

- (1) பக்கங்களின் எண்ணிக்கை 22
 (2) புதுக்கித் திருப்பிய நாள் 10/9/1
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

195

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2716	அச்சகம் சென்னை
நாள் :	30-9-1882	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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ஆவண. கா-1-18,008-15-6-87.

30TH SEPTEMBER 1892, No. 2716 W., PUBLIC WORKS.

2716
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 16th September 1892, No. 194-A.

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 1891-92.

ENCLOSURE.

REPORT on the working of the Presidency Workshops for the official year 1891-92 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.

[Statement.]

ACCOUNT OF DIRECT RECEIPTS AND CHARGES OF THE WORKSHOPS DURING THE YEAR 1891-92.

Item No.	Particulars of receipts.	Amount.	Item No.	Particulars of charges.	Amount.
	<i>Receipts.</i>	<i>Rs. A. P.</i>		<i>Charges.</i>	<i>Rs. A. P.</i>
1	Cash balances	33 2 1	1	Payment into treasury	7,537 4 6
2	Cheques of Public Works officers	1,04,498 8 6	2	III. Items adjustable by Civil Department—	
3	III. Items adjustable by Civil Department—		3	Forest department	237 9 9
4	Miscellaneous	56 6 0	4	Other departments	20,183 1 2
5	Central adjusting account	10 10 1	5	Central adjusting account	10,628 6 9
6	Telegraph Department	3 15 7	6	Transfers of the Public Works Department	79,673 9 7
7	Transfers Public Works Department	29,182 9 11	7	Expenditure against Provincial budget grant—	
8	Guaranteed Mailways	300 0 0	8	Original works	Rs. A. P.
9	Provincial revenue receipts	3,670 14 11	9	Repairs	838 9 2
10	Income-tax	885 7 4	10	Establishment	17,323 8 10
11	Deposits	4,419 2 6	11	Deduct credits on account of work done for other departments and private parties	3,713 0 0
			12	Pay of Vythalingam Achary brought into regular establishment charged to jobs by credit to establishment	360 0 0
			13	Agency charges	8 9 7
			14	Tools and Plant—	
			15	New supplies	4,081 9 7
			16	Repairs and carriage	8,519 15 8
				One per cent. deduction	1,409 9 2
				Add net debit to suspense—	
				Miscellaneous advances	4,655 8 10
				Workshops manufacture suspense	1,640 9 4
				Deduct arrears unpaid	483 3 11
				Deposits	19,943 7 8
				Cash balance	4,865 4 3
				Total	1,42,555 12 11

2. The following item under charges in this statement calls for remarks:—

Item 8—Establishment.—The net debit to this head is less than that of the previous year by Rs. 149-5-5. The gross expenditure was less by Rs. 953 than last year, due chiefly to an officer of the rank of Assistant Engineer having held charge of the Workshops throughout the year, but this saving has almost been absorbed by decreased outturn for other departments.

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

REVENUE or profit and loss account during the year 1891-92.

