PWD - 1893

பக்கங்களின் எண்ணிக்கை - 28
சேர்த்து திருப்பாடுகள் 10/91

GO NO. 2263 - W. Dt. 2-9-1893

14 x2

2nd September 1893, No. 2263 W., Public Works.

2263
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated 18th August 1893, No. 623 C.

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 year 1892–93.

Enclosure.

Report on the working of the Presidency Workshops for the official year 1892–93 prepared in accordance with G.O., No. 3174 W., of 2nd December 1886.

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

ACCOUNT of direct receipts and charges of the Workshops during the year 1892–93.

Item No.	Particulars of receipts.		Amount.
	Receipts.		RS. A. P.
1	Cash balance on 31st March 1892		33 2 3
2	Cheques of Public Works Department officers		1,05,102 6 10
3	III. Items adjustable by Civil Department— Subscriptions to General Family Pension Fund		101 1 0
4	IV. Items adjustable by Public Works Department—	RS. A. P.	
	(a) Other departments	491 5 0	
	(b) Transfers, miscellaneous	3 9 0	
			494 14 0
5	Central adjusting account		126 13 6
6	Transfers, Public Works Department—		
	(a) Divisional	27,989 4 4	
	(b) General Branch	4,807 2 2	
	(c) State Railways	1,492 8 0	
			34,288 14 7
7	Provincial revenue receipts		1,815 14 5
8	Income-tax		381 2 10
9	Deposits		2,778 8 10
	Total ..		1,45,123 14 3

Item No.	Particulars of charges.				Amount.
	Charges.				RS. A. P.
1	Payments into treasuries by officers of the Public Works Department			.. ..	11,082 6 8
2	III. Items adjustable by Civil Department—			RS. A. P.	
	(a) Forest Department			378 14 3	
	(b) Other departments			17,099 5 3	
					17,478 3 6
3	Central adjusting account			.. ..	6,136 11 6
4	Transfers of the Public Works Department—				
	(a) Divisional			80,608 4 2	
	(b) General Branch			542 5 0	
	(c) State Railways			5,692 5 4	
					86,842 14 6
5	Expenditure against Provincial grant—				
	(a) Original works			598 8 0	
	(b) Repairs			1,349 5 7	
	(c) Establishment		RS. A. P. 15,914 11 3		
	Deduct—				
	(i) Credits on account of work done for other departments and private parties	RS. 2,714			
	(ii) Pay of Vythialinga Acharry on regular establishment but pay charged to jobs by credit to establishment	360			
			3,074 0 0	12,840 11 3	
	(d) Tools and Plant—				
	New supplies		518 15 4		
	Repairs and carriage		240 4 0		
	One per cent. deduction		233 0 0		
				526 3 4	
	Add net debits to suspense heads—				
	(e) Miscellaneous advances		.. ..	327 4 1	
	(f) Workshop manufacture suspense ..		7,906 12 2		
	Deduct arrears unpaid		2,833 4 9		
				5,073 7 5	
					20,715 7 8
6	Deposits			.. ..	2,736 12 6
7	Cash balance			.. ..	130 12 1
				Total ..	1,45,123 14 3

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2263/2

2. The following items under charges in this statement call for remark :—

5 (a) *Original Works.*—Rs. 598–8–0 was spent this year in providing 11 forges and altering the existing blasting arrangements. There was no expenditure on this head last year.

5 (c) *Establishment.*—The net debit to this head is less than that of the previous year by Rs. 401–4–0 and the gross expenditure by Rs. 1,408. This is due chiefly to an officer of rank of supervisor, 2nd grade, taking the place of a Sub-Engineer, 1st grade, from August 1892 and to the reduction in the salary of instrument repairer, Mr. Rozario, from Rs. 112 to Rs. 80 from September 1892.

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 1892–93.

