(1) பக்கங்களின் எண்ணிக்கை 48

(2) புதுக்கித் திருப்பிய நாள் 2/90.

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 3201

அச்சகம்
பலவகை

நாள் : 3.12.1890 ~~198~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,000—15-6-87.

3RD DECEMBER 1890, No. 3201 W., PUBLIC WORKS.

3201/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office note from the Examiner, Public Works Accounts, dated 20th Aug. 1890, No. 4999.
Office note to the „ „ „ „ „ 29th „ „ „ 718 D.
Office note from the „ „ „ „ „ 11th Sept. „ „ 5429.
Office note to the „ „ „ „ „ 9th Oct. „ „ 4038 C.
Office note from the „ „ „ „ „ 18th Nov. „ „ 6787.

REVISED REPORT on the working of the Presidency Workshops for the official year 1889-90.

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 1889-90.

Item No.	—		Amount.
	RECEIPTS.	RS. A. P.	RS. A. P.
1	Cash balance		77 9 8
2	Cheques of Public Works officers		1,28,210 7 3
3	III. Items adjustable by Civil Department, Miscellaneous		341 7 10
4	Central Adjusting Account		39 15 2
5	Transfers Public Works Department		16,828 7 10
6	Guaranteed Railways ..		265 3 6
7	Provincial Revenue receipts.	6,489 6 4	
	Deduct—loss by sale of unserviceable timber.	−1,176 8 6	
			5,312 13 10
8	Income-tax		535 13 8
9	Deposits		6,472 1 8
	Total ..		1,59,084 0 6

Item No.	—	RS.	RS. A. P.	RS. A. P.	Amount.
	CHARGES.				RS. A. P.
1	Payments into treasuries				11,729 5 4
2	Supplies to Forest Department				477 6 6
3	Civil Department—Transfers Miscellaneous				32,790 10 4
4	Central Adjusting Account				7,564 9 9
5	Transfers Public Works Department				78,792 6 6
	Expenditure against Provincial Budget Grant.				
6	Original works			2,635 1 6	
7	Repairs			2,105 10 2	
8	Cost of practical training of the students of the College of Engineering ..			436 12 3	
9	Establishment		23,598 5 11		
	Deduct—credits on account of 10 per cent. on the value of work done for other departments and private parties ..	3,775			
	Pay of Vythlinga Achari brought on to regular establishment charged to jobs by credit to establishment ..	360			
			−4,135 0 0		
	..			19,463 5 11	
	Tools and Plant.				
10	New supplies		3,004 0 3		
11	Repairs		1,667 4 4		
12	One per cent. deduction.		−377 0 0		
				4,294 4 7	
	Add net debits to Suspense.				
13	Miscellaneous advances			197 5 7	
14	Workshop manufacture suspense		−732 13 2		
15	Deduct arrears unpaid ..		−5,429 8 4		
16	Net				
				−6,162 5 6	
					22,970 2 6
17	Deposits				4,802 4 5
18	Cash balance				47 3 2
	Total ..				1,59,084 0 6

2. The items which call for remark in this statement are :—

(a) *Item No. 8 under charges—Cost of practical training of the students of the College of Engineering.*—This item represents the cost of labor and materials utilised by the College students who received practical training in the Workshops during the year under report agreeably to the orders of Government in G O., No. 929 W., dated 21st March 1890.

(b) *Item No. 9, Establishment.*—There is a decrease of Rs. 1,110 on this item compared with the figures of the preceding year. This is due to a net increase of Rs. 11,639 in outturn under other departments during the year reviewed, 10 per cent. on that amount having been credited to General Establishment:—

B.—Presidency Public Works Workshops.

Revenue or Profit and Loss Account during the year 1889-90.

Item No.	—		Amount.	Item No.	—		Amount.
	RECEIPTS. *To Provincial Revenue Receipts.*	RS. A. P.	RS. A. P.		DIRECT CHARGES. *Working Expenses.*	RS. A. P.	RS. A. P.
1	Profit (*i.e.*, 14 per cent. on value of work done for other departments, &c.) ..	6,106 11 9		1	By repairs	2,105 10 2	
2	Sales of old materials ..	453 15 7		2	By cost of practical training of students of the College of Engineering.	436 12 3	
3	Miscellaneous ..	−71 5 0	6,489 6 4	3	By establishment ..	23,598 5 11	
	To Workshop Centages.			4	By tools and plant repairs	1,667 4 4	27,808 0 8
4	Ten per cent. on the value of work done for other departments and private parties for establishment ..	3,775 0 0			INDIRECT CHARGES. *By Depreciation.*		
5	One per cent. on the value of work done for other departments and private parties for tools and plant ..	377 0 0	4,152 0 0	5	Block at 3 per cent.	2,354 9 4	
6	To pay of Engraver Vythlinga Achari (brought on to the regular establishment) charged to jobs by credit to establishment		360 0 0	6	Machinery and plant at 4 per cent.	4,295 4 5	6,649 13 9
7	To *Loss*		34,370 8 7	7	By leave and pension allowances at 14 per cent. of Rs. 23,598-5-11		3,304 0 0
				8	By interest on capital at 4 per cent. of Rs. 1,90,250-11-9		7,610 0 6
	Total ..		45,371 14 11		Total ..		45,371 14 11