Item No.	Particulars of receipts.	Amount.	Item No.	Particulars of charges.	Amount.
	<i>Receipts.</i>	<i>Rs. A. P.</i>		<i>Direct Charges.</i>	<i>Rs. A. P.</i>
	To Provincial Revenue Receipts—			Working Expenses—	
1	(a) Fourteen per cent. on (Rs. 30,470 less Rs. 440, being cart and coolie hire) or Rs. 30,030	4,203 6 6	1	By repairs	838 9 2
	(b) Machine charges	338 8 0	2	By establishment	17,323 8 10
	(c) Sales of old materials	433 9 8	3	By tools and plant repairs	1,409 9 2
	(d) Unclaimed wages	1 13 6			19,571 11 2
	(e) Do. deposits	2 0 0		<i>Indirect Charges.</i>	
	(f) Miscellaneous	35 15 5		By depreciation—	
2	To Establishment—		4	Block at 3 per cent. on Rs. 77,512-10-5	2,325 6 1
	Ten per cent. on Rs. 37,140 * value of work done for other departments, State Railways, Military Works Department and the public	3,713 0 0	5	Machinery and plant at 4 per cent. on Rupees 1,03,829-12-9	4,153 3 1
3	To Tools and Plant—		6	By leave and pension allowance at 14 per cent. of Rs. 17,323-8-10	2,425 4 9
	One per cent. on Rs. 30,470 value of work done for other departments and the public	304 0 0	7	Loss on general charges	801 9 7
4	To pay of Vythalingam Achary, Engraver of the Regular Establishment, charged to jobs by credit to establishment	360 0 0	8	Loss on foundry	142 12 6
5	To loss	28,227 10 2	9	Loss on copper still (G.O., No. 1077 W., dated 2nd April 1892)	443 10 1
			10	Loss on two brass nuts	66 6 0
			11	By interest on capital at 4 per cent. on opening balance Rs. 1,93,185	7,727
				Less 4 per cent. on half the decrease to capital Rupees 682-8-7	27
					7,700 0 0
	Total	37,619 15 3		Total	37,619 15 3

* Value of work done for other departments and the public
Do. for Military Works and State Railways
Total .. 37,149

4. The following items in this statement call for remarks:—

(a) *Item 5 on receipt side, loss Rs. 28,227-10-2, includes Rs. 2,425-4-9 on account of leave and pension allowances and Rs. 7,700 for interest on capital account.*—These two items amount to Rs. 10,125-4-9 so that excluding these charges the direct loss on the operations of the year is Rs. 18,102, and if the additional charge of 25 per cent. viz., Rs. 18,268, were levied on the value of work done for the Public Works Department Rs. 65,070-14-9, the loss would be only Rs. 1,834.

(b) *Item 7 on charge side, loss on general charges.*—This shows that the 10 per cent. at present charged as workshop centages does not cover the general charges of the shops. It is probable that if the revised method proposed for charging general charges (vide this office No. 35 A., dated 14th July 1892) is approved of, losses on this account will not occur.

(c) *Item 8, loss on foundry.*—This is apparently due to the rates at which castings are priced not being frequently revised so that the account may balance itself at the close of each year.

(d) *Item 10.*—This represents value of two brass nuts made for the Salt department, but lost before delivering. This amount has been charged off to loss under sanction of Superintending Engineer conveyed in his No. 81, P.W.S., dated 2nd March 1891.

5. The balance sheet on capital account as it stood on the 31st March 1892 is as follows.

CAPITAL balance sheet as it stood on the 31st March 1892.

Item.	Capital and liabilities.	Amount.	Item No.	Property and assets.	Amount.		
		Rs.	A.	P.	Rs.	A.	P.
	<i>Capital.</i>						
1	Capital of the shops	1,91,820 6 1	1				
			2	Balance on 1st April 1891	77,512 10 5		
				Depreciation at 3 per cent.	2,395 6 1		
			3	Additions during the year ..	75,187 4 4		
	<i>Debit.</i>						
		58 3 7					75,187 4 4
2	Deposits (refundable)						
3	Value of labour and materials on Workshops' jobs not paid for	6,643 12 1	4	<i>Machinery and Plant.</i>			
			5	Balance on 1st April 1891	1,03,820 12 9		
			6	Depreciation at 4 per cent.	4,153 3 1		
				Additions during the year ..	99,675 9 8		
					3,549 15 8		
							1,03,225 9 4
				<i>Supplies Accounts.</i>			
			7	Miscellaneous advances	1,726 9 8		
			8	Workshop manufacture suspense	18,348 12 7		
			9	Cash (cash balance)	20,075 5 10		
					33 2 3		
				Total ..	1,98,522 5 9		

6. It will be seen from the statement below that the capital of the shops at end of the year stood at Rs. 1,91,820-6-1, being less than the balance at the commencement of the year by Rs. 1,365-1-2:—