Item No.	Particulars of receipts.		Amount.
	Receipts.		RS. A. P.
1	To Provincial Revenue receipts—	RS. A. P.	
	(a) 14 per cent. on work done for other departments and private parties *minus* cart and cooly hire.	3,209 8 6	
	(b) Profit on general charges ..	338 3 1	
	(c) Sales of old materials	0 8 0	
	(d) Unclaimed wages ..	28 9 5	
	(e) Do. deposits..	9 10 0	
	(f) Miscellaneous ..	11 8 9	3,597 15 9
2	To Establishment— Ten per cent. on Rs. 27,142–4–7, being work done for other departments, State Railways and private parties.		2,714 0 0
3	To Tools and Plant— One per cent. deduction on value of work done for other departments and private parties		233 0 0
4	To pay of Vythialinga Acharry, engraver, of the regular establishment charged to jobs by credit to establishment		360 0 0
5	To loss		28,650 10 10
	Total ..		35,555 10 7

Item No.	Particulars of charges.		Amount.
	Direct Charges.		RS. A. P.
1	Working expenses—	RS. A. P.	
	(a) Repairs	1,349 5 7	
	(b) Establishment ..	15,914 11 3	
	(c) Tools and plant ..	240 4 0	
			17,504 4 10
	Indirect Charges.		
2	By depreciation—	RS. A. P.	
	(a) Block at 3 per cent. on Rs. 75,187–4–4 ..	2,255 7 10	
	(b) Machinery and plant at 4 per cent. on Rs. 1,02,887–10–5.	4,115 8 1	
			6,371 1 11
3	By leave and pension allowance at 14 per cent. on Rs. 15,914–11–3 ..		2,228 0 11
4	Loss on coal supplied to the Harbour Works (G.O., No. 2436 W., of 31st August 1892)		1,422 15 5
5	Loss on repairing two-maund cup scales.		20 3 0
6	Value of tools written off (Superintending Engineer's No. 54 P.W.S. of 21st February 1893)		338 14 11
7	By interest on capital at 4 per cent. on opening balance Rs. 1,91,820–6–1.	RS. A. P. 7,672 13 0	
	Deduct 4 per cent. on half the decrease to capital $\frac{136\text{–}0\text{–}7}{2}$ or Rs. 68–0–3 ..	2 11 6	
			7,670 1 7
	Total ..		35,555 10 7

4. The loss of Rs. 28,651 on the year's transactions includes a write-off of Rs. 1,423 on coal purchased for the Harbour Works (*vide* G.O., No. 2436 W., dated 31st August 1892); but as this item is not a legitimate charge against the workshop, the loss may be stated at Rs. 27,228 *minus* Rs. 20 (item 5 on charge side) which the General Superintendent states is susceptible of adjustment in the current year. Of this amount of Rs. 27,208, Rs. 2,228 are due to leave and pension allowances, Rs. 6,371 to depreciation of block, machinery and plant, and Rs 7,670 to interest on capital.

5. The balance sheet on capital account as it stood on 31st March 1893 is as follows :—

CAPITAL balance sheet as it stood on 31st March 1893.

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.	1,91,684 5 6	1	Balance on 1st April 1892	75,187 4 4		
				Depreciation at 3 per cent.	2,255 9 10		
						72,931 10 6	
				Additions during the year		598 8 0	
							73,530 2 6

Capital balance sheet as it stood on 31st March 1893—*cont.*

Item No.	Capital and liabilities.	Amount.	Item No.	Property and assets.			Amount.
	Debts.	RS. A. P.					RS. A. P.
				Machinery and Plant.	RS. A. P.		
2	Deposits (refundable)	100 0 0	2	Balance on 1st April 1892	1,03,226 9 4		
3	Value of labour and material on workshop jobs not paid for	2,833 4 9		Less value of tools written off during the year	338 14 11		
				Net ..	1,02,887 10 5		
				Depreciation at 4 per cent.	4,115 8 1	98,772 2 4	
				Additions during the year		518 15 4	99,291 1 8
				Suspense Accounts.			
			3	Miscellaneous advances		2,053 13 4	
			4	Workshop manufacture suspense ..		19,611 12 8	21,665 10 0
			5	Cash balance			130 12 1
	Total ..	1,94,617 10 3		Total ..			1,94,617 10 3

6. The capital of the shops at end of the year stood at Rs. 1,91,684–5–6, being less than the balance at commencement of the year by Rs. 136–0–7, thus:—

	Opening balance, G.O., No. 2715 W. of 30th Sept. 1892.	Closing balance.
	RS. A. P.	RS. A. P.
Block	75,187 4 4	73,530 2 6
Machinery and plant	1,03,226 9 4	99,291 1 8
Workshop manufacture suspense ...	18,348 12 7	19,611 12 8
Miscellaneous advances	1,726 9 3	2,053 13 4
Cash balance	33 2 3	130 12 1
	1,98,522 5 9	1,94,617 10 3
Deduct—		
Arrears due in workshop manufacture suspense	6,643 12 1	2,833 4 9
Deposits	58 3 7	100 0 0
	6,701 15 8	2,933 4 9
Capital	1,91,820 6 1	1,91,684 5 6
Decrease in Capital	...	136 0 7
Total ...	1,91,820 6 1	1,91,820 6 1