3. The only item calling for remarks and explanation in this statement is "Loss Rs. 34,370-8-7." This loss includes leave and pension allowances and interest charges on capital account amounting to Rs. 10,914; excluding these, the loss on the operations of the year (including that on the sale of unserviceable timber Rs. 1,176, which has been written off pending sanction of Government for which an application is said to have been made) would be Rs. 24,633. The net loss would still further be reduced to Rs. 5,319 if work done for Public Works Department were charged with 25 per cent. of its cost, viz., Rs. 77,257.

4. The balance sheet on capital account as it stood on 31st March 1890 is as follows:—

C.—Presidency Public Works Workshops.

Capital Balance Sheet as it stood on 31st March 1890.

Item No.	Capital and liabilities.	Amount.	Item No.	Property and assets.			Amount.
	Capital.	RS. A. P.		*Block.*	RS. A. P.	RS. A. P.	RS. A. P.
1	Capital of the shops ..	1,90,250 11 9	1	Balance on 1st April 1889	78,485 14 4		
	Debits.		2	Depreciation at 3 per cent.	−2,354 9 4	76,131 5 0	
2	Deposits (refundable) ..	890 11 0	3	Additions during the year		2,635 1 6	78,766 6 6
3	Value of labor and materials on workshop jobs not paid for	5,429 8 4		*Machinery and Plant.*			
			4	Balance on 1st April 1889	1,07,908 8 6		
			5	Deduct book value of articles sold ..	− 526 9 5		
			6	Depreciation at 4 per cent.	−4,295 4 5	1,03,086 10 8	
			7	Additions during the year		3,261 0 3	1,06,347 10 11
				Suspense Account.			
			8	Miscellaneous advances		692 8 9	
			9	Workshop manufacture suspense ..		10,717 1 9	11,409 10 6
			10	Cash (cash balance)			47 3 2
	Total ..	1,96,570 15 1		Total ..			1,96,570 15 1

5. The following items call for explanation in this statement:—

6. *Machinery and Plant.*—Articles sold by auction, Rs. 526-9-5. This represents the value of old and unserviceable articles sold during the year under report and struck off the return.

7. It will be seen from the statement below that the capital of the shops at end of the year stood at Rs. 1,90,250-11-9, being less than the balance at the commencement of the year by Rs. 7,975-9-1:—

	Opening balance—G.O., No. 2548 W., dated 13th September 1889.	Closing balance.
	RS. A. P.	RS. A. P.
Block	78,485 14 4	78,766 6 6
Machinery and plant	1,07,908 8 6	1,06,347 10 11
Workshop manufacture suspense ...	17,268 6 0	10,717 1 9
Miscellaneous advances	495 3 2	692 8 9
Cash balance	77 9 8	47 3 2
Total ...	2,04,235 9 8	1,96,570 15 1
Deduct arrears due to Workshop manufacture suspense	5,788 7 1	5,429 8 4
Deduct Deposits	220 13 9	890 11 0
Total ...	6,009 4 10	6,320 3 4
Capital	1,98,226 4 10	1,90,250 11 9
Decrease of capital	...	7,975 9 1
Total ...	1,98,226 4 10	1,98,226 4 10

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

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

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

(c) *Workshop Manufacture Suspense.*—This represents the value of unfinished and unadjusted works on 31st March 1890.

(d) *Miscellaneous Advances.*—This item includes partly advances to members of the department and Engineer students since recovered and partly value of work done for private parties, &c., temporarily debited to this head pending recovery.

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

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

9. The outturn of the shops during the year under report amounts to Rs. 1,24,316-8-0 made up as follows:—

	RS. A. P.
I. Works for Public Works Department	77,257 12 2
II. Other departments	43,167 6 8
III. Private parties	3,891 5 2
Total ...	1,24,316 8 0

MADRAS,
18th November 1890.

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

ORDER—dated 3rd December 1890, No. 3201 W., Public Works.

The Examiner of Public Works Accounts submits a report on the results of the working of the Presidency Public Works Workshops for the year 1889-90.

2. The capital of the shops at the beginning of the year under review amounted to Rs. 1,98,226-4-10 and at the close of the year to Rs. 1,90,250-11-9, showing a decrease of Rs. 7,975-9-1.

