.

4. The Superintending Engineer's consideration is desirable in regard to the timber transactions noticed in paragraph 2 (*l*) of the Deputy Examiner's note.

Enclosures.

From H. H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Examiner of Public Works Accounts, dated Madras, 2nd August 1886, No. 995 W.

I have the honor to forward, for submission to Government, the accounts of the Presidency Public Works Workshops for 1885-86.

2. During the year the Workshops become liable to Government:—

	RS.	A.	P.
(1) To cash drawn from treasury	1,07,000	0	0
(2) To value of stores received without payment	63,132	10	1
(3) To interest on Capital	8,881	1	3
(4) To pension and leave allowances	2,174	11	2
	1,81,188	6	6

5H

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

	RS.	A.	P.
(1) Payments into treasury	6,618	10	7
(2) Approved invoices	1,52,197	14	7
(3) Balance of interest due to Government	12,117	8	2
	1,70,934	1	4
Leaving for increase to capital	10,254	5	2

4. The gross profits amounted to	33,392	11	6
Against which charges aggregating	45,510	3	8
Have been debited, leaving a balance of interest due to Government	12,117	8	2 ✓

5. The opening and closing balances of the Capital accounts as noted in the following table show an increase to Capital of Rs. 10,254-5-2 :—

—	CAPITAL ON		Increase.	Decrease.
	31st March 1886.	31st March 1885.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Block	80,613 10 10	83,106 14 1	..	2,493 3 3
Machinery and plant	1,00,836 4 1	71,427 14 7	29,408 5 6	..
Mechanical department	4,893 12 9	16,793 1 9	..	11,899 5 0
Instrument do.	7,115 5 0	7,179 4 10	..	63 15 10
Raw materials	37,225 4 11	34,430 12 2	2,794 8 9	..
Sales	..	536 1 0	..	536 1 0
Public department	..	8,613 0 0	..	8,613 0 0
Manufacture	..	..	..	..
	2,30,684 5 7	2,22,087 0 5	32,202 14 3	23,606 9 1
Deduct bills payable	..	1,657 0 0	..	1,657 0 0
	2,30,684 5 7	2,20,430 0 5	32,202 14 3	21,948 9 1
	2,20,430 0 5	..	21,948 9 1	..
	10,254 5 2	..	10,254 5 2	..

6. The results of the working for the year under review, as compared with those of three previous years, are as follow :—

—	1882-83.	1883-84.	1884-85.	1885-86.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Outturn	1,39,936 10 4	1,19,505 13 7	1,42,322 7 1	1,47,340 15 4
Net profit	..	..	..	..
Net loss	2,928 3 7	1,885 13 4	7,648 2 0	12,117 8 2

7. As the Workshop is thrown open to all departments of Government, favorable results are expected in the working of the shops from the current official year.

MEMORANDUM on the Annual Accounts of the Public Works Workshops for 1885-86.

The assets on 31st March 1885 were—

	RS.	A.	P.
Block	80,613	10	10
Machinery and plant	1,00,836	4	1

The book in which the individual buildings and machines are entered has not been completed as desired in the memorandum on last year's accounts.

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

These amounts represent labor and materials used on unfinished jobs. The heads should, under Code, paragraph 2283 D., have been entirely cleared at the end of the year, but the accountant says he misunderstood the paragraph referred to.

Raw materials	37,225	4	11

Of this, about Rs. 19,000 is represented by teak planks and scantlings, valued at Rs. 2-12-0 per cubic foot; Rs. 7,058 by materials ordered to be sold by auction; and Rs. 2,537 to be transferred to the stores (G.O., No. 1160 W., dated 8th May 1886). The timber has been actually measured, and opportunity will be taken of the transfer to verify the rest of the stores. To the value of stores actually in hand Rs. 65-2-0 sold, but not paid for, has been added, and Rs. 351-8-0 bought, and not paid for, has been deducted (see Examiner's No. 90 S.E., 5, dated 22nd May 1886).

Total ...	2,30,684	5	7

As there are no liabilities the above total represents the capital of the shops, which has been increased from Rs. 2,20,430 during the year.

2. Taking the account heads in order, the following points may be noticed :—

(a) *General Charges.*—This head is debited with the cost of establishment, including leave and pension charges, depreciation on block and machinery, repairs to machinery, and cost of working steam-engine and other miscellaneous charges of the shops; it is credited with the percentages charged on labor and materials and also with any profit arising from works being carried out at less than estimated cost. These amounts, however, failed by Rs. 564-10-5 to meet the debits.

(b) *Profit and Loss.*—This head is debited with the above balance, with interest at 4 per cent. on the capital, in which there is an arithmetical error, discovered too late to be rectified in these accounts, and with the losses on raw materials and Mechanical and Instrument departments alluded to below. The net loss for the year is Rs. 12,117-8-2, against a loss of Rs. 7,648-2-0 in the previous year. This increase is mainly due to no credit having been taken for profit on iron and wood work for shutters of Cauvery and Vennár regulators, on which work, costing Rs. 14,708, had been done; bills were made out for Rs. 18,919, and the difference taken to reduce the balance of "Mechanical department."

(f) *Machinery and Plant.*—A sum of Rs. 22-3-0 earned by hire of tools was credited to this head instead of to "Profit and loss."

(h) *Labor.*—This head has been incorrectly used, the journal entry "Sundries Dr. to labor" in any month should represent the value of labor *employed* during that month, and the entry "Labor Dr. to cash" the amount *paid* for labor: thus there would ordinarily be a balance representing the amount of unpaid labor. Hitherto both the above entries have been made with reference to the amount paid, so that the labor is not brought into the main books till the month following that in which it is employed. The amount due at end of 1885-86 for labor, Rs. 1,523-14-9, should have been shown as a liability of the concern, as it has been taken credit for in the accounts of works. "Contract labor," *i.e.*, piece-work, is not passed through this head, being debited direct to mechanical department, &c. The men employed on contract are marked with the letter "C" in the muster book; but the value of their labor is not taken out: as a check on the contract rates it would be well to adopt the procedure laid down in Government of India Code, volume IV, chapter III, paragraphs 108, 112 and 113. The labor employed is sufficiently vouched for in the muster book, stamped receipts being taken for payments of over Rs. 20. There has been no case during the year of labor remaining unpaid at the end of the month after that in which it was employed. The labor distributed to the various work orders does not agree with the value of labor actually employed, owing to average, instead of actual, rates of pay being used for this purpose; thus the value of labor employed during the year was Rs. 18,069-2-6, and the amount charged to work orders Rs. 19,692-15-5; the difference is a fictitious profit, and it would be well to charge actual rates in future.

(i) Mechanical department.

(j) Instrument department.

The "work books" of these departments were thoroughly examined; they show the amount charged to each work for labor and materials day by day: the totals have been carried forward only in the total column, and not under the several heads labor, materials, &c., and this makes it difficult to check the percentages charged: however, as the percentages now have only to cover the general and contingent charges of manufacture, not including establishment, leave and pension charges, and the like (paragraph 7 of Examiner's letter printed on the 1st page of G.O., No. 858 W., dated 30th March 1886), it will probably be sufficient to fix a rate on the outturn. In one or two cases* balances brought forward from 1884-85 to 1885-86 were not shown as outstanding in the mechanical department: this needs explanation. The losses, Rs. 704 and 962, respectively, in 1885-86, may perhaps be due to a similar cause. The outstandings in the mechanical department include six jobs dating from 1884-85, and three private jobs of small amounts: in the instrument department, one job (since cleared) dates from 1880-81 three jobs (one since cleared) from 1883-84, and 24 from 1884-85: there is only one private job.

	RS.	A.	P.
* Guindy Water-works ..	101	0	11
General Hospital punkahs ..	716	2	9

(k) *Foundry.*—This head is charged with labor, materials, &c., used in casting, and credited with fixed rates (including percentages) for the different classes of work turned out: this percentage in 1885-86 amounted to Rs. 3,634. Rates should now be revised on the basis of actual cost.

(l) *Raw materials.*—The item teakwood appears to call for special notice. It is received in log from the Public Works Stores at Rs. 100 per ton of 50 cubic feet nearly: the labor of sawing is charged to it, and the sawn scantlings issued to works at Rs. 2-12-0 per cubic foot: this rate, which is supposed to include allowance for wastage and for percentage to cover general charges, is evidently insufficient: thus in 1885-86 the receipts were—

	RS.	A.	P.
Logs 8,664′ 7″ 11‴, value	17,300	13	10
Cost of sawing	837	5	0
Outturn 6,264′ 3″ 4‴ ...	18,138	2	10

giving a rate of about Rs. 2-14-6, without any allowance for percentage. The loss of Rs. 989 on raw materials is due to this cause, the balance brought forward from 1884-85 having been valued at something over Rs. 3 and that carried over to 1886-87 at Rs. 2-12-0 per cubic foot. The system described in Government of India Code, volume IV, appendix C, or a modification of it, might be adopted with advantage, as it is evidently incorrect to charge large and small scantlings at the same rate per cubic foot. Other materials are dealt with in G.O., No. 1160 W., dated 8th May 1886, the adjustments ordered in which should be carried out at an early date: it may perhaps be possible to transfer some of the teak also to the Public Works Stores, and thus reduce the amount at debit of raw materials.