	Opening balance (G.O., No. 3967 W., dated 16th November 1891.)			Closing balance.		
	Rs.	A.	P.	Rs.	A.	P.
Block	77,512	10	5	75,187	4	4
Machinery and plant	1,03,829	12	9	1,03,226	9	4
Workshop manufacture suspense	18,924	13	10	18,348	12	7
Miscellaneous advances	85	15	11	1,726	9	3
Cash balance	93	2	1	33	2	3
Total	2,00,446	7	0	1,98,522	5	9
Deduct arrears due to Workshop manu- facture suspense	6,786	10	5	6,643	12	1
Deposits	474	5	4	58	3	7
Total	7,260	15	9	6,701	15	8
Capital	1,93,185	7	3	1,91,820	6	1
Decrease to capital				1,365	1	2
Total	1,93,185	7	3	1,93,185	7	3

7. The following statement compares the value of outturn during the year under review with that of the preceding year:—

		1890-91.			1891-92.			Difference.			Remarks.	
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
Work done for the Public Works Department..		61,398	2	5	65,070	14	9	3,672	12	4	More	
Do. for Military Works and State Railways.		7,327	11	8	7,328	1	4	0	5	8	More	
Do. for other departments		50,877	3	9	32,470	10	6	18,406	9	3	Less	
Do. for private parties		3,367	9	7	5,551	8	7	2,183	15	0	More	
Total ..		1,22,970	11	5	1,10,431	3	2	12,539	8	3	Less	

8. The outturn of work is valued at Rs. 1,10,431-3-2 against Rs. 1,22,970-11-5 in the previous year, showing a decrease of Rs. 12,539-8-3.

MADRAS,
16th September 1892.

(Signed) L. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

ORDER—dated 30th September 1892, No. 2716 W., Public Works.

The Examiner, Public Works Accounts, submits a report on the results of the working of the Presidency Public Works Workshops for the year 1891-92.

2. The capital of the shops at the beginning of the year amounted to Rupees 1,93,185-7-3 and at the close of the year to Rs. 1,91,820-6-1, showing a decrease of Rs. 1,365-1-2.

3. The outturn of work is valued at Rs. 1,10,431-3-2 against Rs. 1,22,970-11-5 in the previous year, showing a falling off of Rs. 12,539-8-3. 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:—

	1890-91.			1891-92.			Difference.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Work done for the Public Works Department..	61,398	2	5	65,070	14	9	3,672	12	4	More
Do. for Military Works and State Railways.	7,327	11	8	7,328	1	4	0	5	8	More
Do. for other departments	50,877	3	9	32,470	10	6	18,406	9	3	Less
Do. for private parties	3,367	9	7	5,551	8	7	2,183	15	0	More
Total.	1,22,970	11	5	1,10,431	3	2	12,539	8	3	Less

CAPITAL balance sheet as it stood on the 31st March 1892.

Item.	Capital and Liabilities.	Amount.	Item No.	Property and assets.	Amount.		
					Rs.	A. P.	Rs. A. P.
1	Capital of the shops	1,91,820 6 1	1	Block.	77,512 10 5		77,512 10 5
2	Deposits (refundable)	58 3 7	2	Balance on 1st April 1891	77,512 10 5		77,512 10 5
3	Value of labour and materials on Workshops' jobs not paid for	5,643 12 1	3	Depreciation at 3 per cent.	2,325 6 1		2,325 6 1
			4	Additions during the year	75,187 4 4		75,187 4 4
			5	Machinery and Plant.			
			6	Balance on 1st April 1891	1,03,829 12 9		1,03,829 12 9
			7	Depreciation at 4 per cent.	4,153 3 1		4,153 3 1
			8	Additions during the year	99,676 9 8		99,676 9 8
			9	Supplies Accounts.	3,649 15 8		3,649 15 8
			10	Miscellaneous advances	1,726 9 8		1,726 9 8
			11	Workshop manufacture suspense	18,348 12 7		18,348 12 7
			12	Cash (cash balance)	20,075 5 10		20,075 5 10
			13	Total	1,98,522 5 9		1,98,522 5 9