3. The outturn of work is valued at Rs. 1,24,316-8-0 against Rs. 1,17,630-11-0 in the previous year, showing an increase of Rs. 6,685-13-0. 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:—

—	1888-89.			1889-90.			Difference.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Work done for the Public Works Department ..	82,210	13	11	77,257	12	2	4,953	1	9 less.
Work done for other departments	31,114	0	7	43,167	6	8	12,053	5	1 more.
Work done for private parties	4,305	12	6	3,891	5	2	414	7	4 less.
Total ..	1,17,630	11	0	1,24,316	8	0	6,685	13	0 more.

4. The decrease in the value of work done for the department for whose benefit the workshops are chiefly maintained is unsatisfactory.

5. The profit and loss account shows the receipts during the year to have been Rs. 11,001-6-4 while the direct charges were Rs. 27,808-0-8 and the indirect charges Rs. 17,563-14-3. The total charges therefore were Rs. 45,371-14-11, showing a loss on the year's transactions of Rs. 34,370-8-7. The charges and the loss during the year compare favorably with those of the previous year which amounted to Rs. 50,778-10-10 and Rs. 49,832-1-0 respectively. In the present statement the charges have been increased by showing for the first time the gross cost of the establishment of the workshops. In the reports for previous years only the net amount charged in the accounts was shown after deducting the percentages charged on jobs executed for other departments and private parties.

6. The maintenance of these workshops imposes upon Provincial funds an annual loss of considerable amount, and the value of work done for the Public Works Department is so small that it is questionable whether the value of the shops to the department is such as to justify their continued existence. The Chief Engineer will give his consideration to this question at an early date and submit his views for the information of Government.

(True Extract.)

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

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

Exd. J. Moses.
Spare Copies

3201
3

GENERAL.
ACCOUNT.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated December, 3rd.

Recd.

Encl.

G.O., 3rd Dec. 1890, No. 3201 W.

DECEMBER.

Presidency Public Works Workshops

Orders on report on the results of the working of the — for 1889-90.

2

(C. No. $\frac{1201}{8}$.)

3001/4

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH CURRENT No.

d 189 .

Madras, 20 August 1890.

OFFICE NOTE No. 4999.

To

W.

With reference to G.O.No.31[illegible] dated 2nd.December 1888, I beg to forward herewith a report on the working of the Presidency Workshops during the official year 1889-90.

20-8

Offg.C.

(Record)

9-5-90.

P.W. B. No. 1740 W. of 21. 6. 90
" " " 929 W. of 21. 3. 90
" A. " 3174 W. of 2. 12. 86
" " " 2548 W. of 13. 9. 89.

P.W. Cd. 7890

[illegible] 21-8-90

7180/29.8.90

2/2056 Obs 113-114

No. 918 D.

Government of Madras.

3201/5

PUBLIC WORKS DEPARTMENT.

Ootacamund, 29th August 1890

OFFICE NOTE.

From W

To C

Your report on the working of the Presidency Workshops for the official year 1889-90.

2. The amount entered as cost of establishment is Rupees 19,463: 5: 11 and in para 2 of the report it is stated that ten per cent on the outturn of the work under "Other Departments" is credited to "General Establishment."

3. The words "and private parties" should apparently be added after "Other Departments"

as the increase of Rs 11639.
is under these two heads
together.

4. Kindly state what
is the actual cost of
Establishment for the
year in question and how
the difference between
this actual cost and
Rs 19,463 : 5 : 11 (which
ill apparently be
bout Rs 4700) is disposed
f or shown in the
ccounts.

If this ten percent
included in the
tturn of the work
entioned in para 9
Rs 47,058 : 11 : 2) it must
pparently be included
the "Receipts" of Statement
and if not there
st be an additional
t Provincial Funds
al to this amount,

in either case item 9 of the "Charges" should apparently shew the whole expenditure on establishment, and not merely the balance after deducting the amount credited by work for other departments.

6. Similarly in statement B, the full cost of establishment should apparently be shown among working expenses, and the credit by work for other departments shown on the receipt ~~full~~ side either as part of the "profit" or as a separate item; at present there is nothing to shew what is the actual

cost of the Workshop Establishment, a most important point.

7. Under indirect charges is included 14 per cent on the 19463:5:11, but surely the 14 per cent should be taken on the whole cost of establishment, and not on the balance after deducting the percentage on work for other departments.

8. It is not clear from the statements forwarded how the amount (Rs 4930:8:3) entered as "Profit" in statement B, is arrived at. It is presumably the difference between

3rd/7

the total value of work (Rs 124316:8:0) and the works charges, but there is nothing in the statements to show this, and if the former sum includes the ten per cent for establishment, either the difference between it and the works charges proper must be between Rs 9,000 and Rs 10,000, or statement B must be all wrong.

9. To render the statement intelligible the actual sums, the difference between which gives the "profit," should be stated.

10.

10. Kindly let me have explanation on these points as soon as possible, as orders cannot be passed on the report without it.

Pw Incl / 8642/9

(C. No. 1201/8.)

3201/8

GOVT. OF MADRAS. 1890. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH CURRENT No.

dated 189 .

Madras 11 September 1890.