3. The value of work out-turned during 1885-86 was as follows:—

	RS.	A.	P.	RS.	A.	P.
Value of work done for the Public Works Department ...				99,434	3	7
For other departments				43,941	14	0
Value of work done for semi-public corporations and private parties				2,037	5	0
Mechanical department	1,12,261	4	7			
Instrument do.	33,152	2	0			
Raw materials sold—						
(1) To Public department				275	1	0
(2) To semi-public, &c.				1,161	9	0
(3) By auction				490	14	9
Total ...				1,47,340	15	4

4. At the inspection of the General Superintendent's office, which took place on the 16th, 17th, 21st and 24th August 1886, the General Superintendent, H. H. O'Connell, Esq., Executive Engineer, 4th Grade, temporary, and the head clerk and cashier, P. Cothandaswami Pillai, who is specially in charge of the Workshops accounts, were present. The previous inspection was on the 12th to 14th August 1885—*vide* G.O., No. 2128 W., dated 11th September 1885.

5. The cash accounts are in good order, cash book neat, duly audited by the General Superintendent, and vouchers good and systematically filed.

6. No budget register or register of liabilities have hitherto been maintained; the former is necessary, and should at once be opened; and the use of the latter should not be lost sight of in case machinery, &c., is indented for from England.

7. The pass book was examined and found to agree with counterfoils of cheque book: cheques for cash from treasury should be drawn by the General Superintendent in favor of 'self' instead of the cashier; and there is no need to re-number the cheques; the bank's printed serial numbers are quite sufficient.

8. Service books are maintained for all employés; but annual increments have not hitherto been entered in them.

(Signed) F. G. HEAVEN,
Dy. Examiner, Public Works Accounts.

CHEPÂK,
30th August 1886.

ORDER—dated 20th September 1886, No. 2388 W., Public Works.

With his letter above recorded the Examiner, Public Works Accounts, submits the annual accounts of the Presidency Public Works Workshops for the year 1885-86.

2. The net loss on the year's transactions amounted to Rs. 12,118, representing the balance of interest due to the Government.

3. The outturn of the year amounted to Rs. 1,47,340 against Rs. 1,42,322 in the preceding year and Rs. 1,19,505 in 1883-84.

4. The attention of the General Superintendent will be directed to the various matters noticed in paragraph 3 of the Examiner's letter, and the remarks of the Deputy Examiner in paragraph 2 (l) of his notes will receive consideration by the Superintending Engineer.

5. As the Workshops have recently been re-opened to all departments of Government and the general public, the Government look for more satisfactory results from the working of the shops during the current official year.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated September, 20th.

Recd. Encl.

G.O., 20th Sept. 1886, No. 2388 W.

SEPTEMBER.

Presidency Public Works Workshops

Orders on accounts of the — for 1885-86.

P.W. / A

C. No. 8774.

Public Works Dept.

919

G.O.

919/60

The Examiner submits his report on the working of the Presidency Public Works Workshops for the year ending 31st March 1887.

The Capital of the Shops at the beginning of the year amounted to Rs 2,30,684-5-7. This was reduced during the year by Rs 20,296-7-5. leaving the Capital at the close of the year at Rs 2,10,387-14-2

The total receipts as shown by the Profit and Loss Account were Rupees 41,736. and the charges Rs 30,813-15-4; the net profit being Rs 10922-0-8, as against a net loss of Rs 12,117-8-2 in the previous year. The net profit in the year under review is, it is observed, increased ~~reduced~~ by Rs 20,509-7-6. or 25 per cent on the amount of work done for the P. W. Dept, which, under G.O. 858 W d/ 30th

30th March 1886 ~~is~~ should be charged for at cost price.

It would be convenient, if in future reports the total outturn of the Shops were clearly shown. This is not readily ascertainable from the Statements now submitted.

Presidency Workshops
Accounts for 1886–87.

Vide C No. 1036 dated 7-1-88

Superseded
6-1-88

Await reply to office letter C
11-11-87

The Ex. Engr.
S. E. & V. Circle

No. 4033 C of 17 Nov 87

Fol

P W C No 8774

919
61

Retd. to C with request that information may be supplied upon the following points

1) The outturn of the shops is not shewn —

2) The following items shewn in the opening balance of 2,30,684 – 5 – 7 require explanation

Mechanical Depts. 4,893-12-9
Instrument 7,115 -5-0
Raw Materials 37,225 – 4 – 11

and in the closing balance of ~~2,15,823 – 2 – 4~~ 2,10,387 – 14 – 2 information is required as to how this amount has been arrived at ~~and the [illegible] the balance [illegible]~~

58

3) In the profit & loss account the centages charged on Rs 82027 – 14 – 2 being merely a fictitious item, not included in any bills submitted; it might be advisable to omit the

---

PRESIDENCY PUBLIC WORKS WORKSHOPS,

items of 20509-7-6 altogether from the Receipts and deduct from the charges the items of Interest on Capital —

919

4) It is requested that the accounts may be carefully examined with a view to rendering them as simple as possible, and that a brief explanation be afforded of any items that are at all obscure —

11.11.87

D.C. 12/11/87 D.W.

No. 3174 W of 2-12-86
- 2944 W - 9-11-86
- 2388 W - 20-9-86
- 2123 W - 11-9-86
- 858 W - 30-3-86
- 3646 C - 19-10-86
- 3566 C - 14-10-86
- 3224 C - 22-9-86

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 22nd July 1884.

No. 549 W.

919/62

From
THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To
THE Deputy Chief Engineer
P.W.D.
Madras

Enclosures.

SIR,

I have the honor to state that, as the 50,000 Rupees sanctioned in G.O. No. 731 W dated 18th March 1884, will be expended by August 1884, I have the honor to request that a further grant of Rupees 50,000 fifty thousand may be sanctioned for the operations of the Workshops to the end of March 1884.

I have the honor to be
Sir,
Your most obedient Servt.

W C Baddeley Captain R.E.
Genl. Supdt. P.W. Workshops

Presidency P. W. Workshops.

Proc. 1860 W. of 30th July 1884

Dch. 6161

B

From

THE GENERAL SUPERINTENDENT,

P. W. WORKSHOPS,

Madras,

(16)

To

THE Dy Chief Engineer P.W.D. Madras

No. 549 W

Dated 22 }
Despd. 22 } July 1884.
Recd. }

ENCLOSURES. —

Subject.

Requests that a further grant of Rs 50,000 for operations of these Workshops to 31st March/85 may be sanctioned for reasons assigned within

Advertg to G.O. No. 731 W of 18th March 1884, a further sum of Rs 50,000 is sanctioned for the operations of the Workshops during the year 1884-85

CS

24.7

25.7.84

B No 212 W 26-1-81
" 537 W 1-3-82
" 820 W 13-3-83
No 1486 C. 8-8-83
B No 2321 W 17-8-83
" 35 ~~80 W 16-12~~-83
" 736 W 18-3-84
" 731 W 18-3-84

Proc. 1860 W of 30th July 1884

BW

DC 21/7

Genl Supdt P.W.W.

Examr. P.W. Accts

P.W.S. 18/7

E. & C. 18/8/84

Write order

1884.

919/63

P. W. DEPARTMENT.

Current No. 10368 -

From The Genl Supdt P.W. Workshops

ENCLOS.—

No. 1142 W

Dated 10-12-84,

Received 13-12-84, -

SUBJECT.

Requesting that an additional grant of - 20000 Rs/ may be sanctioned for the operations of the P.W. Workshops up to the end of March/84 -

DISPOSAL.

No. 22778 Dated 16th December/84

To C/ For remarks.

1 Dy of C.B. D.W.

BW 16/12

60

G.O. ^{s}/1860 W d/ 30-7-84 —
" 731 W d/ 18-3-84 —
" 731 W d/ Do —
" 3580 W d/ 14-12-83
" 2321 W d/ 17-8-83
No. 1486 C d/ 8-8-83 —
Pro. 820 W d/ 13-3-83 —

919

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 10th December 1884.

No. 1142. W.