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

—	1891–92.	1892–93.	Difference.	Remarks.	
A.	RS. A. P.	RS. A. P.	RS. A. P.		
Work done for the Public Works Department ..	65,070 14 9	78,315 15 4	13,245 0 7	More	than in 1891–92.
B.					
Do. for Military Works and State Railways	7,328 1 4	4,722 3 10	2,605 13 6	Less	
Do. for other departments	32,470 10 6	28,104 6 1	4,366 4 5	Less	
Do. for private parties	5,561 8 7	419 15 10	5,141 8 9	Less	
Total B. ..	45,360 4 5	33,246 9 9	12,113 10 8		
Grand Total ..	1,10,431 3 2	1,11,562 9 1	1,131 5 11	More	

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8. The diminution by Rs. 12,113–10–8 or 27 per cent. under B is very marked. Under departmental work A there was an increase of 20 per cent; but if the work now done for the Public Works Department can be as cheaply and satisfactorily executed by local firms, the loss that now falls upon Government by the upkeep of the shop would be avoided.

9. In my note No. 120 A., dated 29th March 1893, the loss during 1887–88 to 1891–92 had averaged Rs. 29,632 a year and in 1892–93 the loss approached that average in the sum of Rs. 27,208 (*vide* paragraph 4 *supra*).

ORDER—dated 2nd September 1893, No. 2263 W., Public Works.

With his note above recorded, the Examiner submits a report on the results of the working of the Presidency Public Works Workshops for the year 1892–93.

2. The capital of the shops at the beginning of the year amounted to Rs. 1,91,820–6–1 and at the close of the year to Rs. 1,91,684–5–6, showing a decrease of Rs. 136–0–7.

3. The outturn of work is valued at Rs. 1,11,562–9–1 against Rs. 1,10,431–3–2 in the previous year, showing an increase of Rs. 1,131–5–11. 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:—

—	1891–92.	1892–93.	Difference.	Remarks.	
	RS. A. P.	RS. A. P.	RS. A. P.		
Work done for the Public Works Department ..	65,070 14 9	78,315 15 4	13,245 0 7	More	than in 1891–92.
Do. for Military Works and State Railways	7,328 1 4	4,722 3 10	2,605 13 6	Less	
Do. for other departments	32,470 10 6	28,104 6 1	4,366 4 5	Less	
Do. for private parties	5,561 8 7	419 15 10	5,141 8 9	Less	
Total ..	1,10,431 3 2	1,11,562 9 1	1,131 5 11	More	

4. The increase in the value of work done for the Public Works Department, for which the shops are primarily maintained, is satisfactory.

5. The profit and loss account shows the receipts during the year to have been Rs. 6,904–15–9, while the direct charges were Rs. 17,504–4–10 and the indirect charges Rs. 18,051–5–9. The total charges were therefore Rs. 35,555–10–7, showing an apparent loss on the year's transactions of Rs. 28,650–10–10. In paragraph 4 of his report the Examiner explains that the above loss includes a write-off of Rs. 1,422–15–5 on coal purchased for the Harbour Works, a charge which is not a legitimate one against the workshop operations, and also an item of Rs. 20–3–0 which is susceptible of adjustment in the current year. Deducting these two items the loss becomes Rs. 27,207–8–5. If the provision for leave and pension allowances and interest on capital be excluded, the direct loss would be Rs. 17,309–5–11, and if 25 per cent. on the value of work done for the Public Works Department be taken into account, the loss would be converted into a profit of Rs. 2,269–9–11.

(True Extract.)

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

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

Exd. C. A. Munisawmy
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated September, 2nd.

Recd.

Encl.

G.O., 2nd Sept. 1893, No. 2263 W.

SEPTEMBER.

Presidency Public Works Workshops

Orders on report on the results of the working of the — for the year 1892-93.

4

2263/4

(C. No. 1201/8.)

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1893. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 18 August 1893.

OFFICE NOTE No. 623 C

To

W.

10

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 year 1892-93.

18/8

C.