OFFICE NOTE No. 5429.

To

W.

With reference to your office note No.718 D.dated 29th.August 1890, I beg to report and remark as follows:-

Para 3 of your office note.

2. The increase of Rs.11,639, was the net increase under other departments, after deducting the decrease under private parties as detailed below:-

1888-9 — 1889-90 Diffce

Works done for other Depts Rs 31,114 - 43,167 - 12053

" Pr parties - 4,305 - 3891 - 414

Rs 11639

Increase under other Departments	Rs.12,053
Deduct	
Decrease under private parties	Rs. 414
Net increase	Rs.11,639

Para 4.

3. The total cost of establishment for the year under notice

was	Rs.23,598-5-11
Net amount charged in accounts	Rs.19,463-5-11
Difference	Rs. 4,135-0- 0

This difference is made up as follows:-

(1) 10 per cent on the value of work done for "other depart-

1,000—19-5-90.

departments" and private parties credited to Establishment and taken in reduction of Revenue....Rs.3,775-0-0

(2) Pay of Engraver Vythealinga Achari brought on to the regular establishment adjusted by credit to establishment and debit to jobs.,,..360-0-0

Rs.4,I35-0-0

Para 5.

4. The Io per cent referred to is included in the out-turn as well as in the receipts in statement A(item 7)in the manner heretofore shown & accepted by Government.

Para 6.

5. The full cost of establishment may be shown in statement B, on the charge side under working expenses,and the credits to it on the receipt side, but I would beg to point out that the statements as prepared have up to this received the approval of Government, & in para 5 of G.O.No.I29+ W.dated I2th. January I888 it was stated that no further changes in the forms of account seemed necessary.

+ Printed paper copies at
Obty-12-9-90

Para 7.

6. The leave and pension allowances at I4 per cent have up to this been calculated on the net charges to establishment. They should apparently be calculated on the gross establishment charges,but this will necessitate the latter being shown in statements A and B.

3201/9

Paras 8 and 9.

7. The amount of Rs.4,930-3-3 is the net profit after deducting Io per cent for"establishment" and I per cent for "tools and plant",on the value of work done for other departments & outsiders;as also the loss on sale of unserviceable timber referred to in para 3 of report (which should be Rs.I,I76 & not Rs.I,I70 as therein stated)This procedure was explained in para 4 of report for I887-88. The details are as below:-

Gross profits during the year..................Rs.I0,258-II-9

Deduct

I0 per cent on account of establishment on the value of work done for other departments and outsiders Rs.3,775

I per cent on tools and plant on do — do — do —Rs. 377

Loss by sale of unserviceable timber............Rs.I,I76-8-6

Rs. 5,328- 8-6

Net profit Rs. 4,930- 3-3

8. If you consider any revision necessary,please return the report and forms.

11-9-90

Offg.C.

11/9

(Enclosure)

718 D d/29.8.90
P.W.C. No. 6043 of 90
2690 d/10. 6.90
P.W.C. No. 6519 of 90
532 C d/30. 1.90
B No. 1740 W .. 21.6.90
B No. 929 W .. 21.3.90
3174 W .. 2.12.86
858 W .. 30.3.86 ✓

A No. 2548 W .. 13.9.89
.. 919 W .. 28.3.89
.. 129 W .. 12.1.88
.. 2388 W .. 20.9.86
.. 320 W .. 5.2.86
.. 63 W .. 7.1.86
.. 2123 W .. 11.9.85
.. 2798 W .. 8.11.84
.. 2242 W .. 12.9.84
.. 1966 W .. 11.8.84
.. 1872 W .. 1.8.84
.. 1494 W .. 16.6.84
.. 360 W .. 9.2.84
.. 922 W .. 21.3.83
.. 3183 W .. 4.12.82
.. 2489 W .. 25.9.82
.. 2488 W .. 25.9.82
.. 2064 W .. 12.8.82
.. 3081 W .. 12.12.81
× .. 915 W .. 4.4.81

Ootacamund

× [illegible]

P.W.C. No. 8642

Recd 12-9-90
Encl

Obs 53.H
M 25-H
0/13/9

W/
[illegible]

8205/10

No. 4038 C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 9th Oct 1890.

OFFICE NOTE.

From
W

To
C

Your office note No 5429 d/11-9-90.

I think the report should be revised so as to show the full cost of establishment as contemplated in paras 5 and 6 of your note. It is returned for that purpose.

(Sd) J.P.

W
D 9/10/90

9/10

Revised 3201/17 S.P. 6

Report on the working of the Presidency Workshops for the Official year 1889-90.

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 1889-90.