919/64

From
THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To
THE Superintending Engineer
V Circle
Madras.

Enclosures.

SIR,

As only 2000 Rupees will be available for the operations of the Workshops at the end of January 1885 out of the 100,000 Rupees sanctioned in Government Orders No. 731 W, dated 18th March 1884, and No. 1860 W, dated 30th July 1884, I have the honor to request that an additional Grant of Rupees 20000 may be obtained for expenses until the end of March 1885.

I have the honor to be,
Sir,
Your most obedient Servt

Offg. Genl. Supdt. P.W. Workshops

No. 3512

13 DEC 84

Recommended to the Chief Engineer D. P. W. for sanction.

[illegible]
Col. R.E.
Superintg. Engr.
2d Circle
12th December/1884.

No. 694 of 18th Decr./84.

To
W.

On granting the amount applied for by the Superintendent for January 1885, there will as he states be a balance of only Rs. 2,000/- available for February and March.

C

18/12

18/12

Presidency P. W. Workshops.

From

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras,

To

THE Superintending Engineer
II Circle

19 DEC 84

No. 1142 W.

Dated 10th
Despd. 10th } Decr. 1884.
Recd.

ENCLOSURES.

Subject.

Requests that an additional grant of 2000 Rs may be sanctioned by Govt for the operations of this Institution up to the end March/85 for reasons within assigned.

R. No. 665
16. 12. 84

No. 2772 W
To
C/

16th Decr./84.

For remarks.

16. 12. 84

PUBLIC WORKS DEPARTMENT.

919
65

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

Letter from the Genl: Supt: P. W. Workshops, Madras W. E. No. 1142 W d/ 10th December/84.

Endt. thereon by the Suptg: Engr: II. Circle — " — " 3512 d/ 12th December/84.

Office Note from the Examiner P. W. Accounts — " — " 694 d/ 18th December/84.

Adverting to G. O. No. 1860. W d/ 30th July/84, a further sum of Rs 2,000 is sanctioned for the operation of the Presidency P. W. Workshops during the year 1884-85.

19. 12. 84

19. 12. 84

S. E. II. Circle ✓
Ex. P. W. Accts: ✓

Despd. 20-12-84.

BW
27/12

Sd 7/1/85

8/1

DW/21

PRESIDENCY PUBLIC WORKS WORKSHOPS,
Madras, 9th March 1885.

No. 1618 W.

919/66

From

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS WORKSHOPS,

To

THE Superintending Engineer
5th Circle
Chepauk

SIR,

Enclosures.

I have the honor to request that you will obtain sanction of Government for a grant of Rs. 100000 for the operations of the Shops for 1885-86

I have the honor to be,
Sir
Your most obdt Servt
W B de Winton
Genl. Supdt P. W. Workshops

9/3

Presidency P. W. Workshops.

No. 4634

13 MAR 85

Recommended to the Chief Engineer P. W. Department for sanction.

From

THE GENERAL SUPERINTENDENT,
P. W. WORKSHOPS,
Madras,

To

THE

No.

Dated
Despd. 188
Recd.

ENCLOSURES.

Subject.

Andr. Sandley (?) for Col. R.E.
Superintg. Engr.
5th Circle
12th March 1885.

3/404 D 2[illegible]/1/86
No 4th D 30/1/84
73 W D 18/3/84
3/6 W D [illegible]/3/84
3/60 W D [illegible]/12/83
1330 W D 1/8/83
4th [illegible] 8/8/83
3220 W D 13/3/83
335 W D 1/3/82
[illegible]

919/67

No. 654 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 17th March 85

READ the following

From the General Superintendent P. W. Workshops Madras	H. E. No. 1618 W dd 9th March/85
Office Note from the Supdg. Engr. V Circle &c	H. E. No. 4634 dd 12th March/85.

The working estimate for 1885-86 of Rs. 1,00,000, for the Public Works Workshops at Madras, is sanctioned.

CS
14.3.85

WS
14.3.85

To

The S. E. V Circle
" Exr. of P. W. Accts.

Bw
17/3

Jd 27/3

No. 1766 W

Presidency Pub: Works Workshops
Madras 16th February 1886.

From

The General Superintendent
P.W. Workshops.

919/68

To

The Superintending Engineer
5 Circle
Madras.

Sir

As the grant of Rupees 100,000/- sanctioned in G.O. No. 654 W dated 17th March 1885, for the operations of the Workshops for 1885-86 has been expended, I have the honor to request that a further sum of Rs. 10,000 may be sanctioned for expenses in March 1886.

I have &c.

(Signed) H H O'Connell
General Superintendent P.W. Workshops.

No. 4783

Submitted to the Chief Engineer P.W. Department.

Chepauk
20th February
1886

Coll R.E.
Supg. Engr. 5 Circle

212 W 2[illegible].1.8[illegible]
537 W 1.3.82
820 W 13.3.83
1486 C. 8.8.83
2321 W. 17.8.83
3580 W. 16.12.83
736 W 18.3.84
731 W 18.3.84
1860 W 30.7.84
3140 W 20.12.84
654 W 17.3.85

22 FEB

B/

919/69

No. 497 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the February 24 1886

READ the following

From the Suptg. Engineer V Circle. H. E. No: 4783 d/ 20" February 1886.

This does not involve a grant of funds.

Ch

The working estimate of Rs1,00,000, for the Public Works Workshops at Madras for 1885-86, sanctioned in G. O. No: 654 W dated 17th March 1886, is increased by Rs. 10,000.

23/2/86

24.2.86

To The Suptg. Engr. V Circle
" Examiner of P. W. Accounts

25/2

Ch

Maj

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

919/70

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
				Expenditure against Provincial Budget Grant.		RS. A. P.	
VI	Provincial Revenue Receipts ..	21,226 8 6	6	Repairs		450 0 0	
VII	Income-tax ..	263 7 4	7	Establishment		11,746 7 4	
VIII	Deposits ..	11,576 0 2		*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	
			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

67

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.	RS. A. P.		**Direct Charges.**			RS. A. P.
	To—				By—			
	Provincial Revenue Receipts VI.				*Working Expenses.*		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	
					Tools and Plant.	RS. A. P.		
C	Miscellaneous.	417 10 7	21,226 8 6	(c)	Repairs (9) ..	698 13 0		
				(d)	One per cent. deduction (10) ..	486 0 0	212 13 0	12,409 4 4
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					
					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.

9/9/71

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.*	RS. A. P.		
III	Value of labor and materials employed on workshop jobs not paid for (14) ..	4,703 12 2	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 stoo at Rs. 2,10,387–14–2, being less than the balance at commencement of the year l 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		
Instrument do.	4,893 12 9	
Raw materials	7,115 5 0	
Workshop Manufacture Suspense ...	37,225 4 11	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

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.)

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

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

Exd. J. Moses.
Spare Copies

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.

Enclosure to 1 of letter No 101 W dated 16/12

Read the following paper:-

[C. No. 8.]

101

EXAMINER
No 1431 W
14 NOV 1887
P. W. ACCOUNTS

12 Jan/88, No 129 W

919

GOVT. OF MADRAS. } 1887. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 1 ~~October~~ Nov 1887.

OFFICE NOTE No. 719

To

W. 919/14

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

KEEP WITH Genl. No.

dated 188 .

71 71

1000—12-5-87.

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

Item No	Receipts	Rs.	a.	p.
I.	Cash Balance	"	"	"
II	Cheques of P.W. Officers	110743	10	6
III	Guaranteed Railways	2	2	"
IV	Central adjusting Account	230	12	"
V.	Transfers P.W.D.	39247	"	11
VI	Provincial Revenue Receipts	21226	8	6
VII	Income Tax	263	7	4
VIII	Deposits	11516	"	2
		185289	9	5

Item No	Charges	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Payments into Treasuries							12824		
2	Supplies to Forest Department							911		
3	Civil Department Transfers Miscellaneous							34981		
4	Central adjusting Account							21713		
5.	Transfers P.W.D.							97795		
	Expenditure against Provincial Budget Grant									
6	Repairs				450	"	"			
7	Establishment				11746	7	4			
	Tools and Plant									
8.	New supplies	9625	1	1						
9.	Repairs	698	13	"						
10	1% deduction	486	"	"						
11.	Balance of unfinished works and of raw materials on hand on 1st April 1886	47710	7	11	35094	9	10			
					25575	2	6			
	Add net debits to suspense									
12.	Miscellaneous advances				91	12	5			
13.	Workshops manufacture Suspense									
14	Deduct amount repaid 30762.5.1									
15	Net 16703.12.9									
16.	Deposits				26032	8	10	268	2	9
17	Cash Balance				26646	[illegible]	3	12644	8	7
								951	11	[illegible]
								185289	9	[illegible]

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 1886Rs. 47710-7-11 This sum represents the value of jobs in hand and of raw materials, which were in the Workshops when

p2

919/75

EXAMINER P. W. ACCOUNTS

the accounts of the shops as a self-supporting institution, were closed on 31st. March 1886, and was brought on to the Govt. books under the orders contained in G.O. No. 858 W. dated 30th. March 1886, by credit to Tools & Plant and debit to Workshop Manufacture Suspense(see Accountant General's P.W.D. letter No.+ 628 G. dated 3rd. August 1887).

