7448

Govt. of 18 95 Madras.

PUBLIC WORKS.

Dated

Recd. Encl.

G.O. 19/10/ 1895 No. 2588 W.

Presidency Public Works
Workshops.

Reviewing the Examiner's
Report on the results
of the working of the —
for the year 1894-95.

—

To 24/10

reviews and in 1893-94.

Annual Report on the Public Works of the Presidency for

	1893-94	1894-95	Difference	Remarks
	Rs as Ps	Rs as Ps	Rs as Ps	
1. Work done for Public Works Department	79,311-2-10	67,042-9-10	12,268-9-0	
2. Do for Mily works and State Railways	1074-0-0	507-12-0	566-4-0	
3. Do for other departments	27,007-0-0	22,638-9-0	4368-7-0	
4. Do for quasi-Public bodies	2,109-4-0	1,320-8-0	788-12-0	Less than in 1893-94.
5. Do for private parties	110-13-0	105-5-0	5-8-0	
Total	1,09,612-3-10	91,614-11-10	17,997-8-0	

4. The profit and loss account shows the receipts during the year to have been Rs 5,258-5-10, while the direct charges were Rs 17,727-9-0 and the indirect charges Rupees 15,211-12-9. The total charges were therefore Rs 32,939-5-9 showing an apparent loss on the years transactions of Rs 27,680-15-11. If the provision for leave and pension allowances and interest on capital be excluded, the direct loss would be Rs 18,488-7-8, and if 25 per cent on the value of work done for the P. W. Dept be taken into account the loss would be reduced to Rs 1,727-13-2

5. With reference to the remarks in paras 11 and 12 of the Examiner's report, the Govt is not prepared to authorise any change at present in the centage charged on jobs undertaken by the workshops.

To
The Suptg: Engr. V Circle.
" Exam^r. P. W. accounts

PUBLIC WORKS DEPARTMENT.

No. 2588. dated 19th October 1895.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Office note from the Examiner P. W. accts. No. 3388 B. dated 18th October 1895.

With his letter above recorded the Examiner submits a report on the receipts of the work-ing of the Presidency Public Works Workshop for the year 1894-95.

2. The capital of the shops at the beginning of the year amounted to Rs. 1,79,055-6-4 and at the close of the year to Rs. 1,70,539-5-3 showing a decrease of Rs. 9016-1-1.

3. The outturn of work is valued at Rs. 91,614-11-10 against Rs. 1,09,612-3-10 in the previous year, showing a falling off of Rs. 17,997-8-0. The following statement compares the value of work turned out for the Public Works and other Departments during the year under review

STATEMENT G.

Statement showing Differences between Actual Charges and Recoveries under Sub-heads of Working Expenses for 1894-95 *in the Public Works Workshop.*

No.	Particulars.	Actual working expenses.		Actual recoveries on the outturn on other than P.W.D. works.		Proportion of actual working expenses due to Public Works Department for $\frac{67,042}{86,807}$ of total outturn.	Balance due to works other than Public Works Department (col. 7 —col. 4).	Amount less excess charged to work other than Public Works Department (col. 8—6).	Percentage less charged on outturn for works other than Public Works Department.		Percentage less excess charged of working expenses to actual recoveries (cols. 6 & 9).
		Rate, per cent.	Amount.	Rate, per cent.	Amount.				Amount of outturn on which calculated.	Rate less excess charged per cent.	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		
1	Interest on Capital, Rs. 1,79,055-6-4 (statement B) ..	4	7,002	5	952	5,408	1,594	— 642	(a) 19,302	— 3·3	— 67
2	Depreciation—										
	(i) Repairs of buildings—Actual outlay, Rs. 1,469-2-2 (A).	Actual.	1,469								
	(ii) On block value Rs. 71,681-6-0 (B)	3	2,150	2	381	5,783	1,705	— 1,324	(a) 19,302	— 6·8	— 347
	(iii) On machinery and plant, value Rs. 96,721-1-2 (B) ..	4	3,869								
			7,488								
3	Establishment—										
	(i) Actual outlay Rs. 15,647-5-4 (A)	Actual.	15,288								
	Deduct pay of Engraver, Rs. 359-8-0	..	..	10	1,905 46	13,499	3,980	— 2,029	19,764	— 10·2	— 104
	(ii) Leave and pension allowance on Rs. 15,647-5-4 (B) ..	14	2,191								
			17,479		1,951						
4	Tools and plant —Repairs and renewals Rs. 611-1-6 (A) ..	Actual.	611	1	101	472	139	+ 52	(a) 19,302	+ 0·26	+ 37
5	Total (excluding "profit") ..	..	32,580	18	3,475	25,162	7,418	— 3,943	19,764	— 20	— 113
6	Seven per cent. additional percentage on account of profits on	..	..	7	1,333	..	..	+ 1,333	..	..	..
7	Total result (including "profit") ..	..	32,580	25	4,808	25,162	7,418	— 2,610	(a) 19,764	— 13·2	— 54·3