Enclos. 4

P.W. CURRENT No. 7212

No 3174 W of 2.12.86
" 37 W of 4.1.92
" 409 W of 9-2-92
" 474 W of 8.4.92
" 2162 W of 5.8.92
" 2436 W of 31.8.92
" 2716 W of 30.9.92

Encls 4
Rec: 19.8.93

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2263/5

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2

Report on the working of the Presidency Workshops for the official year I892-93 prepared in accordance with G.O.No.3I74 W.of 2nd. December I886.

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

(Here enter statement marked A). print statement A here

2. The following items under charges in this statement call for remark:-

5(a). Original Works. Rs.598-8-0 was spent this year in providing II forges and altering the existing blasting arrangements. There was no expenditure on this head last year.

5(c). Establishment. The net debit to this head is less than that of the previous year by Rs.40I-4-0, and the gross expenditure by Rs.I,408. This is due chiefly to an officer of rank of Supervisor 2nd.Grade taking the place of a Sub Engineer Ist. Grade from August I892 and to the reduction in the salary of Instrument repairer, Mr.Rozario, from Rs.II2 to Rs.80 from September I892.

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

(Here enter statement marked B). print statement B here

4. The loss of Rs.~~2,865~~ 28,651 on the year's transactions, includes a write-off of Rs.I,423 on coal purchased for the Harbour Works(vide G.O.No.2436 W.dated 3Ist. August I892); but as this item is not a legitimate charge against the Workshop, the loss may be stated at Rs.27,228, minus Rs.20 (item 5 on charge side) which the General Superintendent states is susceptible of adjustment in the current year. Of this amount of Rs.27,208, Rs.2,228 are due to leave and pension allowances; Rs.6,37I to depreciation of block, machinery and plant; and Rs.7,870 to interest on Capital.

5. The balance sheet on capital account as it stood on 3Ist. March I893 is as follows:-

(Here enter statement marked C.) [illegible]

6. The capital of the shop at end of the year stood at Rs. I,9I,884-5-6 being less than the balance at commencement of the year by Rs.I36-0-7, thus :-

	Opening balance G.O.No.27I6 W.of 30th. September ~~I892~~ I892	Closing balance.
Block	75I87- 4- 4	73530- 2- 6
Machinery and plant	I03228- 9- 4	9929I- I- 8
Workshop Manufacture Suspense	I8348-I2- 7	I98II-I2- 8
Miscellaneous Advances	I726- 9- 3	2053-I3- 4
Cash Balance	33- 2- 3	I30-I2- I
	I98522- 5- 9	I948I7-I0- 3
Deduct		
Arrears due in Workshop Manufacture Suspense	6643-I2- I	2833- 4- 9
Deposits	58- 3- 7	I00- 0- 0
	670I-I5- 8	2933- 4- 9
Capital	I9I820- 6- I	I9I884- 5- 6
Decrease in Capital	..	I36- 0- 7
	I9I820- 6- I	I9I820- 6- I

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

	1891-92	1892-93	Difference	Remarks
Work done for ^A the P.W.D.	65070-14-9	78315-15-4	13,245-0-7	More
do ^B for Military Works & State Railways	7328-1-4	4722-3-10	2605-13-6	Less
do for other Departments	32470-10-6	28,104-6-1	4,366-4-5	Less
do for Private parties.	5561-8-7	419-15-10	5141-8-9	Less
Total B..	45,360-4-5	33,246-9-9	12,113-10-8	[illegible] 1891-92
Grand Total	1,10,431-3-2	1,11,562-9-1	1,131-5-11.	More

8. The diminution, by Rs.I2,II3-I0-8, or 27 per cent, under B. is very marked. Under Departmental work (A) there was an increase of 20 per cent; but if the work now done for the P.W.D. can be as cheaply & satisfactorily executed by local firms the loss that now falls upon Government by the upkeep of the shop would be avoided.

Cir. 3041 dated to G.O. on 13-[illegible]-93 Expressing views on certain points reg. the changes in the Constitution of the P.W. Workshops & Stores -

9. In my note No.I20 A, dated 29th. March I893, the loss during I887-88 to I89I-92 had averaged Rs.29,632 a year, and in I892-93 the loss approached that average in the sum of Rs.27,208 (vide para 4 supra).

Madras
15 August I893.

I. S. Sherlock-Hubbard
Examiner, P.W. Accounts, Madras.

A

Presidency Public Works Workshops

Account of Direct Receipt and Charges of the Workshops during the year 1892-93.