+Cannot be traced.
D.P.
2-11-87

4. The Revenue, or Profit and Loss account of the shops is shewn in the following statement-

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

Item To	Receipts	Rs.	a.	p.	Rs.	a.	p.
	Provincial Revenue Receipts VI						
A	Profits	20611	8	11			
B.	Sales of old materials	194	5	"			
C.	Miscellaneous	417	10	7	21226	8	6
D.	Centages at 25% on Rs 82027.14.2 the amount of work done for P.W.D.				20509	7	6
					41736	"	"

Item By	Direct Charges	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
	Working Expenses.									
a	Repairs Municipal tax (6)				450	"	"			
b	Establishment charges (7)				11746	7	4			
	Tools and Plant									
c	Repairs (9)	698	13	"						
d	1% deduction (10)	486	"	"	212	13	"	12409	4	4
	Indirect Charges									
	Depreciation.									
e	Block				2418	6	6			
f	Machinery and Plant				4033	7	2	6451	13	8
g	Loss on sale of Machinery							400	"	"
h.	Leave and Pension Allowances @ 14% of 11746.7.4							2325	7	5
i	Interest on Capital @ 4% on 230684.5.7							9227	5	11
j.	Net profits							10922	"	8
								41736	"	"

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 P.W.D. 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 para 3 (and para 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 out-siders 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.

μ3

919/76

EXAMINER
No.
14 NOV 1887
P.W. ACCOUNTS

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			
	Capital			
i	Capital of the shops	2,10,387	14	2
	Debts			
ii	Deposits (refundable) (VIII) (16)	731	8	„
iii	Value of labor and materials employed on Workshop jobs not paid for (14)	4,703	12	2
		2,15,823	2	4

Item	Property and Assets.									
	Block, Machinery and Plant.									
	Block									
IV	Balance on 1st April 1886				80,613	10	10			
V	Depreciation at 3%				2,418	6	6	78,195	4	4
	Machinery and Plant.									
VI	Balance on 1st April 1886	1,00,836	4	1						
VII	Depreciation at 4%	4,033	7	2						
VIII	Loss by Sales	400	„	„	96,402	12	11			
IX	Additions during the year (8)				9,423	1	1	1,05,825	14	„
	Suspense Accounts									
X	Miscellaneous Advances (12)				91	12	5			
XI	Workshop manufacture (13)				30,758	5	„	30,850	1	5
XII	Cash - Cash Balance (17)							951	14	7
								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.

73

P.W.C. No: 8774 Enl
1036/7/87

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 shewn in present accounts.
Block........................	80,613-10-10	
Machinery and Plant.........	1,00,836- 4- 1	78,195- 4-4
Mechanical Department.......	4,893-12- 9	1,05,825-14-0
Instrument ,, ...	7,116- 5- 0	}
Raw Materials...............	37,225- 4-11	}
Workshop Manufacture Suspense	-	}
Miscellaneous Advances.......	-	30,758- 5-0
Cash Balance................	-	91-12-5
	-	951-14-7
	2,30,684- 5- 7	2,15,823- 2-4
Deduct arrears due to Workshop Manufacture Suspense....		
Deposits....................		4,703-12-2
		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

C.

Enclre No: 2 of letter No: 101 dated 15-12-87

P. 4

919/7

Revised.

B. Revenue or Profit and Loss account during the year 1886-87.

Item		Rs	A	P	Rs	A	P
	Receipts						
	To Provincial Revenue Receipts VI.						
A.	Profits	20611	8	11			
B.	Sales of old materials	197	5	"			
C.	Miscellaneous	417	10	7	21226	8	6
d.	Loss				9587	6	10
					30813	15	4

Item		Rs	A	P	Rs	A	P	Rs	A	P
	Direct Charges.									
	By Working Expenses.									
a.	Repairs Municipal Tax (6)				450	"	"			
b.	Establishment Charges (7)				11746	7	4			
	Tools and Plant									
c.	Repairs (9)	698	13	"						
d.	1% deduction (10)	486	"	"	212	13	"	12409	4	4
	Indirect Charges.									
	Depreciation									
e.	Block				2418	6	6			
f.	Machinery and Plant				4033	7	2	6451	13	8
g.	Loss on Sale of Machinery							400	"	"
h.	Leave and Pension Allowances at 14% of				11746	7	4	2325	7	5
i.	Interest on Capital 4% on				230684	5	7	9227	5	11
								30813	15	4

Madras.
15th/16th December 1887

Major R.E.
Examiner Pub. Works Accounts
Madras.
14/12

Dr 21/10367/87

[C. No. 2.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

219/28

No. 101 W.

From
Major C. H. P. Christie R.E.
~~The~~ EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT.

Madras, 16 DECEMBER 1887.

SIR,

WITH REFERENCE TO YOUR MEMO NO.4083 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 PARA 1.

THE OUTTURN OF THE SHOPS AMOUNTS TO RS.169,317-5-3 MADE UP AS FOLLOWS:-

WORK DONE FOR P.W.D.	RS. 97,995-4-8
——DO—— OTHER DEPARTMENTS	RS. 62,744-0-0
——DO—— PRIVATE PARTIES	RS. 8,578-0-7
	RS.169,317-5-3

99434-3-7
97995-4-8
1438-14-11

3. YOUR PARA 2.

OPENING BALANCE.

MECHANICAL DEPARTMENT	RS.4,893-12-9
INSTRUMENT ——DO——	RS.7,115-5-0

THESE REPRESENT THE AMOUNT OF UNFINISHED WORKS ON

HAND

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 PARA 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):-

BALANCE ON 1ST APRIL 1887..............RS.80,613-10-10
DEDUCT
DEPRECIATION FOR 1886-87...............RS. 2,418- 6- 6
BALANCE ON 31ST MARCH 1887.......RS.78,195- 4- 4

6. MACHINERY AND PLANT....................RS.105,825-14-0.

THIS REPRESENTS THE VALUE OF MACHINERY ON 31ST MARCH 1887 AND HAS BEEN ARRIVED AT AS SHOWN BELOW:-

BALANCE ON 1ST APRIL 1887..............RS.100,836- 4-1
ADDITIONS DURING THE YEAR..............RS. 9,423- 1-1
RS.110,259- 5-2
DEDUCT
DEPRECIATION............RS.4,033-7-2
LOSS BY SALE OF MACHINERY ORDERED IN G.O. NO. 2944 W. DATED 9TH NOVEMBER 1886...........RS. 400-0-0
RS. 4,433- 7-2
BALANCE ON 31ST MARCH 1887.......RS.105,825-14-0

---

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.

929/79

8. THE BALANCE, VIZ. RS.30,758-5-0 REPRESENTS THE FOLLOWING:-

VALUE OF STOCK ON 31ST MARCH 1887.....RS.29,048-12-8
EXPENDITURE ON GENERAL CHARGES AWAITING ADJUSTMENT............................RS. 1,709- 8-4
RS.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.

1823W
7-7-87

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

PLETION

PLETION OF THE WORKS CONCERNED.

13. YOUR PARA 8.

THE CENTAGES REFERRED TO HAVE BEEN NOT EXCLUDED FROM REVISED STATEMENT HEREWITH SUBMITTED.

14. WITH REGARD TO INTEREST CHARGES, IN NOTE NO.146 I. BY ACTING CHIEF ENGINEER FOR IRRIGATION DATED 31ST 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 G.O. 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 SHEWN.

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.

979/80

I HAVE THE HONOR TO BE

SIR,

YOUR MOST OBEDIENT SERVANT,

MAJOR R.E.

EXAMINER P.W. ACCOUNTS, MADRAS.

77

Encs: 2.

E.P. 15/12.

The total receipts as shown by the revised Profit and Loss Accounts were Rs 21226 „ 8 „ 6, and the charges Rs 30813 „ 15 „ 4. ~~There was thus~~ involving a net loss of Rs 9587 „ 6 „ 10. On the charge side of the account ~~there is~~ a sum of Rs 2325 „ 7 „ 5 ~~and~~ ~~account of~~ appears as Leave and Pension Allowances, and Rs 9227 „ 5 „ 11 for interest on capital at 4 per cent. The inclusion of ~~such~~ 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 Dowlaishwaram Workshops, and the arrangement has hitherto been adopted in the Presidency Workshop Accounts. It may therefore be continued.

