8th November 1894, No. 2844 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 12th September 1894, No. 3747 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 1893–94.

ENCLOSURE.

REPORT on the working of the Presidency Workshops for the official year 1893–94 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:—

Account of Direct Receipts and Charges of the Workshop during the year 1893–94.

Item No.	Particulars of receipts.		Amount.
	Receipts.	RS. A. P.	RS. A. P.
1	Cash balance on 31st March 1893	..	130 12 1
2	Cheques of Public Works Department officers ..	..	81,161 6 6
3	III. Items adjustable by Civil Department—		
	(*a*) Revenue and Public Works Departments, &c., miscellaneous	27 0 0	
	(*b*) Subscription to General Family Pension Fund	57 12 0	84 12 0
4	IV. Items adjustable by Public Works Department—		
	(*a*) Forest Department	5,851 12 9	
	(*b*) Other Department	268 14 0	
	(*c*) Transfer, miscellaneous	35 15 0	6,156 9 9
5	Central adjusting account	.. ..	721 10 4
5-A.	Telegraph Department	.. ..	9 14 6
6	Transfer, Public Works Department—		
	(*a*) Divisional	29,896 5 9	
	(*b*) Buildings and Roads	..	
	(*c*) State Railways	2,321 3 6	32,217 9 3
7	Guaranteed Railways	.. ..	1,200 0 0
8	Provincial revenue receipts	.. ..	3,227 8 4
9	Income-tax	.. ..	340 2 9
10	Deposits	.. ..	642 12 0
	Total ..		1,25,893 1 6

Item No.	Particulars of charges.			Amount.
	Charges.			RS. A. P.
1	Payments into treasuries by officers of the Public Works Department		.. ..	8,325 2 11
2	III. Items adjustable by Civil Department—			
	(*a*) Forest Department		685 2 0	
	(*b*) Other Department		16,601 14 0	17,287 0 0
3	Central adjusting account		.. ..	4,823 10 0
4	Transfer of the Public Works Department—			
	(*a*) Divisional		83,867 7 5	
	(*b*) Buildings and Roads		601 6 0	
	(*c*) State Railways		472 10 0	84,941 7 5
5	Expenditure against Provincial grant—			
	(*a*) Original works		357 2 0	
	(*b*) Repairs		1,538 15 3	
		RS. A. P.		
	(*c*) Establishment	16,324 15 4		
	Deduct—			
	(i) Credits on account of works done for other departments and private parties	2,488 0 0		
	(ii) Pay of engraver and instrument repairer on regular establishment but pay charged to jobs by credit to establishment	792 7 1	13,044 8 3	
	(*d*) Tools and plant and new supplies	1,401 9 9		
	Repairs and carriage	1,347 4 0		
	One per cent. deductions	237 0 0	2,511 13 9	
	Add net debits to suspense heads—			
	(*e*) Miscellaneous advances	..	658 4 4	
	(*f*) Workshop manufacture suspense	4,018 15 7		
	Deduct arrears unpaid	2,921 10 0	6,940 9 7	9,853 9 4
	Deposits		.. ..	646 4 0
	Cash balance		.. ..	15 15 10
	Total ..			1,25,893 1 6

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

5 (*a*) *Original Works.*—Rs. 357–2–0 was spent this year in providing sun-shades and punkahs to the office building.

5 (*b*) *Repairs.*—The expenditure under this head amounted to Rs. 1,538–15–3 against Rs. 1,349–5–7 in the previous year and includes Rs. 730–14–3 spent in rebuilding a portion of the compound wall.

5 (*c*) *Establishment.*—The net debit is more than that of the preceding year by Rs. 203–13–0.

The credit to this head on account of pay of permanent men whose pay is charged to jobs is more than that of the previous year by Rs. 432–7–1. This is due to the pay of the instrument repairer in addition to that of the engraver having been charged to jobs for the first six months of the year. This irregular procedure was pointed out to the Superintending Engineer, V Circle, and has since been discontinued.