Item No.	Receipts				Amount		
1	Cash balance				77	9	8
2	Cheques of Public Works Officers				128210	7	3
3	III Items adjustable by Civil Department Miscellaneous				341	7	10
4	Central Adjusting Account				39	15	3
5	Transfers Public Works Department				18828	7	10
6	Guaranteed Railways				265	3	6
7	Provincial Revenue Receipts	6489	6	4			
	Deduct – Loss by sale of unserviceable timber	1176	8	6	5312	13	10
8	Income tax				535	13	8
9	Deposits				5472	1	8
	Total				159084	0	6

Item No.	Charges							Amount		
1	Payments into Treasuries							11729	5	4
2	Supplies to Forest Department							477	6	6
3	Civil Department Transfers Miscellaneous							32700	10	4
4	Central Adjusting Account							7564	9	9
5	Transfers Public Works Department							78792	6	
	Expenditure against Provincial Budget Grant									
6	Original works				2635	1	6			
7	Repairs				2105	10	2			
8	Cost of practical training of the students of the College of Engineering				436	12	3			
9	Establishment	23598	5	11						
	Deduct – credits on account of 10 per cent on the value of work done for other Departments and private parties – Rs 3775 Pay of Vythlinga Achari brought on to regular Establishment charged to jobs by credit to Establishment – 360	-4135	-	-	19463	5	11			
	Tools and Plant									
10	New supplies	3004	-	3						
11	Repairs	1667	4	4						
12	One per cent deduction	-377	-	-	4294	4	7			
	Add net debits to Suspense									
13	Miscellaneous Advances				197	5	7			
14	Workshop Manufacture Suspense	-732	13	2						
15	Deduct arrears unpaid	-5429	8	4						
16	Net				-6162	5	6	22970	2	6
17	Deposits							4802	4	5
18	Cash balance							47	3	7
	Total							159084	0	[illegible]

2 The items which call for remark in this statement are:-

(a) Item Nº 8 under charges. Cost of practical training of the students of the College of Engineering. This item represents the cost of Labor and Materials utilised by the College Students who received practical training in the Workshops during the year under report agreeably to the orders of Government in G. O. Nº 929 W, dated 21st March 1890.

(b) Item Nº 9 Establishment. There is a decrease of Rs 1110/- on this item compared with the figures of the preceding year. This is due to a net increase of Rs 11639 in out-turn under Other Departments during the year reviewed, 10 per cent on that amount having been credited to General Establishment.

B

Presidency Public Works Workshops

Revenue or Profit and Loss Account during the year 1889-90

Item No.					Amount		
	~~Debits~~ Receipts To Provincial Revenue Receipts						
1	Profit (i.e. 14 per cent on value of work done for other Departments &c	6106	11	9			
2	Sales of old materials	453	15	7			
3	Miscellaneous	71	5	–			
					6489	6	4
	To Workshop Centages						
4	10 per cent on the value of work done for other Departments and private parties for Establishment	3775	–	–			
5	One per cent on do for Tools and Plant	377	–	–			
					4152	–	–
6	To Pay of ~~Examiner~~ Engraver Vythlinga Achari (brought on to the Regular Establishment) charged to jobs by credit to Establishment				360	–	–
7	To Loss				34370	8	7
	Total				45371	14	11

Item No.					Amount		
	Direct Charges Working Expenses						
1	By Repairs	2105	10	2			
2	By cost of practical training of students of the College of Engineering	436	12	3			
3	By Establishment	23598	5	11			
4	By Tools & Plant Repairs	1667	4	4			
					27808	–	8
	Indirect Charges By Depreciation						
5	Block at 3 per cent	2354	9	4			
6	Machinery and Plant at 4 per cent	4295	4	5			
					6649	13	9
7	By Leave and pension allowances at 14 per cent of Rs 23598-5-11				3304	–	–
8	By interest on capital at 4 per cent of Rs 190250-11-9				7610	–	6
	Total				45371	14	11

3. The only item calling for remarks and explanation in this statement is "Loss – Rs 34370-8-7". This loss includes Leave and Pension Allowances and Interest charges on capital account amounting to Rs 10914; omitting these, the loss on the operations of the year (including that on the sale of unserviceable timber Rs 1176, which has been written off pending sanction of Government for which an application is said to have been made) would be Rs 24,633. The net loss would still further be reduced to Rs 5319 if work done for P. W. D. were charged with 25 per cent of its cost viz: Rs 77257.

4. The Balance Sheet on Capital Account as it stood on 31st March 1890 is as follows:—

C

Presidency Public Works Workshops

Capital Balance Sheet as it stood on 31st March 1890.