2. 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.

Lu 6/1/88 B 9/9/83

The general results of the working of the PW Workshops during 1886-87 are ~~very~~ satisfactory, as with an enormous outturn the net loss is only very slightly larger than the Interest on capital, or in other words ~~if considered~~ ~~as a commercial concern~~ the Workshops has ~~provided~~ ~~very little~~ only profits [illegible] to prejudice working expenses —

WM
6.1.88

9/9/84

9/9/85

9/25

The.

Suptg Engr V Circle ✓
Expr S.W. Accounts ✓

10,387

Govt. of 1885 Madras.
PUBLIC WORKS.

Read 14/11/88

Dated

Recd. Entd.

G.O. 12 June 1888 No. 1298

Presidency P.W. Work
shops
=
Orders on report of
working of the — fo
1886/87.

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

919/86

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~~

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.,
Superintending Engineer, V Circle.

11th March 1886.

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.D.

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

Exd. J. Henricus.
Spare Copies

919/88

64

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd. *Endt.*

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.

12TH NOVEMBER 1887, No. 3057 W., PUBLIC WORKS.

919/89

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From A. JOYCE, Esq., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 30th August 1887, No. 1316 W.

I have honor to forward, herewith, a letter from Mr. Francis, Sub-Engineer, Head Foreman of the Public Works Workshops, together with some previous correspondence. The whole is anent the appointment of Manickum Pillay, draftsman, to the post of sub-overseer, 1st grade, in the department.

2. I give him my most thorough recommendation. Ordinary sub-overseers are of little or no use in the workshops, more especially those coming from the Madras Civil Engineering College, unless they happen to be very peculiar men, whom it would be most likely difficult to find. Manickum Pillay has been some time in the workshops now. He does excellent work and of a kind, a goodish but superior, to what would be naturally expected from a man of his rank in the department. I would, therefore, with your permission, desire to encourage him and give him this step in the department. He prizes it chiefly on account of what it may ultimately tend to with long, good, and faithful service. The post of a 2nd-class draftsman may be abolished if this proposal is sanctioned.

No. 2304.

Forwarded to the Chief Engineer, Public Works Department.

CHEPÂK,
1st September 1887.

(Signed) H. M. VIBART, Colonel, R.E.,
Superintending Engineer, V Circle.

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Bangalore, 11th October 1887, No. 2771.

With reference to your memorandum, No. 540 D., dated 7th September 1887, I have the honor to forward a statement in form M 184, showing the financial effect of the proposal to appoint Draftsman S. Manickum Pillay as sub-overseer in the Public Works Workshops.

2. The proposal involves an increase of Rs. 17-8-0 per month.

ORDER—dated 12th November 1887, No. 3057 W., Public Works.

The proposal to appoint S. Manickum Pillay a sub-overseer, 1st grade, in the Public Works Workshops, and to absorb the post of second draftsman, is sanctioned.

2. The Superintending Engineer, IV Circle, will report whether one of the surplus draftsmen in that circle can be posted to the workshops for duty as a supernumerary, in view to his acquiring a knowledge of machine drawing.

3. The sanction accorded in paragraph 1 of these proceedings has been registered as Provincial, No. 42 W. of 1887-88, and classified as Establishment, Permanent.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

919/90

GENERAL.
ESTABLISHMENT.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated November, 12th.

Read. *Encl.*

G.O., 12th Nov. 1887, No. 3057 W.

NOVEMBER.

**Public Works Workshops,
Madras**

Proposal to appoint Draftsman S. Manickum Pillay, a sub-overseer, 1st grade, in the —, and to absorb the post of second draftsman, sanctioned with remarks.

979/91

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, dated Bangalore, 6th August 1888, No. 1989.

With reference to your memorandum No. 2124 C., dated 5th June 1888, I have the honor to state that the General Superintendent, Public Works Stores and Workshops, reports that he has completed the stock-taking of the tools, plant, &c., in the Public Works Stores and Workshops and has found all the balances in the Public Works Stores correct as per stock books. The General Superintendent remarks that the stock books, issue and receipt books have been very carefully and creditably kept by the storekeepers.

2. As regards the result of the stock-taking in the Public Works Workshops, except in the item of teakwood in which a deficiency to the amount of Rs. 11,410 is shown, the balances in other cases have been found fairly correct. There have, however, been one or two irregularities, such as omissions to strike off the books portions of machinery sold and to enter in the books items found surplus, &c.

3. I enclose the General Superintendent's report in original.

ENCLOSURES.

From Lieut.-Colonel S. C. CLARKE, R.E., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 2nd August 1888, No. 1182 W.

I have the honor to report that I have now concluded the stock-taking and comparing of the machinery and other plant in the workshops with the number entered in the ledger, and beg to report as follows.

2. *Office furniture.*—The number of articles entered in the ledger is correct. Several pieces were not marked but have been subsequently. They are all in fair condition.

3. *Machinery and other plant.*—The number of machines, &c., with the exception of those items marginally noted is correct. Some of the machines had not been marked, others (new ones) not entered in the ledger.

		RS.
1	Force pump for testing boiler, small	92
3	Bearings 5½"	143
1	Pulley 64" × 8"	29
14	Feet shaftings 5½"	88
10	Feet shaftings 2½"	44
3	Standards with countershafts for 40 H.P. engine..	189
	Total ..	585

The pulleys, shaftings, &c., now found missing are reported to have been sold and removed by the purchaser of the 40 H.P. engine in the year 1883, but through some carelessness the said items had never been struck out of the return.

The items found surplus should have been entered in the return, but carelessly omitted.

4. *Stock—Iron, brass, oil, &c.*—The stock articles have all been carefully counted and weighed and found fairly correct with the exception of the item "Coke," the deficiency of which amounts to about 200 lb. or about ·06 per cent. of the total quantity* purchased during the past year or so (135 tons). I had the whole of the coke dust, amounting to 9,100 lb. nearly, weighed in my presence, the whole of which will have to be sold at auction, if we cannot devise some method of utilizing it in the forges.

5. *Timber—Teakwood and other classes of wood.*—Owing to the various scantlings and other pieces being more or less scattered all over the yard, and as a very large proportion of the said pieces could not be measured, I determined on weighing up every scrap in the yard, and I am now able to show the correct balance of both the good and bad wood, or serviceable and unserviceable pieces.

---

* Viz., from August 1887 to August 1888.

80

From the list appended it will be seen that out of the 135 tons of teakwood, I can only declare 40½ tons fit for use, leaving 94½ tons as the quantity that must now be sold by auction.

This quantity (135 tons), or about 6,700 cubic feet, falls considerably short of the quantity entered in the stock-book,* viz., 8,439 cubic feet, in addition to which three-fourths of the total quantity is utterly worthless and cannot, under any circumstances, be rated at the full book-value, viz., Rs. 2-8-3, computing its more correct value, or what might be realized for it, at any auction at Re. 1 per cubic foot. We get 40·5 tons or

	RS.
2,025 cubic feet at Rs. 2-8-3 ...	5,095
94·5 tons or 4,725 cubic feet at Re. 1	4,725
	9,820

Rs. 9,820 as its true value: thus an actual loss of († 21,230 — 9,820 =) Rs. 11,410 must be anticipated.

This heavy loss is undoubtedly a serious one to have to bring to notice and one that I have very great difficulty in accounting for.

I cannot help remarking that the late system of maintaining the saw-mill outturn and issue to the various shops was a most imperfect one and very likely to produce inaccurate balances of wood in stock.

The outside cuts and broken pieces were never taken into account but thrown aside anywhere, and only the actual cubical or square dimensions, as per estimate of each piece, were shown in the issue-book.

The prevailing system of stock-taking at the close of each official year happens to have been also most superficial, and must, in my opinion, have produced most inaccurate results. The accumulation of wood was measured in the bulk, and then an arbitrary deduction of one-fourth or one-third was made, the ¾th or ⅔rd balance being noted as serviceable wood and priced accordingly.

The balances of the other classes of wood are fairly accurate; some small differences occur which need not be taken into account.