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 1893–94.

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	3,005 6 11	
	(*b*) Profit on general charges ..	152 4 2	
	(*c*) Sales of old materials	..	
	(*d*) Unclaimed wages.	41 3 11	
	(*e*) Do. deposits	..	
	(*f*) Miscellaneous ..	28 9 4	3,227 8 4
	To establishment—		
2	10 per cent. on Rs. 24,883–8–11 being work done for other departments, State Railways and private parties.		2,488 0 0
	To tools and plant—		
3	One per cent. deduction on value of work done for other departments and private parties		237 0 0
4	To pay of engraver and instrument repairer of the regular establishment charged to jobs by credit to establishment		792 7 1
5	To loss		28,354 0 7
	Total ..		35,099 0 0

Item No.	Particulars of charges.		Amount.
	Direct Charges.		RS. A. P.
		RS. A. P.	
1	Working expenses—		
	(*a*) Repairs ..	1,538 15 3	
	(*b*) Establishment ..	16,324 15 4	
	(*c*) Tools and plant ..	1,347 4 0	19,211 2 7
	Indirect Charges.		
2	By depreciation—		
	(*a*) Block at 3 per cent. on Rupees 73,530–2–6 ..	2,205 14 6	
	(*b*) Machinery and plant at 4 per cent on Rupees 99,291–1–8 ..	3,971 10 3	6,177 8 9
3	By leave and pension allowance at 14 per cent. on Rs. 16,324–15–4 ..		2,285 7 11
4	By interest on capital at 4 per cent. on opening balance Rupees 1,91,684–5–6 ..	7,667 6 0	
	Deduct 4 per cent. on half the decrease to capital Rs. $\frac{12,128\text{–}15\text{–}2}{2}$ or Rs. 6,064–7–7 ..	242 9 3	7,424 12 9
	Total ..		35,099 0 0

4. From this it would appear that the operations of the year resulted in the loss of Rs. 28,354–0–7. This includes Rs. 2,285–7–11 for leave and pension allowances and Rs. 7,424–12–9, interest on Capital Account. Excluding these two items, the direct loss would be Rs. 18,643–11–11; and if an additional charge of 25 per cent. were levied on the value of work done for the Public Works Department, the loss would be converted into a profit of Rs. 1,184–0–9.

5. The balance sheet on Capital Account as it stood on 31st March 1894 is as follows:—

Capital balance sheet as it stood on 31st March 1894.

Item No.	Capital and liabilities.	Amount.	Item No.	Property and assets.			Amount.
	Capital.	RS. A. P.		*Block.*			RS. A. P.
1	Capital of the shops ..	1,79,555 6 4	1	Balance on 1st April 1893	RS. A. P. 73,530 2 6	RS. A. P.	
	Debts.			Depreciation at 3 per cent.	2,205 14 6		
2	Deposits (refundable).	96 8 0				71,324 4 0	
3	Value of labour and material on workshop jobs not paid for	2,921 10 0		Additions during the year		357 2 0	
							71,681 6 0
				Machinery and Plant.			
			2	Balance on 1st April 1893	RS. A. P. 99,291 1 8		
				Depreciation at 4 per cent.	3,971 10 3		
						95,319 7 5	
				Additions during the year ..		1,401 9 9	
							96,721 1 2
				Suspense Accounts.			
			3	Miscellaneous advances		1,395 9 0	
			4	Workshop manufacture suspense ..		12,759 8 4	
							14,155 1 4
			5	Cash balance			15 15 10
	Total ..	1,82,573 8 4		Total ..			1,82,573 8 4

6. The capital of the shops at end of the year stood at Rs. 1,79,555–6–4, being less than the balance at commencement of the year by Rs. 12,128–15–2, thus :—