6. It will be seen from the statement below that the capital of the shops at end of the year stood at Rs. 1,91,820-6-1, being less than the balance at the commencement of the year by Rs. 1,365-1-2:-

	Opening balance (G.O., No. 3067 W., dated 16th Novem- ber 1891.)			Closing balance.		
	Rs.	A.	P.	Rs.	A.	P.
Block	77,512	10	5	75,187	4	4
Machinery and plant	1,03,829	12	9	1,03,226	9	4
Workshop manufacture suspense	18,924	13	10	18,348	12	7
Miscellaneous advances	85	15	11	1,726	9	3
Cash balance	93	2	1	33	2	3
Total	2,00,446	7	0	1,98,522	5	9
Deduct arrears due to Workshop manu- facture suspense	6,786	10	5	6,643	12	1
Deposits	474	5	4	58	3	7
Total	7,260	15	9	6,701	15	8
Capital	1,93,185	7	3	1,91,820	6	1
Decrease to capital				1,365	1	2
Total	1,93,185	7	3	1,93,185	7	3

7. The following statement compares the value of outturn during the year under review with that of the preceding year:-

	1890-91.	1891-92.	Difference.	Remarks.
Work done for the Public Works Department.	Rs. A. P. 61,398 2 5	Rs. A. P. 65,070 14 9	Rs. A. P. 3,672 12 4	More
Do. for Military Works and State Rail- ways.	7,327 11 8	7,328 1 4	0 5 8	More
Do. for other departments	50,877 3 9	32,470 10 6	18,406 9 3	Less
Do. for private parties	3,367 9 7	5,561 8 7	2,193 15 0	More
Total	1,22,970 11 5	1,10,431 3 2	12,539 8 3	Less

8. The outturn of work is valued at Rs. 1,10,431-3-2 against Rs. 1,22,970-11-5 in the previous year, showing a decrease of Rs. 12,539-8-3.

MADRAS,
16th September 1892.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

ORDER—dated 30th September 1892, No. 2716 W., Public Works.

The Examiner, Public Works Accounts, submits a report on the results of the working of the Presidency Public Works Workshops for the year 1891-92.

2. The capital of the shops at the beginning of the year amounted to Rupees 1,93,185-7-3 and at the close of the year to Rs. 1,91,820-6-1, showing a decrease of Rs. 1,365-1-2.

3. The outturn of work is valued at Rs. 1,10,431-3-2 against Rs. 1,22,970-11-5 in the previous year, showing a falling off of Rs. 12,539-8-3. 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:-

	1890-91.	1891-92.	Difference.	Remarks.
Work done for the Public Works Department.	Rs. A. P. 61,398 2 5	Rs. A. P. 65,070 14 9	Rs. A. P. 3,672 12 4	More
Do. for Military Works and State Rail- ways.	7,327 11 8	7,328 1 4	0 5 8	More
Do. for other departments	50,877 3 9	32,470 10 6	18,406 9 3	Less
Do. for private parties	3,367 9 7	5,561 8 7	2,193 15 0	More
Total	1,22,970 11 5	1,10,431 3 2	12,539 8 3	Less

CAPITAL balance sheet as it stood on the 31st March 1892.

Item.	Capital and liabilities.	Amount.	Item No.	Property and assets.	Amount.		
					RS.	A.	P.
1	Capital of the shops	1,91,820 6 1	1	Block.	77,512 10 5		
2	Deposits (refundable)	58 8 7	2	Balance on 1st April 1891	76,187 4 4		
3	Value of labour and materials on Workshops' jobs not paid for	6,643 12 1	3	Depreciation at 3 per cent.			
				Additions during the year			
				Machinery and Plant.			
				Balance on 1st April 1891	1,03,829 12 9		
				Depreciation at 3 per cent.	4,153 3 1		
				Additions during the year	99,076 9 8		
				Suspense Accounts.	3,649 15 8		
				Miscellaneous advances	1,726 9 3		
				Workshop manufacture suspense	18,348 12 7		
				Cash (cash balance)			
				Total	1,98,522 5 9		