6. *Old timber.*—I have found in this yard a considerable number of logs of sál and other kinds of wood, which I am told were sent here, some years back, for experimental purposes; but, with some few exceptions, I find no experiments have been made nor have the logs been sawn up, &c. Many of them are now decayed and worm-eaten and cannot be turned to much account. Judging from the appearance of the fibre of both the sál and aini woods,‡ I have no hesitation in asserting that neither would be suitable for the Public Works as far as buildings are concerned; possibly the former class of wood might be used for sluice shutters, as I was given to understand, when travelling in the Northern division in 1886, that it was suitable for "Irrigation works," being indestructible under the action of water; this was the opinion expressed by the Forest officer, which can only be corroborated or disputed by some competent officer, after subjecting the wood to the action of water.

---

* As on 31st March 1888.

† Value of 8,439 cubic feet at Rs. 2-8-3 = 21,230.

‡ Sál .. .. Logs. 29
Ainí 2
borne in the Public Works Stores Division ledger.

PRESIDENCY PUBLIC WORKS WORKSHOPS.

Statement of Timber balances on 20th July 1888.

Class of timber.	Receipt account.			Issue account.			Balance as per books.	Actual balance as per weighments.	Difference.	Remarks.			
	Balance on the 31st Mar. 1888.	Receipts from 1st April to 20th July 1888.	Total.	1st April to 20th July 1888.	Wastage on above issue.	Total.				Logs.	Scantlings utilizable.	Scantlings useless.	Deficiency.
Teak	8,439¼	3,096	11,535¼	1,873¼	81	1,954¼	9,580¾	7,891½	1,689¼	1,141¼	2,075	4,725	1,689¼
Red cedar ..	306	..	306	20	..	20	286	302	— 16	..	302	..	..
White cedar ..	56	..	56	34½	½	35	21	18½	2¼	..	..	18¾	2¼
Peddock ..	24¾	..	24¾	6	..	6	18¾	13	5¼	..	3	4	5¼
Rose	3¼	..	3¼	..	..	3½	3¼	3¼	..	..	3½	..	..
Carrai	2¾	..	2¾	..	..	..	2¾	2¾	..	..	..	2¾	..
Mango planks ..	111¼	2,006¾	2,118	1,452	..	1,452	666	687	—21 Sq. ft.	..	300	387	..
Venteak ..	67	..	67	5	..	5	62	52	10	..	36	15	10
Malabar teak ..	61¼	..	61¼	23½	¼	23	37½	40	— 2½	..	40	..	..

Office note from the Examiner, Public Works Accounts, dated 28th Sept. 1888, No. 2330.

919/92

Order—dated 3rd November 1888, No. 3498 W., Public Works.

With his letter No. 1182 W., dated 2nd August 1888, the General Superintendent, Public Works Workshops, submits a report on the stock-taking of the stores, machinery and plant in the Public Works Stores and Workshops, ordered in memorandum No. 2124 C., dated 5th June 1888.

2. The results are satisfactory with the exception of the item Teakwood, under which a considerable loss is anticipated.

3. The General Superintendent will be called upon through the Superintending Engineer, V Circle, to explain, for the information of the Government, the manner in which the stock-taking was carried out and how far the results were personally checked by him. He should also submit any proposals he has to make in regard to stock-taking and should explain the system now in force for maintaining the saw-mill outturn and issue to the various shops.

4. Sanction is accorded to the sale by auction of the 94½ tons of teakwood declared by the Superintendent to be unfit for use. The loss incurred by the sale should be reported in due course for the orders of Government.

5. There does not appear to be sufficient reason for adopting the suggestion made by the Examiner, Public Works Accounts, in para. 3 of his note above recorded.

(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. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1888 Madras.

PUBLIC WORKS.

Dated November, 3rd.

Recd.

Encl.

G.O., 3rd Nov. 1888, No. 3498 W.

NOVEMBER.

Public Works Stores and Workshops, Madras

Orders on report on the stock-taking of the stores, machinery and plant in the —

9/9/93

6th November 1888, No. 3537 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

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 Chepâk, 19th June 1888, No. 1164.

I have the honor to state that 36 tons of teakwood and 1½ tons of cedarwood side-cuttings of the book-value of Rs. 1,042-8-0 were sold by public auction at the Public Works Workshops and a sum of Rs. 516-8-0 was realized by the sale. I request that sanction may be given to the necessary adjustment being made in the accounts of the loss by sale which amounts to Rs. 526.

From the Examiner, Public Works Accounts, dated 9th July 1888, No. 167 W.

From Colonel H. M. VIBART, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 18th August 1888, No. 2136.

With reference to your memorandum No. 428 D., dated 17th July 1888, I have the honor to forward copy of a report from the General Superintendent, Public Works Stores and Workshops, regarding the manner in which side-cuttings from teakwood have hitherto been valued and disposed of, without reference to the allowance made for wastage in the rates charged for timber cut and sawn.

2. This practice was objected to in the Examiner's notes of inspection, printed in G.O., No. 3474 W., dated 20th December 1887 (see item 8 of summary), and in para. 2 of the Examiner's note in G.O., No. 1998 W., of 4th July 1888, further report was called for. A full report was submitted with my letter No. 1989, dated 6th August 1888, reporting the result of the stock-taking of stores in the Public Works Stores and Workshops. It was shown therein that there is the large quantity of unserviceable scantlings amounting to 4,725 cubic feet in hand which, if sold by public auction, will fetch probably not more than a rupee per cubic foot.

ENCLOSURE.

From Lieutenant-Colonel S. C. CLARKE, R.E., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 9th August 1888, No. 1246 W.

With reference to your endorsement No. 1911, dated 1st August 1888, calling for some further explanation about the method of dealing with the timber wastage, &c., I have the honor to inform you that it would appear to have been the custom in this office to value the side-cuttings and odds and ends cut off from the logs at one-fourth of the full (book) value, but at the last auction the price realized was only about one-eighth.

85

2. The rate charged for wood is Rs. 3 per cubic foot, which is made up as follows :—

	RS.	A.	P.	
Log price	2	4	0	per c. ft.
Sawing charges	0	8	0	
To meet loss by wastage, &c.	0	4	0	
Total ...	3	0	0	

which would appear to be just enough to meet the actual loss by wastage in most cases.

3. The side-cuttings and other more or less useless pieces or scantling have always apparently been included in the bulk of serviceable wood and thus given a fictitious value.

4. When a certain quantity of this serviceable wood was selected out of the stock and sold as useless, its value was altered to one-fourth as stated in para. 1, and the one-fourth amount thus deduced was deducted from the stock balance, when a fresh rate was given for the remaining portion of timber stock entered as serviceable.

From the Examiner, Public Works Accounts, dated 26th August 1888, No. 2485.

Order—dated 6th November 1888, No. 3537 W., Public Works.

The loss, Rs. 526, by the sale of the side-cuttings, &c., in question should be credited to "Materials in hand" in the Workshop manufacture suspense account and debited to Tools and Plant under the sub-head "Loss."

2. It appears from the General Superintendent's letter that the rate charged for wrought wood is Rs. 3 per cubic foot, this with the wood in log costing Rs. 2-4-0 per cubic foot is not sufficient, the wastage allowed being only one-ninth. The usual allowance is from one-fourth to half according to the size of the scantlings turned out and the nature of the logs, &c.

3. Attention is called to volume IV, Government of India Code, appendix C, in regard to the method of pricing and classifying timber, but it is considered that it will be sufficient if special rates are charged for small scantlings, ordinary scantlings and for special beams.

4. The Superintending Engineer's letter No. 1989 of 6th August 1888, referred to above, has been disposed of in separate Proceedings.

(True Extract.)

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

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

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated November, 6th.

Recd. *Encl.*

G.O., 6th Nov. 1888, No. 3537 W.

NOVEMBER.

Teakwood Side-cuttings

Orders on letters from the Superintending Engineer, V Circle, submitting proposal of the General Superintendent, Public Works Stores and Workshops, for the adjustment of the loss on account of sale of certain —.

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.

8th November 1888. (Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

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.D.

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

Exd. J. Henricus.
Spare Copies

919/96

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 —.

No. 3498 W d/ 3-11-88

1889.

919/97

P. W. DEPARTMENT.

600 W

Current No. 1006

From The Supdg Engineer
V circle.

Enclos.— 1

No. 5144
Dated 31st Jany 1889
Received 1st Feby 1889

SUBJECT.

Requesting sanction of Govt. to write off the books of P.W. Workshops divn. the loss of Rs 13700 incurred in the sale of unserviceable Teak timber in the P.W. Workshops by public auction.

DISPOSAL.

No. 5216 Dated 2nd Feby 1889

To
C

For favor of remarks.

(Sd) H. R. M.
2/2/89
W.

(Sd) W. L. C. B.
2-2-89

24/2

919

919/98

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.

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.

	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

(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, 1st.

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.

4/9
99

18

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Chepák, 31 January 1889.

No. 5144.