	Opening balance (G.O., No. 2263 W., of 2nd September 1893).	Closing balance.
	RS. A. P.	RS. A. P.
Block	73,530 2 6	71,681 6 0
Machinery and plant	99,291 1 8	96,721 1 2
Workshop manufacture suspense ...	19,611 12 8	12,759 8 4
Miscellaneous advances	2,053 13 4	1,395 9 0
Cash balance	130 12 1	15 15 10
	1,94,617 10 3	1,82,573 8 4
Deduct—		
Arrears due in Workshop manufacture suspense	2,833 4 9	2,921 10 0
Deposits	100 0 0	96 8 0
	2,933 4 9	3,018 2 0
Capital	1,91,684 5 6	1,79,555 6 4
Decrease in Capital	......	12,128 15 2
	1,91,684 5 6	1,91,684 5 6

7. The following statement compares the value of outturn during the year with that of the preceding year and calls for no special remark :—

—	1892–93.	1893–94.	Difference.	Remarks.	
	RS. A. P.	RS. A. P.	RS. A. P.		
Work done for the Public Works Department.	78,315 15 4	79,311 2 10	995 3 6	More	than in 1892–93.
Work done for Military Works Department and State Railways.	4,722 3 10	1,074 0 0	3,648 3 10	Less	
Work done for other departments	28,104 6 1	27,007 0 0	1,097 6 1	Do.	
Do. for *quasi*-public bodies	419 15 10	2,109 4 0	1,800 1 2	More	
Do. for private parties		110 13 0			
	1,11,562 9 1	1,09,612 3 10	1,950 5 3	Less	

Order—dated 8th November 1894, No. 2844 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 1893–94.

2. The capital of the shops at the beginning of the year amounted to Rs. 1,91,684–5–6 and at the close of the year to Rs. 1,79,555–6–4, showing a decrease of Rs. 12,128–15–2.

3. The outturn of work is valued at Rs. 1,09,612–3–10 against Rupees 1,11,562–9–1 in the previous year, showing a falling off of Rs. 1,950–5–3. 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 previous year :—

—	1892–93.	1893–94.	Difference.	Remarks.	
	RS. A. P.	RS. A. P.	RS. A. P.		
Work done for the Public Works Department ..	78,315 15 4	79,311 2 10	995 3 6	More	than in 1892–93.
Do. for Military Works Department and State Railways	4,722 3 10	1,074 0 0	3,648 3 10	Less	
Work done for other departments	28,104 6 1	27,007 0 0	1,097 6 1	Do.	
Do. for *quasi*-public bodies	419 15 10	2,109 4 0	1,800 1 2	More	
Do. for private parties		110 13 0			
	1,11,562 9 1	1,09,612 3 10	1,950 5 3	Less	

4. The profit and loss account shows the receipts during the year to have been Rs. 6,744–15–5, while the direct charges were Rs. 19,211–2–7 and the indirect charges Rs. 15,887–13–5. The total charges were therefore Rs. 35,099, showing an apparent loss on the year's transactions of Rs. 28,354–0–7. If the provision for leave and pension allowances and interest on capital be excluded, the direct loss would be Rs. 18,643–11–11, 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. 1,184–0–9.

(True Extract.)

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 {1894} Madras.

PUBLIC WORKS.

Dated November, 8th.

Recd. *Encl.*

G.O., 8th Nov. 1894, No. 2844 W.

NOVEMBER.

Presidency Public Works Workshops

Orders on report on the results of the working of the — for the year 1893–94.

A

4 50

Presidency Public Works Workshop.

Account of Direct Receipts and Charges of the Workshop during the year 1893-94

Item No.	Particulars of Receipts	Amount Rs	A	P	Item No.	Particulars of Charges		Amount Rs	A	P
	Receipts					401 Charges				
1	Cash Balance on 31 March 1893	130	12	1	1	Payments into Treasuries by officers of the P. W. D		8325	2	11
2	Cheques of P. W. D officers	81161	6	6	2	III. Items adjustable by Civil Department				
3	III. Items adjustable by Civil Department					(a) Forest Department	685 2 .			
						Cash Balance ~~Department~~	16601 14 .	17287 13	15	10
	Total	125893	1	6		Total		125893	1	6