Item No	Particulars of Receipts		Amount	Item No	Particulars of Charges			Amount
	Receipts				Charges			
1	Cash balance on 31st March 1892		33 2 3	1	Payments into Treasuries by Officers of the P. W. D.			11082 0 8
2	Cheques of P. W. D. Officers		105102 6 10	2	III Items adjustable by Civil Department			
3	III Items adjustable by Civil Department				(a) Forest Department		378 14 2	
	Subscriptions to General Family Pension Fund		101 1 0		(b) Other Departments		17099 5 3	17478 3 5
				3	Central Adjusting Account			6136 8 6
4	IV Items adjustable by P. W. Department			4	Transfers of the P. W. Department			
	(a) Other Departments	491 5 0			(a) Divisional		80608 4 2	
	(b) Transfers Miscellaneous	3 9 0	494 14 0		(b) General Branch		542 5 0	
					(c) State Railways		5692 5 4	86842 14 6
5	Central adjusting account		126 13 6	5	Expenditure against Provincial Grant			
					(a) Original Works		598 8 0	
					(b) Repairs		1349 5 7	
					(c) Establishment	15914 11 3		
6	Transfers P. W. Department				Deduct			
	(a) Divisional	27989 4 4			1. Credits on account of work done for other Departments and Private Parties Rs 2.714			
	(b) General Branch	4807 2 3						
	(c) State Railways	1492 8 0	34288 14 7					
7	Provincial Revenue Receipts		1815 14 5		ii. Pay of Vythialinga ~~Chary~~ on Regular Establishment but pay charged to jobs by credit to Establishment Rs 360	3074 0 0	12840 11 3	
8	Income Tax		381 2 10					
9	Deposits		2778 8 10					
					(d) Tools and Plant			
					New supplies	518 15 4		
					Repairs and carriage	240 4 0		
					One per cent deduction	233 0 0	526 3 4	
					Add net debits to suspense heads			
					(e) Miscellaneous Advances		327 4 1	
					(f) Workshop Manufacture			
					Suspense	7906 12 2		
					Deduct arrears unpaid	2833 4 9	5073 7 5	20715 7 8
				6	Deposits			2736 12 5
				7	Cash balance			130 12 1
	Total		145122 14 3		Total			145122 14 3

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Madras
18th August 1893

J. S. [illegible] Hubbard
Examiner of P.W. Accounts, Madras

B

Presidency Public Works Workshops

Revenue or Profit and Loss Account during the year 1892-93

Item No	Particulars of Receipts				Amount
	Receipts				
1	To Provincial Revenue Receipts				
	(a) 14 per cent on work done for other Department and private parties minus cart and cooly hire	3209	8	6	
	(b) Profit on General Charges	338	3	1	
	(c) Sales of old materials	0	8	0	
	(d) Unclaimed wages	28	9	5	
	(e) do deposits	9	10	0	
	(f) Miscellaneous	11	8	9	3597 15 9
2	To Establishment 10 per cent on Rs 27142-4-7 being work done for other Departments, State Railways and Private Parties				2714 0 0
3	To Tools and Plant 1 per cent deduction on value of work done for other Departments and Private Parties				233 0 0
4	To pay of Vythialinga Acharry Engraver of the Regular Establishment charged to jobs by credit to Establishment				360 0 0
5	To Loss				28650 10 10
	Total				35555 10 7

Item No	Particulars of Charges				Amount
	Direct Charges				
1	Working Expenses				
	(a) Repairs	1349	5	7	
	(b) Establishment	15914	11	3	
	(c) Tools and Plant	240	4	0	17504 4 10
	Indirect Charges				
2	By depreciation				
	(a) Block at 3 per cent on Rs 75187-4-4	2255	7	10	
	(b) Machinery and Plant at 4 per cent on Rs 102887-10-5	4115	8	1	6371 1 11
3	By leave and pension allowance at 14 per cent on Rs 15914-11-3				2228 0 11
4	Loss on coal supplied to the Harbour Works (G. O. No. 2436 W, of 31st August 1892)				1422 15 5
5	Loss on repairing two Abound cup scales				20 3 0
6	Value of tools written off (Superintending Engineer's No 54 P.W.S. of 21st February 1893)				338 14 11
7	By indent interest on capital at 4 per cent on opening balance Rs 191820-6-1	7672	13	0	
	Deduct 4 per cent on half the decrease to Capital $\frac{136-0-7}{2}$ or 68-0-3	2	11	6	7670 1 [illegible]
	Total				35555 10 7