Item No.	Capital and Liabilities	Amount		
	Capital			
1	Capital of the Shops	190250	11	9
	Debits			
2	Deposits (Refundable)	890	11	0
3	Value of Labor and materials on workshop jobs not paid for	5429	8	4
		196570	15	1

Item No.	Property and assets							Amount		
	Block									
1	Balance on 1st April 1889	78485	14	4						
2	Depreciation at 3 per cent	-2354	9	4	76131	5	0			
3	Additions during the year				2635	1	6	78766	6	6
	Machinery and Plant									
4	Balance on 1st April 1889	107908	8	6						
5	Deduct book value of articles sold	-526	9	5						
6	Depreciation at 4 per cent	-4295	4	5	103086	10	8			
7	Additions during the year				3261	0	3	106347	10	11
	Suspense Account									
8	Miscellaneous Advances				692	8	9			
9	Workshop Manufacture Suspense				10717	1	9	11409	10	6
10	Cash (Cash Balance)							47	3	2
								196570	15	1

S P 9

5. The following items call for explanation in this statement.

Machinery and Plant

6. Articles sold by auction Rs 526-9-5. This represents the value of old and unserviceable articles sold during the year under report and struck off the return

7. It will be seen from the statement below that the Capital of the Shops at end of the year stood at Rs 190250-11-9 being less than the balance at the commencement of the year by Rs 7975-9-1.

	Opening balance G.O. No 2540 Wo dated 13th September 1889			Closing balance		
Block	78485	14	4	78766	6	6
Machinery and Plant	107908	8	6	106347	10	11
Workshop Manufacture Suspense	17268	6	0	10717	1	9
Miscellaneous Advances	495	3	2	692	8	9
Cash balance	77	9	8	47	3	2
	204235	9	8	196570	15	1
Deduct arrears due to Workshop Manufacture Suspense	5788	7	1	5429	8	4
" Deposits	220	13	9	890	11	0
	6009	4	10	6320	3	4
Capital	198226	4	10	190250	11	9
Decrease of Capital	–	–	–	7975	9	1
Total	198226	4	10	198226	4	10

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

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

320/13 S P 10

(b) Machinery and Plant. This is the value of the Machinery and Plant at the opening and closing of the year (vide Statement)

(c) Workshop Manufacture Suspense. This represents the value of unfinished and unadjusted works on 31st March 1890.

(d) Miscellaneous Advances. This item includes partly advances to members of the Department and Engineer Students since recovered and partly value of work done for private parties &c temporarily debited to this head pending recovery.

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

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

9. The out-turn of the shops during the year under report amounts to Rs 124,316-8-0 made up as follows:—

I. Works for P. W. Department	77257-12-2
II Other Departments	43,167-6-8
III Private parties	3891-5-2
	124,316-8-0

Major R. E.

Madras
14th November 1890

Examiner of P. W. Accounts, Madras
11/18

EXd. 18/11

380/14

Report on the working of the Presidency Workshops for the official year 1889-90.

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 1889-90.

Item No.	Receipts	Amount		
1	Cash Balance	77	9	8
2	Cheques of Public Works Officers	128210	7	3
3	III Items adjustable by Civil Department Miscellaneous	341	7	10
4	Central Adjusting Account	39	15	3
	Transfers Public Works Department	18828	7	10
	Guaranteed Railways	265	3	6
	Provincial Revenue Receipts	5312	13	10
	Income Tax	535	13	8
	Deposits	5472	1	8
	Total	159084	0	6

Item No.	Charges							Amount		
1	Payments into Treasuries							11729	5	4
2	Supplies to Forest Department							477	6	6
3	Civil Department Transfers Miscellaneous							32700	10	4
4	Central Adjusting Account							7564	9	9
5	Transfers Public Works Department							78792	6	6
	Expenditure against Provincial Budget Grant									
6	Original Works				2635	1	6			
7	Repairs				2105	10	2			
8	Cost of practical training of the students of the College of Engineering				436	12	3			
9	Establishment				19463	5	11			
	Tools and Plant									
10	New supplies	3004	0	3						
11	Repairs	1667	4	4						
12	One per cent deduction	-377	0	0	4294	4	7			
	Add Net debits to Suspense									
13	Miscellaneous Advances				197	5	7			
14	Workshop Manufacture Suspense	-732	13	2						
15	Deduct arrears unpaid	5429	8	4						
16	Net				-6162	5	6	22970	2	6
17	Deposits							4,802	4	5
18	Cash Balance							47	3	2
	Total							159084	0	6

2. The items which call for remark in this statement are

(a) Item No 8 under charges. Cost of practical training of the students of College of Engineering. This item represents the cost of Labor and Materials utilised by the College Students who received practical training in the Workshops during the year under report agreeably to the orders of Government in G. O. No 929 W. dated 21st March 1890.

(b) Item No 9. Establishment. There is a decrease of Rs 1110/ on this item as compared with the figures of the preceding ~~preceding~~ preceding year. This is due to a net increase of Rs 11639 in out-turn under Other Departments during the year reviewed, 10 per cent on that amount having been credited to General Establishment.

B

Presidency Public Works Workshops

Revenue or Profit and Loss Account during the year 1889-90.