J. S. Herbert Hubbard

Examiner P. W. Accts, Madras

		Rs a p				
7	Guaranteed Railways	1200 " "	I. Credits on account of Works done for other Departments & Private Parties	2488 " "		
8	Provincial Revenue Receipts	3227 8 4	II. Pay of Engraver & Instrument Repairer on Regular Establishment but pay charged to jobs by credit to Establishment	792 7 1	13044 8 3	
9	Income Tax	340 2 9	(d) Tools and Plant & new Supplies	1401 9 9		
10	Deposits	642 12 "	Repairs and Carriage	1347 4 "		
			One per cent deductions	237 " "	2511 13 9	
			add net debits to Suspense heads			
			(e) Miscellaneous advances		658 4 4	
			(f) Workshop Manufacture Suspense		4018 15 9	
			Deduct arrears unpaid	2921 10 "	6740 9 7	9853 9 4
			Deposits			646 4 "
			Cash Balance			15 15 10
	Total	125893 1 6	Total			125893 1 6

J. S. Herbert Hubbard

Examiner, P. W. accts, Madras

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7	Guaranteed Railways	1200 " "	1. Credits on account of Worksdone for other Departments & Private Parties 2488 " "			
8	Provincial Revenue Receipts	3227 8 4				
9	Income Tax	340 2 9	ii. Pay of Engraver & Instrument Repairer on Regular Establishment but pay charged to jobs by credit to Establishment	7927 1	13044 8 3	
10	Deposits	642 12 "	(d) Tools and Plant & new Supplies	1401 9 9		
			Repairs and Carriage	1347 4 "		
			One per cent deductions	237 " "	2511 13 9	
			add net debits to Suspense heads			
			(e) Miscellaneous advances		658 4 4	
			(f) Workshop Manufacture Suspense		4018 15 7	
			Deduct arrears unpaid	2921 10 "	6940 9 7	9853 9 4
			Deposits			646 4 "
			Cash Balance			15 15 10
	Total	125893 1 6	Total			125893 1 6

J. S. Herbert-Hubbard

Examiner P. W. accts. Madras

N.S.I.

B

5

Presidency Public Works Workshops
Revenue or Profit and Loss account during the year 1893-94

Item No.	Particulars of Receipts		Amount	Item No.	Particulars of Charges		Amount
	Receipts				Direct charges		
1	To Provincial Revenue Receipts			1	Working Expenses		
	(a) 14 per cent on work done for other Departments and private parties minus Cart & Cooly hire	3005 6 11			(a) Repairs	1538 15 3	
	(b) Profit on General Charges	152 4 2			(b) Establishment	16324 15 4	
	(c) Sales of old materials	" " "			(c) Tools and Plant	1347 4 "	19211 2 7
	(d) Unclaimed wages	41 3 11			Indirect Charges		
	(e) do deposits	" " "		2	By depreciation		
	(f) Miscellaneous	28 9 4	3227 8 4		(a) Block at 3 per cent on Rs 73,530-2-6	2205 14 6	
					(b) Machinery and Plant at 4 per cent on Rs 99,291-1-8	3971 10 3	6177 8 9
2	To Establishment 10 per cent on Rs 24,883-8-11 being work done for other Departments, State Railways			3	By leave and Pension		

N.S.I. 12/9/94. Examiner P. W. accts, Madras

	and Private Parties	2488 " "		allowance at 14 per cent		
				on Rs 16324·15·4		2285 7 11
3	To Tools and Plant					
	1 per cent deduction on value of work done for other Departments & Private Parties	237 " "	4	By interest on Capital at 4 per cent on opening balance		
				Rs 191684·5·6	7667 6 "	
4	To pay of Engraver and Instrument Repairer of the Regular Establishment charged to jobs by credit to Establishment	772 7 1		Deduct 4 per cent on half the decrease to Capital Rs $\frac{12128·15·2}{2}$ or 6064·7·7	242 9 3	7424 12
5	To Loss	28354 " 7				
	Total	35099 " "		Total		35099 " "

L. S. Sherlock-Hubbard
Examiner of P. W. Accounts
Madras

N.S.J.
12/4/94.