6. It will be seen from the statement below that the capital of the shops at end of the year stood at Rs. 1,91,820-6-1, being less than the balance at the commencement of the year by Rs. 1,365-1-2:—

	Opening balance (G.O., No. 3067 W., dated 16th November 1891.)			Closing balance.		
	RS.	A.	P.	RS.	A.	P.
Block	77,512	10	5	75,187	4	4
Machinery and plant	1,03,829	12	9	1,03,226	9	4
Workshop manufacture suspense	18,924	13	10	18,348	12	7
Miscellaneous advances	85	15	11	1,726	9	3
Cash balance	93	2	1	33	2	3
Total	2,00,446	7	0	1,98,522	5	9
Deduct arrears due to Workshop manu- facture suspense	6,786	10	5	6,643	12	1
Deposits	474	5	4	58	8	7
Total	7,260	15	9	6,701	15	8
Capital	1,93,185	7	3	1,91,820	6	1
Decrease to capital				1,365	1	2
Total	1,93,185	7	3	1,93,185	7	3

7. The following statement compares the value of outturn during the year under review with that of the preceding year:—

	1890-91.			1891-92.			Difference.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Work done for the Public Works Department..	61,398	2	5	65,070	14	9	3,672	12	4	More
Do. for Military Works and State Rail- ways.	7,327	11	8	7,328	1	4	0	5	8	More
Do. for other departments ..	50,877	3	9	32,470	10	6	18,406	9	3	Less
Do. for private parties ..	3,367	9	7	5,561	8	7	2,193	15	0	More
Total ..	1,22,970	11	5	1,10,431	3	2	12,539	8	3	Less

8. The outturn of work is valued at Rs. 1,10,431-3-2 against Rs. 1,22,970-11-5 in the previous year, showing a decrease of Rs. 12,539-8-3.

MADRAS,
16th September 1892.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

ORDER—dated 30th September 1892, No. 2716 W., Public Works.

The Examiner, Public Works Accounts, submits a report on the results of the working of the Presidency Public Works Workshops for the year 1891-92.

2. The capital of the shops at the beginning of the year amounted to Rupees 1,93,185-7-3 and at the close of the year to Rs. 1,91,820-6-1, showing a decrease of Rs. 1,365-1-2.

3. The outturn of work is valued at Rs. 1,10,431-3-2 against Rs. 1,22,970-11-5 in the previous year, showing a falling off of Rs. 12,539-8-3. 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:—

	1890-91.			1891-92.			Difference.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Work done for the Public Works Department..	61,398	2	5	65,070	14	9	3,672	12	4	More
Do. for Military Works and State Rail- ways.	7,327	11	8	7,328	1	4	0	5	8	More
Do. for other departments ..	50,877	3	9	32,470	10	6	18,406	9	3	Less
Do. for private parties ..	3,367	9	7	5,561	8	7	2,193	15	0	More
Total ..	1,22,970	11	5	1,10,431	3	2	12,539	8	3	Less

4. There was an increase in the work done for the Public Works Department, and the fall off in the total outturn was due to decrease in the value of work executed for other Government departments.

5. The profit and loss account shows the receipts during the year to have been Rs. 9,392-5-1, while the direct charges were Rs. 19,571-11-2 and the indirect charges Rs. 18,048-4-1. The total charges were therefore Rs. 37,619-15-3, showing a loss on the year's transactions of Rs. 28,227-10-2. In para. 4 (a) of his report the Examiner shows that if the provision for leave and pension allowances and interest on capital be excluded the loss becomes Rs. 18,102, and if 25 per. cent on the value of work done for the Public Works Department be taken into account, the loss would be only Rs. 1,834.

6. With reference to para. 4 (b) of the Examiner's report it is observed that in G.O., No. 2593 W., dated 19th September 1892, it has been decided to make no change in the existing method of apportioning general charges.