From
Colonel W H Burton R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
P. W. Department

SIR,

Enclosures.
1 Statement

With reference to G.O. No 3498 W dated 3d November 1885, I have the honor to state all the unserviceable teak timber i.e. the outside and worthless pieces or about 94½ tons were sold by auction on the 20th November 1888 by the General Superintendent P. W. Workshops.

2. Before this auction he sold in May last 32½ tons of unserviceable wood making altogether 127 Tons as shewn in the accompanying statement. The booked value of 127 Tons is Rs 15974-3-6 and the amount realized by public auction is Rs 3600 leaving a loss of Rs 12374-3-6.

3. To this if added the loss of Rs 1325-15-6 bring the value of 1689 cft. 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 G.O. above alluded to, the net loss on timber is Rs 13700 for which sanction of Government is requested to write off the books of P. W. Workshops Division.

I have the honor to be
Sir
Your Most Obedt Servant
W H Burton. Coll R.E.
Superintending Engineer
5th Circle

G.O. 3498 W d/3.11.88
- 3537 W d/6.11.88.

914/100

No. 521 C d/ 2nd Feby 1889

To C

For favor of remarks.

2/2/89

W

MCR 2.2.89

2 Quote No 248 d/ 22. Feby 1888.

To W.

The loss by sales of unserviceable timber amounting in the aggregate to Rs. 13700-0-0 which is now reported by the General Superintendent in accordance with the orders contained in para 4 of G.O. No. 3498 W. dated 6th. November 1888, may with the sanction of the Government as required by Code para 1972 be written off to debit of Tools and Plant, sub-head loss in the accounts of the P. W. Workshops, this being the head of account to which similar losses have heretofore been charged- see for instance para 1 of G.O. No. 3537 W. dated 6th. November 1888.

SECRETARY TO GOVERNMENT
25 FEB. 89
P.W. DEPARTMENT, MADRAS.

22/2

C.

R 22/2

22/2

Enc.

From

THE SUPERINTENDING ENGINEER,
V Circle,

To

THE Chief Engineer
P. W. Department.

EXAMINER
No. 814
5 FEB 1889
W ACCOUNTS

Dated 31st January 1889.
Recd.

SECRETARY TO GOVERNMENT
-1 FEB. 89
P.W. DEPARTMENT, MADRAS.

ENCLOSURES. 1

No. 5764

Unserviceable teak timber in the P. W. Workshops Dy.

Requesting sanction of Government to write off the return the loss of Rs 13700, in the sale of — by public auction.

S. O.

Genl Acct

PUBLIC WORKS DEPARTMENT.

HWM

919/10 No 600 W

31 P

A/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 1st March/89

READ the following

From the Supg: Engr. V. C. No. 5144, d 31. 1. 89.
From the Exr Quote P. W. Accts No. 248, d 22. 2. 89.

HWS 28 Feb

×Loss by sale of unserviceable wood	Rs: 12,374. 3. 6.
Value of teak wood found deficient when stock was taken in July 1888	" 1325. 15. 6
	Rs: 13,700. 3. 0

Sanction is accorded to the total loss amounting to Rupees ×13,700. 3. 0 being written off to the debit of "Tools and Plant", sub-head "Loss", in the accounts of the P. W. Workshops.

MCR 26. 2. 89

26/2/89

D 9/3

To The Supg Engr: V Circle
" Exr: P. W. Accts.

Govt. of (1889) Madras.
PUBLIC WORKS.

2/3/89

Recd. Recd.

G.O. 1 March 1889 No. 600W

Timber

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

Fd 1/3. Gd 1/3

H.C. 979/103

Please have the draft recopied as corrected by D.W. These papers should remain in the file.

F.B.
25/3/89

Recopied

PUBLIC WORKS DEPARTMENT.

D.W. 989/104

The value of this report is decreased by the delay that has occurred in its submission. Nearly a year has elapsed since the close of the year reported on. This makes enquiries and explanations difficult. ~~[illegible]~~ The report for 1886/87 was subd. by C. on 1.11.87 but the one for 1887/88 was not recd. till 15.3.89. Please say whether it is desirable to add a para to the order pointing out the delay in the submission of this report and asking that future reports may be subd. as soon as possible after the close of the year to which they refer.

Do you wish the Draft to be recopied as corrected?

~~103~~ F.B. 183
25.3.89

Yes - re copy please, but leave the rough draft in the file - I have added a para about the delay.

25.3.89

PUBLIC WORKS DEPARTMENT.

Hm

A

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Examiner, Public Works Accounts } H E No. 330 d/ 13th Mch 1889

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 19609-14-6 or an average of Rs 1,634 per mensem. The outturn of

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
Work done for the P. W. Dept.	Rs 97,995-4-8	Rs 79,312-9-8	Rs 18,682-11-0 less
Work done for other departments	Rs 62,744-0-0	Rs 64,241-4-10	Rs 1,497-4-10 more
Work done for private parties	Rs 8,578-0-7	Rs 6,153-8-3	Rs 2,424-8-4 less

4. . . The decrease in the value of work done for the Department for whose benefit the Workshops are principally maintained ~~is to be expected~~ 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 ~~of 28 percent~~ in the value of work turned out for private parties.

The PWD are charged 10 percent on cost of work, and this in itself is not sufficient to prevent P.W. officers from getting work done at the Shops, which is done if the cost of work was getting higher —

Private persons are charged 35 percent on cost of work & probably no private work is done at the shops that can be done elsewhere.

It may be that competition is increasing among the private firms, and if so there is no cause for regret in the falling off of the work done in the Govt. Shops

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 14,752-7-1, to which must be added indirect charges for depreciation, interest on capital, and 1/4 percent ~~a year~~ on Estabt. 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.

Loss Rs 14,724-7-7
Interest on capital at 4 percent.. Rs 8,415-8-3
Rs 6,308-15-4

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 percent amounted to Rs: 9227-5-11. 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.

It scarcely seems necessary to refer to this — Very few irregularities of this kind are now reported by the Exr. & the rules are well known.

~~7. . . The Government understand from clause (d) para 8 of the Examiner's report that the instructions~~ contained

Contained in paras 1813 and 1904 of the P.W. Code were not strictly followed. The full amount of the estimated cost of work to be executed for private parties should be collected and credited to "Deposits" before the work is put in hand.

W.W.B.
23.3.89

7. The attention of the Exr. P.W. accounts, is called to the great delay in the submission of this report, nearly a year having elapsed since that ~~[illegible]~~ accounts to which the ~~report~~ refers. 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.

W.W.

F.B.
23.3.89.

Rmed
25.3.89

H.M.

Cl. 24/67

919 W

The
Supdg Engineer V Circle
Examiner P.W. Accounts

DW
W

[C. No. 8.]

170

28th March 1889 / 1719

979
107

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

EXAMINER, P. W. ACCOUNTS.

Madras, 13 March 1889.

Office Note No. 330

P.W. DEPARTMENT, MADRAS
14
SECRETARY TO GOVERNMENT

To

W.

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.

13/3

C.

13/3

13/3

Enc.

Keep-with | Genl. No.

dated 188 .

112

112

2,000—9-10-88.

2	2/10387	14	2

129 W of 12-1-88.
600 W of 1-3-89.
5212 of 2-2-89
3682 W 16-11-88
3587 W - 6-11-88
3498 W - 3-11-88
3057 W - 12-11-87
3174 W - 2-12-86
858 W - 30-3-86.
4033 C - 12-12-87
3174 W - 2-12-86
3989 C - 13-11-86
3933 C - 10-11-86
3566 C - 14-10-86
1067 W - 28-4-86
758 W - 22-3-86
2123 W - 11-9-85
2944 W - 9-11-86
3646 C - 19-10-86
462 W - 3-5-81
914 W - 4-4-81
3224 C - 22-9-86
1148 C - 20-3-86
1085 C - 16-3-86
15C C - 3-3-86
497 W - 24-2-86
654 W - 17-3-85
3140 W - 20-12-84
736 W - 18-3-84
731 W - 18-3-84
3580 W - 14-12-83
2321 W - 17-8-83
1486 C - 8-6-83
820 W - 13-3-83
586 C - 5-3-83
2358 W - 20-9-86.
51 - 5-1-83

P.W. No. 2467

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919

Report on the working of the Presidency Workshops for the official year 1887-1888 prepared in accordance with G. O. No. 3174 W dated 2nd December 1886.

919/108

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

(Here enter statement marked A)

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.

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

(Here enter Statement B)

4. The following remarks and explanatio are offered with reference to certain items in ~ this statement.

A. Profits; Rs 16588—2—6. This is the net amount of centages and profits viz. the difference between the actuals cost of jobs to th Shops and amounts charged for them.