C
Presidency Public Works Workshops.
Capital balance sheet as it stood on 31st March 1894

6

Item No	Capital and Liabilities	Amount	Item No	Property and assets			Amount
				Block			
	Capital		1	Balance on 1st April 1893	73530 2 6		
1	Capital of the shops	179555 6 4		Depreciation at 3 per cent	2205 14 6	71324 4 .	
				additions during the year		357 2 "	71681 6 .
			2	Machinery & Plant			
				Balance on 1st April 1893	99291 1 8		
				Depreciation at 4 per cent	3971 10 3		
	Debts					95319 7 5	
2	Deposits (refundable)	96 8 "		additions during the year		1401 9 9	96721 1 2
				Suspense Accounts			
3	Value of labour and material on		3	Miscellaneous Advances		1395 9 .	
	Workshop jobs not paid for	2921 10 "	4	Workshops Manufacture Suspense		12759 8 4	14155 1 4
			5	Cash Balance			15 15 10
	Total	182573 8 4		Total			182573 8 4

L. S. Sherlock-Hubbard
Examiner P. W. accts, Madras

N.S.J.
12/9/94.

Rw 5.2
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Report on the working of the Presidency Workshops for the official year I893-94 prepared in accordance with G.O.No.3I74 W.dated 2nd.December I886.

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

(Here enter statement marked A).

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

5(a) - Original Works. Rs.357-2-0 was spent this year in providing sunshades and punkahs to the office building.

5(b) - Repairs - The expenditure under this head amounted to Rs.I538-I5-3 against Rs.I349-5-7 in the previous year, and includes Rs.730-I4-3, spent in re-building a portion of the compound wall.

5(c) - Establishment. The net debit is more than that of the preceding year by Rs.203-I3-0.

The credit to this head on account of pay of permanent men whose pay is charged to jobs is more than that of the previous year by Rs. 432-7-I. This is due to the pay of the Instrument Repairer in addition to that of the engraver having been charged to jobs for the first 6 months of the year. This irregular procedure was pointed out to the Superintending Engineer 5th.Circle and has since been discontinued.

3. The Revenue or Profit and Loss account of the Shops is shown in the following statement-

(Here enter statement marked B) —

4. From this it would appear that the operations of the year resulted in the loss of Rs.28354-0-7. This includes Rs.2285-7-II for leave and pension allowances, and Rs.7424-I2-9 interest on Capital account. Excluding these two items, the direct loss would be Rs. I8643-II-II; and if an additional charge of 25 per cent were levied on the value of work done for the P.W.D, the loss would be converted

into a profit of Rs.II84-0-9.

5. The balance sheet on Capital account as it stood on 3Ist.March I894 is.as.follows-

(Here enter statement marked C.)

6. The Capital of the Shops at end of the year stood at Rs. I79555-6-4 being less than the balance at commencement of the year by Rs.I2I28-I5-2, thus -

	Opening balance G.O.No.2263 W.of 2nd.September I893	Closing balance
Block.........	73,530 - 2 - 6	71,681 - 6 - „
Machinery and Plant	99,291 - 1 - 8	96,721 - 1 - 2
Workshop Manufacture Suspense	19,611 - 12 - 8	12,759 - 8 - 4
Miscellaneous advances	2,053 - 13 - 4	1,395 - 9 - „
Cash balance	130 - 12 - 1	15 - 15 - 10
	194,617 - 10 - 3	182573 - 8 - 4
Deduct		
Arrears due in Workshop Manufacture Suspense	2833 - 4 - 9	2921 - 10 - „
Deposits	100 - „ - „	96 - 8 - „
	2933 - 4 - 9	3018 - 2 - „
Capital	191684 - 5 - 6	179555 - 6 - 4
Decrease in Capital	„	12128 - 15 - 2
	191684 - 5 - 6	191684 - 5 - 6
24-24	8	8