(True Extract.)

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

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

Exd. S. J. Pereira.
Spare Copies

2716
H.

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated September, 30th.

Recd.

Encl.

G.O., 30th Sept. 1892, No. 2716 W.

SEPTEMBER.

Presidency Public Works
Workshops

Orders on report on the results of the
working of the — for 1891-92.

KEEP-WITH

CURRENT No.

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189

GOVT. }
OF MADRAS. }

1892.

(C. No. 1201.)

{ P. W.
DEPT. }

EXAMINER, P. W. ACCOUNTS.

Madras, 16 September 1892.

OFFICE NOTE No. 194 A.

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 Work-
shops during the official year
1891-92.

W
6
1892
20/11/92
(Encl.)

Report on the working of the Presidency workshops for the official year 1891-92 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.

Presidency Public Works workshops.
Account of Direct Receipts and charges of the workshops during the year 1891-92.

Sl. No.	Particulars of Receipts	Amount	Sl. No.	Particulars of charges	Amount
1	Cash Balances	93 2 1	1	Charges	1087 4 6
2	Cheques of Public works officers	10497 8 6	2	Transfer to Treasury	
3	Stems adjustable by Civil Department	56 6 0	3	Stems adjustable by	
4	Central adjusting account	10 0 1	4	Civil Department	
5	Telegraph Department	8 15 7	5	Water Department	
6	Transfers Public Works Department	27/02 9 11	6	Charges by Civil Depart.	
7	Guaranteed Railways	300 . . .	7	ment	237 9 9
8	Provincial Revenue Receipts	3570 14 4	8	Forest Department	20153 1 2
9	Income Tax	335 7 4	9	Other Departments	10626 5 9
10	Deposits	1449 2 6	10	Central adjusting account	
			11	Transfers of the Public Works Depart.	10877 9 7
			12	ment	
			13	Expenditure against Provincial	
			14	Budget grant	
			15	Original works	108 9 2
			16	Repairs	1323 8 11
			17	Establishment	
			18	Deduct credits on	
			19	account of work done	
			20	for other Departments	
			21	and private parties	
			22	As per	
			23	any of establishments having	
			24	charges brought into	
			25	regular establishments	
			26	which charged to	
			27	plus by credit to	
			28	establishment	
			29	Agency charges	8-9-7 4081 9 7 334 10 3
			30	Tools and Plant	
			31	Other supplies	3547 15 8
			32	Repairs and carriage	1409 9 2
			33	Other per cent deduction	304 . . . 1655 8 10
			34	add 10% to 10% expenses	
			35	Provisional advances	1640 9 4
			36	Workshops of amusements	
			37	Expenses	6210 9 2
			38	Deduct arrears unpaid	6463 12 1 400 2 0
			39	Deposits	12945 7 8
			40	Cash balance	4665 4 3
				Total	33 2 3
				Total	142550 12 11

Pr. Am. 31 744 8 2. 12. 86
30 674 8 10. 11. 91
82 014 8 3. 12. 90
3097 W. of 18-11-91
1077 W. of 2-4-92

1700-9-92

2. The following items under charges in this statement calls for remarks.

Item 8 Establishment The net debits to this head is less than that of the previous years by Rs 149-5-5. The gross expenditure was less by Rs 953 than last year, due chiefly to an officer of the rank of Assistant Engineer having held charge of the workshops throughout the year, but this saving has almost been absorbed by decreased outturn for other departments.

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

Presidency Public Works Workshops.
Revenue or Profit and Loss account during the year 1891-92.