Item No	Receipts	Rs	a	p	Amount Rs	a	p
	To Provincial Revenue Receipts						
	Profit	4930	3	3			
	Sales of old materials	453	15	7			
	Miscellaneous	-71	5	0	5312	13	10
	To Loss				34968	1	1
					40280	14	11

Item No		Rs	a	p	Rs	a	p	Amount Rs	a	p
	Direct Charges Working Expenses									
	By Repairs				2105	10	2			
	By cost of practical training of Students of the College of Engineering				436	12	3			
	By Establishment				19463	5	11			
	Tools and Plant									
	By Repairs	1667	4	4						
	By one per cent deduction	-377	0	0	1290	4	4	23296	0	
	Indirect Charges Depreciation									
	By Block at 3 per cent				2354	9	4			
	By Machinery & Plant at 4 per cent				4295	4	5	6649	13	
	By Leave and pension allowances at 14 per cent of Rs 19463-5-11							2725	0	
	By Interest on Capital at 4 per cent of Rs 190250-11-9							7610	0	
								40280	14	

320/15

3. The only item calling for remarks and explanation in this statement is "Loss Rs 34968-1-1". This Loss includes leave and pension allowances and Interest charges on Capital Account amounting to Rs 10,335; omitting these the loss on the operations of the year (including that in the sale of unserviceable timber Rs 1170) which has been written off pending sanction of Government (for which an application is said to have been made) would be Rs 24,633.

4. The Balance Sheet on Capital Account as it stood on 31st March 1890 is as follows:—

C

Presidency Public Works Workshops

Capital Balance Sheet as it stood on 31st March 1890.

Item No	Capital and Liabilities	Amount Rs	a	p
	Capital			
1	Capital of the Shops	190250	11	9
	Debits			
2	Deposits (refundable)	890	11	0
3	Value of Labor and materials employed on Workshop jobs not paid for	5429	8	4
		196570	15	1

Item No	Property and Assets	Rs	a	p	Rs	a	p	Amount Rs	a	p
	Block									
1	Balance on 1st April 1889	78485	14	4						
2	Depreciation at 3 per cent	-2354	9	4	76131	5	0			
3	Additions during the year				2635	1	6	78,766		
	Machinery & Plant Deduct book value									
4	Balance on 1st April 1889	107908	8	6						
5	Deduct book value of articles sold	-526	9	5						
6	Depreciation at 4 per cent	-4295	4	5						
7	Additions during the year				103086	10	8			
					3261	0	3	106347	10	11
	Suspense Account									
8	Miscellaneous Advances				692	8	9			
9	Workshop Manufacture Suspense				10717	1	9	11409	10	6
10	Cash (Cash balance)							47	3	2
								196570	15	1

5. The following items call for explanation in this statement.

Machinery and Plant

6. Articles sold in auction Rs 526-9-5. This represents the value of old and unserviceable articles sold during the year under report and struck off the return.

7. It will be seen from the statement below that the Capital of the Shops at end of the year stood at Rs 190250-11-9 being less than the balance at the commencement of the year by Rs 7975-9-1.

	Opening balance G.O. No 2528 W dated 13th September 1889			Closing Balance		
Block	78485	14	4	78766	6	6
Machinery and Plant	107908	8	6	106347	10	11
Workshop Manufacture Suspense	17268	6	0	10717	1	9
Miscellaneous Advances	495	3	2	692	8	9
Cash Balance	77	9	8	47	3	2
	204235	9	8	196570	15	1
Deduct arrears due to Workshop						
	~~5788~~	~~7~~	~~1~~	~~5429~~	~~8~~	~~4~~
Manufacture Suspense	5788	7	1	5429	8	4
Deposits	220	13	9	890	11	0
	6009	4	10	6320	3	4
Capital	198226	4	10	190250	11	9
Decrease of Capital				7975	9	1
Total	198226	4	10	198226	4	10

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

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

3201/16

(b) Machinery and Plant. This is the value of the Machinery and Plant at the opening and closing of the year (vide Statement C).

(c) Workshop Manufacture Suspense. This represents the value of unfinished and unadjusted works on 31st March 1890.

(d) Miscellaneous Advances. This item includes partly advances to members of the Department and Engineer students since recovered, and partly value of work done for private parties &c temporarily debited to this head pending recovery.

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

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

9. The outturn of the shops during the year under report amounts to Rs 124316-8-0 made up as follows:—

I Works for P.W. Department	77257	12	2
II Other Departments	43167	6	8
III Private parties	3891	5	2
	124316	8	0

Madras
August 1890

J. Moncier
Offg: Examiner of P.W. Accounts Madras

R 18/8

EXAMINER
No 1872
OCT 93
ACCOUNT

11666/

320/17

No. 4038-C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 9th October 1890.

OFFICE NOTE.

From W

To C.

Your office note No: 5429 d/ 11th September 1890.

I think the report should be revised so as to show the full cost of establishment as contemplated in paras 5 and 6 of your note. It is returned for that purpose.

No. 6787 d/ 18.11.90 W

To W.

Herewith report on the working of the Presidency Workshops for I889-90 , revised in accordance with your suggestions.

P.W. Estt 11066

C.