7. The following statement compares the value of out-turn during the year with that of the preceding year and calls for no special remark:-

	1892-93	1893-94	Defference	Remarks
	Rs. A. P.	Rs. A P	Rs. A P	
Work done for the P.W.D.	78,315-15-4	79311-2-10	995-3-6	More
do for Military Works Department & State Railways	4722-3-10	1074-„-„	3648-3-10	Less
Work done for other Departments	28,104-6-1	27,007-„-„	1097-6-1	Less
do for Quasi-Public Bodies	419-15-10	2109-4-„	1800-1-2	More
do for Private Parties		110-13-„		
	1,11,562-9-1	109612-3-10	1950-5-3	Less
21	8	8	8	9

Than in 1892-93.

3 SP

J. S. Sherlock-Hubbard

Examiner, P.W. Accounts, Madras.

N.S.J
12/9/94.

PWE.1
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E. No. 27
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KEEP-WITH

CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1894. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12 September 1894.

OFFICE NOTE No. 3747-C

To

10

W.

With reference to G.O.No. 3174 W.dated 2nd.December 1886,I beg to forward herewith a report on the working of the Presidency Workshops during the year 1893-94.

C.

En. 4.

R.S.J
12/9/94

P. W. CURRENT No. 6904

No. 3174 W d/ 2-12-86
2263 W d/ 2-9-93

Encls 4

Recd: 13.9.94

Genl
Acct

PUBLIC WORKS DEPARTMENT.

No. 2844 W dt 8th November 1894.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Examiner P. W. Accounts } (A E No 3747 C d/ 12 Septr: 1894)

W
4 Nov

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 1893-94.

2. The capital of the shops at the beginning of the year amounted to Rs 1,91,684-5-6, and at the close of the year to Rs 1,79,555-6-4, showing a decrease of Rs 12,128-15-2.

3. The outturn of work is valued at Rs 1,09,612-3-10, against Rs 1,11,562-9-1 in the previous year, showing a falling off of Rs 1950-5-3. The following statement compares the value of work

(40—1,000—21-4-94.)

work turned out for the Public Works and other departments and for private parties during the year under review and the previous year:—

	1892-93	1893-94	Difference	Remarks.
	Rs a p	Rs a p	Rs a p	
Work done for the P.W.D	78315-15.4	79311-2.10	995.3.6	More
do for Military Works Department & State Railways …	4722-3.10	1074-"-"	3648-3-10	Less
Work done for other Departments	28104-6-1	27007-"-"	1097-6-1	Less
do - for Quasi Public Bodies do - for Private Parties …	419.15.10	2109.4." 110-13-"	1800-1.2	More
	111562-9-1	109612-3-10	1950-5.3	Less

Than in 1892-93.

4. The profit and loss account shows the receipts during the year to have been Rs 6744-15-5, while the direct charges were Rs 19211-2-7 and the indirect charges Rs 15887-13-5. The total charges were therefore Rs 35099, showing an apparent loss on the year's transactions of Rs 28354-"-7. If the provision for leave and pension allowances and interest on capital be included, the direct loss would be Rs 18643-11-11, and if 25 per cent on the value of work done for the P.W. Department be taken into account, the loss would be converted into a profit of Rs 1184-"-9

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20 NOV. 94

S. E. T. Crvate
Exar: P.W. accounts.

H.E.

Report on the results of the working of the Prov. R.W. Workshops for 1893-94.

C.W.B.

Closed
17/3/94

H.E. 1/11
26/11

No. 6904

Govt. of {1894 Madras.

PUBLIC WORKS.

10/11

Dated

Recd. Encl.

G.O., 8/11 1894 No. 2844W

Presidency Public Works Workshops

orders on report on the results of the working of the — for the year 1893-94.

80/6

T.C.C 10/11