Particulars of receipts	Amount	Particulars of charges	Amount
<u>Receipts</u>		<u>Direct Charges</u>	
1 To Provisional Business Receipts		Working Expenses	
(a) 10 per cent on Rs 50,470 less Rs 100 being cart and coolies hire or Rs 30,370 Rs 5,036-5-5	5,036-5-5	1 By repairs	238-9-2
(b) Machine charges	338-8-2	2 By Establishment	17,323-8-10
(c) Sales of old materials	433-9-8	3 By Tools and Plant repairs	1,449-9-2
(d) Unclaimed wages	1-10-6	<u>Indirect Charges</u>	
(e) do deposits	2-5-7	By depreciation	
(f) Office collections	35-15-6	4 Work at 3 per cent on Rs 77,512-10-5	2,325-6-1
To Establishment	5016-5-1	5 Machinery and Plant at 4 per cent on Rs 1,35,529-12-9	4,163-3-1
2 10 per cent on Rs 37,140 value of work done for other departments State Railways, Military Works Department and the public	3,713	6 By leave and pension allowances at 14 per cent of Rs 17,323-8-10	2,425-4-9
3 To Tools and Plant		7 Loss on General charges	801-9-7
1 per cent on Rs 50,470 value of work done for other departments and the public	504	8 Loss on Grounding	142-12-6
4 To pay of Vythilingom Secretary Engravers of the regular Establishment when charged to jobs by credit to Establishment	360	9 Loss on Copper Still (C.O. at 1077 dated 22 April 1892)	413-10-1
5 To Loss	28,227-10-2	10 Loss on 2 Brass weights	56-8-0
		11 By interest on Capital at 4 per cent on opening balance Rs 1,93,185	7,727
		Loss 4 per cent on half the decrease to Capital Rs 692-8-7	27-7-0
	57,619-10-3		27,619-10-3

* Value of work done for other departments and the public 30,470
do Military Works and State Railways 6,670
37,140

4. The following items in this statement call for remarks on Receipt side.

(a) Item 5 Loss Rs 28,227-10-2 includes Rs 2,425-4-9 on account of leave and pension allowances and Rs 7,700 for interest on Capital Account. These two items amount to Rs 10,125-4-9 so that excluding these charges, the direct loss on the operations of the year is Rs 18,102, and if the additional charge of 25 per cent viz (Rs 4,525) were levied on the value of work done for the P.W.D. Rs 65,070-14-9 the loss would be only Rs 13,577.

(b) Item 7 on charge side. Loss on General Charges. This shows that the 10 per cent at present charged as workshop percentages does not cover the general charges of the shops. It is probable that if the revised method proposed for charging general charges vide this office A 35 A dated 16 July 1892, is approved, losses on this account will not occur.

(c) Item 8. Loss on Grounding. This is apparently due to the rates at which castings are priced not being frequently revised so that the account may balance itself at the close of each year.

(d) Item 10. This represents value of 2 Brass units made for the Salt Department but lost before delivering. This amount has been charged off to Loss under sanction of Superintending Engineer conveyed in his A 81 P.W.D. dated 2 March 1891.

5. The balance sheet on Capital account as it stood on the 31st March 1892 is as follows

Presidency Public Works Workshops
Capital Balance Sheet as it stood on the 31st March 1892

Item	Capital and liabilities	Amount	Item	Property and assets	Amount
	<u>Capital</u>			<u>Block</u>	
1	Capital of the shops	19,820 6 1	1	Balance on 1 st April 1891	17,802 10 5
	<u>Debits</u>		2	Depreciations at 4 per cent	725 5 1
2	Deposits (refundable)	58 3 7	3	Additions during the year	75,107 4 4
3	Value of labor and materials on workshops jobs not paid for	16,605 12 1		<u>Machinery and Plant</u>	
			4	Balance on 1 st April 1891	10,229 12 9
			5	Depreciations at 4 per cent	4,152 5 1
			6	Additions during the year	35,427 15 5
				<u>Supplies</u>	
			7	Supplies account to	726 9 3
			8	Miscellaneous advances	19,445 12 7
				<u>Expenses</u>	
			9	Back (Cash balance)	22 2 3
					19,820 6 1

6. It will be seen from the statement below that the Capital of the shops at end of the year stood at Rs 19,820-6-1 being less than the balance at the commencement of the year by Rs 1365-1-2.