Note.—The total work outlay, excluding indirect charges, was as per statement D, Rs. 86,806-10-7; of which Rs. 67,042-9-10 is for work done for Public Works Department, and Rs. 19,764-0-9 for work done for other than Public Works Department. The Public Works Department share of the expenses has therefore been taken as Rs. 25,162.

(a) Value of work done for State Railways and Military Works amounting to Rs. 464-9-10 omitted, as only 10 per cent. for indirect charges was calculated in the amount.

(40—1,000—21-4-04.)

PUBLIC WORKS DEPARTMENT.

No. 2588. W. dt 19th October 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

office note from the Examiner of P. W. accts No. No. 3388 B dt 1st October 1895

With his letter above recorded the Examiner submits a report on the results of the working of the Presidency Public Works Workshops for the year 1894-95.

2. The capital of the shops at the beginning of the year amounted to Rs 1,79,555-6-4 and at the close of the year to Rs 1,70,539-5-3 showing a decrease of Rs 9,016-1-1.

3. The outturn of works is valued at Rs 91,614-11-10 against Rs 1,09,612-3-10 in the previous year, showing a falling off of Rs 17,997-8-0. 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

REPORT on the working of the Presidency Workshops for the official year 1894-95 prepared in accordance with G.O. No. 3174 W., dated 2nd December 1886.

Preliminary definitions.—The following explanation is noted of the terms used in this report:—

(i) *Out-put.*—The quantity of work turned out by the shops.
(ii) *Turn-over.*—The total charges for out-put debited to Works.
(iii) *Outturn.*—The value of the out-put charged to Works *less* percentages for indirect charges.
(iv) *Actual working expenses.*—The total working expenses of the shops (including indirect charges).
(v) *Current working expenses.*—The total working expenses *less* indirect charges, *i.e.*, only direct charges as per statement B.
(vi) *Actual loss.*—The amount short of their share of actual working expenses charged to Works met from other than the Madras Public Works grants.
(vii) *Less charges.*—Actual loss *plus* the amount short of their share of actual working expenses charged to Works for the Public Works Dapartment itself.

2. *Direct receipts and charges.*—The following is the account of direct receipts and charges of the shops during the year.

(40—1,000—21-4-94.)

STATEMENT A.

Account of Direct Receipts and Charges of the Presidency Public Works Workshop during the year 1894-95.

Item No.	Particulars of Receipts.	Amount.
	Receipts.	Rs. A. P.
1	Cash balance on the 31st March 1894.	15 15 10
2	Cheques of Public Works Department officers	78,436 0 5
3	IV. Items adjustable by Public Works Department—	
	(*a*) Transfers—Miscellaneous.	619 3 9
4	Central Adjusting account ..	18 11 2
5	Transfers, Public Works Department—	
	(*a*) Divisional	23,666 10 7
	(*b*) Buildings and Roads ..	
	(*c*) State Railways ..	122 12 0
6	Provincial Revenue receipts ..	23,789 6 7
7	Income-tax	2,727 13 10
8	Deposits	337 10 2
		889 0 0
	Total ..	1,06,833 13 9