D. Loss; Rs 14724—7—7. This represents the difference between the actual receipt 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 10343—1—11 be omitted, the result would be a loss of Rs 4381—5—8.

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

(Here enter Statement C)

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 Superintendents' 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 207063—1—6 being less than the balance at commencement of the year by Rs 3324—12—8.

	Opening balance G. O. No. 129 W dated 12th January 1888.			Closing balance		
Block	78,195	4	4	75,849	6	8
Machinery and Plant	1,05,825	14	..	1,07,945	6	5
Workshops Manufacture Suspense	30,758	5	..	26,242	7	5
Miscellaneous Advances	91	12	5	683	7	2
Cash balance	951	14	7	145	1	1
	2,15,823	2	4	210865	12	9
Deduct arrears due to Workshops Manufacture Suspence	4703	12	2	3,631	11	6
Deposits	731	8	..	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 75849-6-8.

This represents the value of the buildings on 31st March 1888 and has been arrived at as under (Vide Statement C.)

Balance on 1st April 1888	Rs 78,195-4-4
Deduct Depreciation for 1887-88	Rs 2345-13-8
Balance on 31st March 1888	Rs 75,849-6-8

(b) Machinery and Plant Rs 107945-6-5.

This is the value of Machinery on 31st March 1888 and has been arrived at as shown below:—

Balance on 1st April 1888		Rs 105,825-14-0
Additions during the year		Rs 6914-2-1
		Rs 112,740-0-1
Deduct Depreciation	Rs. 4,209-9-8	
Loss in Machinery — See G.C. No. 3498 W dated 3rd November 1888	585-0-0	
		Rs. 4794-9-8
Balance on 31st March 1888		Rs 107,945-6-5

(c) Workshops Manufacture Suspense

Rs 26242-7-5. This item represents the following:—

Value of Stock on 31st March 1888	Rs 25,025-9-10
Expenditure on general charges awaiting adjustment	Rs 1,216-13-7
Total	Rs 26242-7-5.

(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 3631-11-6.

This represents Workshops liabilities for materials purchased and labor employed before the close of the year, but not then paid for.

12 PW dd 12-1-00

(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 149707-6-9 made up as follows:—

Work done for P. W. Department	Rs 79312-9-8
—— do —— other Departments	Rs 64241-4-10
—— do —— for private parties	Rs 6153-8-3
	Rs 149707-6-9.

Encl 4
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W. Hunter
Major R. E.
Examiner P. W. Accounts, Madras.

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Presidency Public Works Workshops

Account of Direct Receipts and charge of the Workshops during the year

Item No.	Receipt	Amount Rs a p	Item No.	Charges			Amount Rs a p
1	Cash balance	951 14 7	1	Payment into Treasuries			10798 7 9
2	Cheques of Public Work offices	124175 2 6	2	Supplies to Forest Department			898 12 1
3	Transfers of Public Works Department	30154 8	3	Civil Department Transfer Miscellaneous			31525 5 3
4	Provincial Revenue Receipts	16926 8 9	4	Central adjusting account			28827 - 4
5	Income Tax	40 6 9	5	Transfer Public Work Department			83116 2 5
6	Deposits	3026 10 -		Expenditure against Provincial Budget Grant			
			6	Repair		527 - 10	
			7	Establishment		13768 9 9	
				Tools and Plant			
			8	New supplies	4870 6 1		
			9	Repair	972 12 6		
			10	1 Percent deduction	516 - -	5327 2 7	
						19622 13 2	
			11	Miscellaneous advances		591 10 9	
			12	Workshop manufacture Suspense	157 4 8		
			13	Deduct arrears unpaid	2631 11 6		
			14	Net		-3474 6 10	
						-2882 12 1	16740 1 1
			15	Deposit			3587 2 3
			16	Cash balance			145 1 1
	Total	175638 - 3		Total			175638 - 3

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Madras,
13th March 1889.

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Public Works Workshops

Revenue or Profit and Loss account during the year 1887-1888

B.

Item No.			Amount Rs. a. p.	Item No.			Amount Rs. a. p.
	Receipts				By Direct charges		
	To				Working Expenses		
	Provincial Revenue Receipts			(a)	Repairs, Municipal Tax	527 - 10	
A	Profit	16581 2 6		(b)	Establishment charges	13768 9 9	
B	Sales of old materials	168 3 -			Tools and Plant		
C	Miscellaneous	177 3 3	16926 8 9	(c)	Repairs 972 12 6		
D	Loss		14724 7 7	(d)	1 percent deduction 516 - -	456 12 6	14752 7 1
					Indirect charges (Depreciation)		
				(e)	Block	2345 13 8	
				(f)	Machinery and Plant	4209 9 8	6555 7 4
				(g)	Leave and pension allowances at 14 percent of	13768 9 9	1927 9 8
				(h)	Interest on capital at 4 percent on	210387 14 2	8415 8 3
	Total		31651 - 4			Total	31651 - 4

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Madras.
13 March 1889 }
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Examiner of P.W. Accounts Madras
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Capital Balance sheet as it stood on 31st March 1888

Item No	Capital and Liabilities	Amount Rs	a	p	Item No	Property and Assets			Amount Rs	a	p
	Capital					Block, Machinery and Plant					
1	Capital of the shops	207063	1	6		Block					
	Debits				4	Balance on 1st April 1887		78195 4 4			
2	Deposit (refundable)	170	15	9	5	Depreciation at 3 percent		2345 13 8	75849	6	8
3	value of labor and materials employed on workshops Job not paid for	3631	11	6		Machinery and Plant					
					6	Balance on 1st April 1887	105825 14 -				
					7	Loss by missing articles	585 - -				
					8	Depreciation at 4 percent	4209 9 8	101031 4 4			
					9	Additions during the year		6914 2 1	107945	6	5
						Suspense account					
					10	Miscellaneous advances		683 7 2			
					11	Workshop Manufacture Suspense		26242 7 5	26925	14	7
					12	Cash (Cash balance)			145	1	1
	Total	210865	12	9		Total			210865	12	9

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Madras.
13 March 1889

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Examiner of P.W. Accounts Madras

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PUBLIC WORKS DEPARTMENT.

9179

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 20 June 1889

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9179/115

READ the following

From the Examiner P.W. Accts. A.E. No. 330 d/ 13 March 1889.

The papers recorded above exhibit the results of the working of the Presy. P.W. workshops for the year 1887-88.

2. The Capital of the shops at the beginning of the year under review amounted to Rs. 210,387-14-2 and at the close of the year to Rs. 207,063-1-6 showing a decrease of Rs. 3324-12-8.

3. The out turn of work is valued at Rs. 149,707-6-9 as against Rs. 169,317-5-3 in the previous year, showing a falling off of Rs. 19609-14-6 or an average of Rs. 1634 per mensem. The out turn of work naturally depends

on

on the demand fo
and the following
ment compares th
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
Work done for the P.W.D.	Rs. 97,995-4-8	Rs. 79312-9-8	Rs. 18682-11-.. less
Work done for other Depts.	Rs. 62,744-..-..	Rs. 64,241-4-10	Rs. 1497-4-10 more
Work done for private parties	Rs. 8578-..-7	Rs. 6153-8-3	Rs. 2424-8-4 less

4. The decrease in the value of work done for the Department for whose benefit the workshops are principally maintained requires explanation. The General Supdt. 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 & Loss Account shows the receipts during the year to have been Rs. 16,926-8-9 and the direct charges Rs. 14,752-7-1 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-..-4 and shows a loss on the year's transactions of Rs. 14724-7-7.

6. The loss during the previous year was Rs. 9587-6-10 or only a little more than to interest on the Capital, ich at 4 per cent amounted to Rs. 9227-5-11. In the year under review, however, the loss exceeded the interest on capital by Rs. 6308-15-4 and it is by hat sum that the work-hops failed to pay their orking expenses. This unted for by the se in the value of work turned out.

Loss Rs. 14724-7-7
Interest
n Capital
t 4% — 8415-8-3
Rs. 6308-15-4

7. The attention of the
Examiner P. W. Accounts,
is called to the great
delay in the submission
of this report, nearly a
year having elapsed bu
~~that~~ the time to which the accoun
refer. In future the report
should be submitted
as soon as possible afte
the accounts have been
closed, as otherwise it
is of little practical
use.

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To The Supg. Engr. S D
V Circle 9
Examiner P.W. Acct

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Govt. of (1889) Madras.
PUBLIC WORKS.

Dated 29/3

Recd Encl

G.O. 28 Mar 1889 No. 919 W

Presidency P.W. Workshop

Orders reviewing the
report on the ~~[illegible]~~
working of the —
Diary 1887-88

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