	Opening balance 1 st April 1891	Closing balance 31 st March 1892
<u>Block</u>		
Machinery and Plant	10,229 12 9	75,107 4 4
Workshop manufacturing expenses	18,924 13 10	12,226 9 4
Miscellaneous advances	85 10 0	12,045 12 7
Cash balance	93 2 1	726 9 3
<u>Total</u>	29,332 5 0	98,108 5 8
Product arrears due to workshop manufacturing expenses	6,726 10 5	4,663 12 1
<u>Deposits</u>	474 5 4	58 3 7
<u>Capital</u>	7,260 16 9	4,701 15 8
Decrease to Capital	19,185 7 3	19,820 6 1
<u>Total</u>	19,185 7 3	19,820 6 1

7. The following statement compares the value of outturn during the year under review with that of the preceding year.

	1890-91	1891-92	Difference
Work done for the P.W. Department	6,037 2 5	6,577 14 7	540 12 2 more
Work done for Military Works and State Railways	7,327 11 8	7,328 1 4	5 8 more
Work done for other departments	5,877 3 9	6,140 6 9	262 7 0 less
Work done for private parties	3,367 7 7	3,551 8 7	183 1 0 more
<u>Total</u>	12,579 11 5	12,539 8 3	40 3 less

8. The outturn of work is valued at Rs 110,401-3-2 against Rs 122,970-11-5 in the previous year showing a decrease of Rs 12,539-8-3.

Madras
September 1892

J. S. Shalob- Hubbard

Commissioner, P.W. Accounts,
Madras.
Sd/- 5/11/92

2716 W a/30 September 1892

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner P.W. Sects. H.C. No. - 4716/1892
27/9

The Examiner P.W.
Accounts submits a report
on the results of the
working of the Presidency
P.W. Workshops for the
year 1891-92.

2. The capital of the
shops at the beginning
of the year amounted
to Rs 1,93,185-7-34
at the close of the year
to Rs 1,91,820-6-1 showing
a decrease of Rs 1,365-1-2

3. The outturn of work
is valued at Rs 1,10,431-3-
against Rs 1,22,970-11-

1st
27/9/92

the previous year, showing a falling off of Rs 12,539-8-3. 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 years: -

	1890-91	1891-92	Difference
Work done for the P.W. Department	61,398 2 5	65,070 14 9	3,672 12 4 more
Work done for Military Works and State Railways	7,327 11 8	7,329 1 4	5 8 more
Work done for other departments	50,877 3 9	52,470 6 1	1,592 3 2 less
Work done for private parties	3,367 9 7	5,561 8 7	2,193 15 more
Total	1,22,970 11 5	1,30,431 3 2	7,460 21 7 less

4. There was an increase in the work done for the P.W. Department, and the fall off in the total outturn was due to decrease in the value of

27/6
10

work executed for other Government departments. 5. The profit and loss account shows the receipts during the year to have been Rs 9,392-5-1, while the direct charges were Rs 19,571-11-2 and the indirect charges Rs 1,8048-14-1. The total charges were therefore Rs 37,619-15-3 showing a loss on the year's transactions of Rs 28,227-10-2. In para 4(a) of his report the Examiner shows that if the provision for leave and pension allowances and interest on capital be excluded, the loss becomes Rs 18,102 and if 25 percent on the value of work

27/6
11

for the P.W. Department
be taken into account,
the loss would be only
£1834.

6. With reference to
para 4 (b) of the
Examiner's report it
is observed that in
G.O. No. 2593 W dated 19th
Sept. 1892 it has been
decided to make no
change in the existing
method of apportioning
general charges.

The Supty Engineer & Clerk
Examiner of Accounts

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+ 1000

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11154-9
Nov 26-92

X

C No 9423
Govt. of Madras.
PUBLIC WORKS.

30/9

30th September 2 27/10/18

Presidency P.W. Workshops

Orders on report on the
results of the working
of the — for 1891-92

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20/10/92
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