Item No.	Particulars of Charges.	Amount.
	Charges.	Rs. A. P.
1	Payments into treasuries by Public Works Department	7,592 14 6
2	III. Items adjustable by Civil Department—	
	(*a*) Forest Department	475 10 0
	(*b*) Other departments	10,636 1 0
3	Central Adjusting account	11,111 11 0
4	IV. Items adjustable by Public Works Department—	6,481 12 7
	(*a*) Payments into treasury by Civil officers on account of P.W.D. Miscellaneous receipts	193 0 0
	(*b*) Transfers—Miscellaneous	2 4 2
5	Transfers of Public Works Department—	195 4 2
	(*a*) Divisional	67,785 3 3
	(*b*) Buildings and Roads	561 12 0
	(*c*) State Railways	..
6	Expenditure against Provincial grant—	68,346 15 3
	(*a*) Original Works	..
	(*b*) Repairs	1,469 2 2
	(*c*) Establishment	15,647 5 4
	Deduct—	Rs. A. P.
	(*i*) Credits on account of works done for other departments and private parties .. 1,978 0 0	
	(*ii*) Pay of Engraver on regular establishment charged to jobs by credit to establishment .. 359 8 0	
	.. 2,337 8 0	
	(*d*) Tools and plant	13,309 13 4
	New supplies	..
	Repairs and carriage	611 1 6
		3,844 15 10
	One per cent. deducted	— 193 0 0
		3,651 15 10
	Add net debits to suspense heads—	
	(*e*) Miscellaneous advances	— 439 2 0
	(*f*) Workshop manufacture suspense	— 2,548 2 11
	Deduct arrears unpaid	3,381 3 1
		— 5,929 6 0
7	Deposits	12,062 7 4
8	Cash balance	983 15 0
		68 13 11
	Total ..	1,06,833 13 9

3

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

6 (*a*). There has been no outlay during the year under original works.

6 (*b*). The expenditure under this head was Rs. 1,469-2-2 against Rupees 1,538-15-3 in the previous year and incurred for the following repairs, &c. :—

	Rs.	A.	P.
(1) Municipal taxes	762	8	0
(2) Repairing latrines	367	10	1
(3) Circular saw shed	11	14	0
(4) Sun shades of office	13	3	0
(5) Roofs of the main building and sheds	313	15	1
Total ...	1,469	2	2

6 (*c*). *Establishment.*—The net debit is more than that of the previous year by Rs. 265-5-1, while the credit to this head on account of pay of permanent men whose pay is charged to jobs is less than that of previous year by Rs. 432-15-1. This is due to the pay of the instrument repairer having been charged to establishment permanent, instead of to jobs as has been the practice hitherto.

4. *Profit and Loss account.*—The Revenue or Profit and Loss account of the shops is shown in the following statement :—

STATEMENT B.

Revenue or Profit and Loss Account of the Presidency Public Works Workshop during the year 1894-95.

Item No.	Particulars of Receipts.	Amount.	Item No.	Particulars of Charges.	Amount.
	Receipts.	Rs. A. P.		*Direct Charges.*	Rs. A. P.
1	To Provincial Revenue receipts—		1	Working expenses—	
	(*a*) Fourteen per cent. on work done for other departments and private parties, minus cart and cooly hire .. 2,637 1 3			(*a*) Repairs .. 1,469 2 2	
	(*b*) Profit on foundry 65 14 2			(*b*) Establishment .. 15,647 5 4	
	(*c*) Unclaimed wages .. 24 14 5			(*c*) Tools and plant .. 611 1 6	
		2,727 13 10			17,727 9 0
2	To establishment—			*Indirect Charges.*	
	Ten per cent. on Rs. 19,780-9-9 being work done for other departments, State Railways and private parties.	1,978 0 0	2	By depreciation—	
3	To tools and plant—			(*a*) Block at 3 per cent. on Rs. 71,681-6-0	2,150 7 0
	One per cent deduction on value of work done for other departments and private parties	193 0 0		(*b*) Machinery and plant at 4 per cent. on Rs. 96,721-1-2	3,868 13 6
4	To pay of engraver of the regular establishment charged to jobs by credit to establishment	359 8 0			6,019 4 6
5	To loss	27,680 15 11	3	By leave and pension allowance at 14 per cent. on Rupees 15,647-5-4	2,190 10 0
			4	By interest on Capital at 4 per cent. on opening balance Rupees 1,79,555-6-4 ..	7,182 3 5
				Deduct 4 per cent. on half the decrease to Capital Rs. 9,016-1-1 / 2	
				or Rs. 4,508-0-6 ..	180 5 2
					7,001 14 3
	Total ..	32,939 5 9		Total ..	32,939 5 9