2263
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Madras
15th August 1893

J. S. Sherlock-Hubbard
Examiner of P. W. Accounts, Madras

C

Presidency Public Works Workshops

Capital Balance Sheet as it stood on 31st March 1893

Item No	Capital and liabilities	Amount
	Capital	
1	Capital of the shops	191684 5 6
	Debts	
2	Deposits (refundable)	100 0 0
3	Value of labour and material on workshop jobs not paid for	2833 4 9
	Total	194,617 10 3

Item No	Property and assets			Amount
	Block			2263
1	Balance on 1st April 1892	75187 4 4		
	Depreciation at 3 per cent	2255 9 10	72931 10 6	
	Additions during the year		598 8 0	73530 2 6
	Machinery and Plant			
2	Balance on 1st April 1892	103226 9 4		
	Less value of tools written off during the year	338 14 11		
	Net	102887 10 5		
	Depreciation at 4 per cent	4115 8 1	98772 2 4	
	Additions during the year		518 15 4	99291 1 8
	Suspense Accounts			
3	Miscellaneous Advances		2053 13 4	
4	Workshop Manufacture Suspense		19611 12 8	21665 10 0
5	Cash balance			130 12 1
	Total			194,617 10 3

Madras
10th August 1893

J. S. Herbert- Hubbard
Examiner of P.W. Accounts, Madras

Genl Acct

PUBLIC WORKS DEPARTMENT.

A/ No 2263 W.A/ 2 September 1893.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

2263/12

40

READ the following

Office Note from the Examiner P.W. Accts H.S. No 623 cd/ 18 Augt 1893

With his note above recorded, the Examiner submits a report on the results of the working of the Presidency P.W. Workshops for the year 1892-93.

2. The capital of the shops at the beginning of the year amounted to Rs 1,91,820-6-1 & at the close of the year to Rs 1,91,684-5-6, showing a decrease of Rs 136-0-7.

1010
30 Augt

3. The outturn of work is valued at Rs 1,11,562-9-1 against Rs 1,10,431-3-2 in the previous year, showing an increase of Rs 1131-5-11. The following statement compares the value of work turned out for the Public Works and other departments and for

and for private parties during the year under review and the preceding year:—

	1891-92	1892-93	Difference	Remarks	
Work done for the P.W.D.	65,070-14-9	78,315-15-4	13,245--7	More	than 1891-92
—— do —— Military works & State Railways	7,328-1-4	4722-3-10	2,605-13-6	Less	
— do — for other Departments	32,470-10-6	28,104-6-1	4,366-4-5	Less	
— do — for Private parties	5561-8-7	419-15-10	5,141-8-9	Less	
Total	110,431-3-2	111,562-9-1	1131-5-11	More	

4. The increase in the value of work done for the P. W. Dept, for which the shops are primarily maintained, is satisfactory.

5. The profit and loss account shows the receipts during the year to have been Rs6904-15-9, while the direct charges were Rs17,504-4-10 and the indirect charges Rs18,051-5-9. The total charges were therefore Rs35,555-10-7 showing an apparent loss

loss on the year's transactio of Rs28,650-10-10. In para 4 of his report the Examin explains that the above loss includes a write-off of Rs1422-15-5 on Coal purchased for the Harbou Works, a charge which i not a legitimate one against the Workshop operations, and also an item of Rs20-3-" which is susceptible of adjustment in the current year. Deducti these two items the loss become Rs27,207-8-5. If the provision for leave and pension allowance and interest on capital be excluded, the direct loss would be Rs17,309-5- and if 25 per cent on the value of work done for the Public Works Departmen be taken into account the loss would be converted

Converted into a profit
of Rs 2269-9-11.

[illegible]

Cover the [illegible]
by writing off the [illegible]
Paying P.W. Works
for 1334 [illegible]

S.S. Venela
Ex P.W. Amids 14/9

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C No. 7242 14 Nov.

Govt. of {1893} Madras.
PUBLIC WORKS.

4/11/13

Dated

Recd. Encl.

G.O. 2d Septr 1893, No. 2263W.

Presidency P.W. Workshops

Orders on report on the results of the working of the ——— for the year 1892-93

10/14

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