Cd 19-11-90

No 4038C d/ 9.x.90
" 718 a d/ 29.8.90
" 2548 W d/ 13.9.89
" 919 W. d/ 28.3.89

Office

C.

3201/18

From O.N. No 5429
d/ 11.9.90.

I think the report should be revised so as to show the full cost of establishment, as contemplated in paras 5th and 6th of your note — It is returned for that purpose —

L
8.10

3201 W d/ 3rd Decr 18

PUBLIC WORKS DEPART

11066

W 3201/19

For orders whether the usual review may now be drafted, or whether this report is to be taken up in connection with the linked file.

Cn
15-11-20

Yes, but let me have the linked file with the draft —

S 17.11

W

Submitted.

Cn
26.11-20

3201 W d/ 3d Decr 1890

11

PUBLIC WORKS DEPARTMENT.

Cn 1890

To W 3201/90

This paper might perhaps be taken up in connection with the file now with you regarding the P.W. Workshops.

The present draft order proposes to call on the Genl. Supdt. to submit remarks regarding the decrease of work done for the P.W.D., but in the file with you I think there is a letter from Col. Clarke on this very subject, in which he urges that officers should be compelled to go to the P.W. Workshops for jobs required by them.

Cn
27-8-90

3201 W d/ 3d Decr 1870
11

3201/121

6. The maintenance of these workshops, in= upon Provincial Funds volves an annual loss of considerable amount, and the value of work done for the P.W. Department is so small that it is questionable whether the value of the shops to the department is such as to justify their continued existence - The Chief Engineer will give his consideration to this question, and submit his views for the information of Govt-

S

[illegible]

3201 W d/ 3d Decr 1890 Exd

11

PUBLIC WORKS DEPARTMENT.

3201/92

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

1 Office Note from the Examiner of P.W. accounts No: 4999 d/20th Augt/90
2 Office Note to the ——— Do ——— No: 718 D d/29th Augt/90
3 Office Note from the ——— Do ——— No: 5429 d/11th Septr/90
4 Office Note to the ——— Do ——— No: 4038 C d/9th Octr/90
5 Office Note from the ——— Do ——— No: 6787 d/18th Novr/90

J.H.S. 1/12/90

The Examiner of P.W.s accounts submits a report on the results of the working of the Presidency Public Works Workshops for the year 1889-90.

2 The capital of the shops at the beginning of the year under review amounted to Rs 1,98,226-4-10, and at the close of the year to Rs. 1,90,250-11-9 showing a

decrease of Rs 7975-9-1.

3. The out-turn of work is valued at Rs 1,24,316-8-0 against Rs 1,17,630-11-0 in the previous year, showing an increase of Rs 6685-13-0. The following statement compares the value of work turned out for the Public Works and other Depts and for private parties during the year under review and the preceding year.

	1888-89	1889-90	Difference
	Rs as. Ps	Rs as Ps	Rs. as. Ps
Work done for the Public Works Dept.	82210-13-11	77257-12-2	4,953-1-9 less
Work done for other departments	31,114-0-7	43,167-6-8	12053-6-1 more
Work done for private parties	4,305-12-6	3,891-5-2	414-7-4 less
Total	1,17630-11-0	1,24,316-8-0	6,685-13-0 more

The

4. The decrease in the value of work done for the Department for whose benefit the workshops are chiefly maintained is unsatisfactory.

5. The profit and loss account shows the receipts during the year to have been Rs 11001-6-4 while the direct charges were Rs 27808-0-8 and the indirect charges Rs 17563-14-3. The total charges therefore were Rs 45,371-14-11, showing a loss on the year's transactions of Rs 34370-8-7. The charges and the loss during the year compare favorably with those of the previous year which amounted to Rs 50778-10-10 and

14

and Rs 49832-1-0 respectively. In the present statement the charges have been increased by showing for the first time the gross cost of the establishment of the workshops. In the reports for previous years only the net amount charged in the accounts was shown after deducting the percentages charged on jobs executed for other departments and private parties

6. The maintenance of these workshops imposes upon Provincial Funds an annual loss of considerable amount, and the value of work done for the P.W. Dept is

To

The Supdg: Engineer V Circle
- Examiner P.W. accts
- Chief Engr. Madras

C
B/12/40

13

3201/23

is so small that it is questionable whether the value of the shops to the department is such as to justify their continued existence. The Chief Engineer will give his consideration to this question, at an early date, and submit his views for the information of Govt.

S
25.11

Hm 25.xi.90.
R2-xii-90

3201
.24

11066

1/2/11 ✓

11-6-13 ✓

Govt. of Madras.

PUBLIC WORKS.

urgent

3/12/90

Dated

Recd. Encl.

G.O., 3 Decr 1890, No. 3201 W

Presidency Public Works Workshops

Orders on report on the results of the working of the — for 1889-90.

60/3

S^o 3/12

E.2.C 3/12/90