5. *Less charges to works.*—From this it would appear that the operations of the year, apart from the financial result of working referred to further on, resulted in works being charged less than their share of the working expenses to the extent of Rs. 27,680-15-11. A portion of this (Rs. 2,603) is, as pointed out in paragraph 10 (*a*), an actual loss being the amount less charged to other than Public Works Department grants. The less charge for work for the Public Works Department itself therefore amounts to Rs. 25,077-8-5. This less charge includes Rs. 2,190-10-0 for leave and pension allowances and Rs. 7,001-14-3, interest on capital account. Excluding these two items, the less charges would be Rs. 18,488-7-8. Had an additional charge of 25 per cent. been levied on the value of work done for Public Works Department, there would still be a less charge of Rs. 1,727-13-2 against a profit or overcharge similarly attainable of Rs. 1,184-0-9 during last year.

6. *Capital Account.*—The balance sheet on capital account as it stood on 31st March 1895 is as follows:—

STATEMENT C.

Capital Balance Sheet of the Presidency Public Works Workshop as it stood on the 31st March 1895.

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 ..	1,70,539 5 3	1	Balance on 1st April 1894 .. 71,681 6 0 Depreciation at 3 per cent. .. 2,150 7 0	69,530 15 0
	Debts.			*Machinery and Plant.*	
2	Deposits refundable ..	1 9 0	2	Balance on 1st April 1894 .. 96,721 1 2 Depreciation at 4 per cent. .. 3,868 13 6	
3	Value of labour and material on Workshop jobs not paid for	3,381 3 1		92,852 3 8 Additions during the year .. 3,233 14 4	96,086 2 0
				Suspense Accounts.	
			3	Miscellaneous advances .. 956 7 0	
			4	Workshop manufacture suspense 7,289 11 5	8,246 2 5
			5	Cash balance	58 13 11
	Total ..	1,73,922 1 4		Total ..	1,73,922 1 4

7. The capital of the shops at the end of the year stood at Rs. 1,70,539–5–3 being less than the balance at commencement of the year by Rs. 9,016–1–1; thus,—

	Opening balance (G.O. No. 2844 W. of 8th Nov. 1894).	Closing balance.
	RS. A. P.	RS. A. P.
Block	7,1681 6 0	69,530 15 0
Machinery and plant	96,721 1 2	96,086 2 0
Workshop manufacture suspense ...	12,759 8 4	7,289 11 5
Miscellaneous advances	1,395 9 0	956 7 0
Cash balance	15 15 10	58 13 11
	1,82,573 8 4	1,73,922 1 4
Deduct—		
Arrears due to workshop—		
Manufacture suspense	2,921 10 0	3,381 3 1
Deposits	96 8 0	1 9 0
	3,018 2 0	3,382 12 1
Capital	1,79,555 6 4	1,70,539 5 3
Decrease in capital	.....	9,016 1 1
	1,79,555 6 4	1,79,555 6 4

8. *Turn-over of the year.*—The following statement compares the turn-over or total charges for out-put debited to works, *i.e.*, outturn *plus* percentages during the year with that of the preceding year:—

	1893–94.	1894–95.	Difference.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	
1. Work done for Public Works Department ..	79,311 2 10	67,042 9 10	12,268 9 0	Less than in 1893–94.
2. Do. for Military Works and State Railways.	1,074 0 0	507 12 0	566 4 0	
3. Do. for other departments	27,007 0 0	22,638 9 0	4,368 7 0	
4. Do. for *quasi*-public bodies ..	2,109 4 0	1,320 8 0	788 12 0	
5. Do. for private parties	110 13 0	105 5 0	5 8 0	
Total ..	1,09,612 3 10	91,614 11 10	17,997 8 0	

The value of turn-over under "Work done for Public Works Department" is less by Rs. 12,268–9–0 or 15 per cent., and this is specially brought to notice. The total turn-over is less by about 16 per cent. than that for the previous year.

9. *Unfinished work.*—The following statement shows the value of unfinished jobs at the end of 31st March 1895, compared with what it was at the end of 31st March 1894:—

	1893–94.	1894–95.
	RS. A. P.	RS. A. P.
1 For Public Works Department ...	34,067 1 1	18,355 7 0
2 „ other departments	1,337 6 8	3,418 1 3
3 „ Military Works Department and State Railways	4 8 3	...
4 „ *quasi*-public bodies	327 12 3	...
Total ...	35,736 12 3	21,773 8 3
Less ...	13,963 4 0	

10. *Materials in hand.*—The materials in hand in the Workshop manufacture suspense account was Rs. 7,289–11–5 on the 31st March 1895 against Rupees 12,759–8–4 on the 31st March 1894 and orders have been issued in G.O. No. 2028 W., dated 15th August 1895, for the transfer of the whole of the store of the Workshop division to the Store division and in future there will be no store in the Workshop division. This is the more desirable as portions of this balance consist of "Manufactured articles" which should be more properly held in the Stores division.

	RS. A. P.
Raw materials	2,043 13 9
Manufactured articles	2,356 4 7
Timber	2,889 9 1
Total ..	7,289 11 5

11. *General financial results.*—(*a*) The general financial results of the working of the Public Works Workshops, including the cost of work done for the Public Works Department for the year, shows that the actual percentage of working expenses (direct and indirect) to the total value of work carried out, excluding indirect charges, was 37·5 per cent. or 4·5 and 5·9 per cent. more than for the two previous years respectively—see statements D and E.

STATEMENT D.

Statement showing Outturn excluding percentages on account of Indirect charges for the years 1892–93, 1893–94 and 1894–95 in the Presidency Public Works Workshop.

Year.	Work done for Public Works Department.	Work done for State Railways and Military Works.	Work done for other departments.	Work done for *quasi*-public bodies.	Work done for private parties.	Grand Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1892–93	78,315 15 4	4,296 4 11	22,541 7 6	..	334 2 10	1,05,487 14 7
1893–94	79,311 2 10	972 5 1	21,781 5 6	1,739 7 2	87 1 4	1,03,891 5 11
1894–95	67,042 9 10	461 9 10	18,158 0 2	1,930 3 7	84 3 2	86,806 10 7

STATEMENT E.

Statement showing actual Working Expenses during 1892–93, 1893–94 and 1894–95 in the Public Works Workshop.

Classification.	1892–93.	1893–94.	1894–95.
Working Expenses.	RS. A. P.	RS. A. P.	RS. A. P.
Direct—			
(i) Repairs of buildings	1,349 5 7	1,538 15 3	1,469 2 2
(ii) Establishment (excluding pay of Engraver, &c.)	15,554 11 3	15,532 8 3	15,287 13 4
(iii) Tools and plant	240 4 0	1,347 4 0	611 1 6
Indirect—			
(i) Depreciation on—			
(*a*) Block at 3 per cent.	2,255 7 10	2,205 14 6	2,150 7 0
(*b*) Machinery and plant at 4 per cent.	4,115 8 1	3,971 10 3	3,868 13 6
(ii) Leave and pension allowances at 14 per cent.	2,228 0 11	2,285 7 11	2,190 10 0
(iii) Interest and capital	7,670 1 7	7,424 12 9	7,001 14 3
Total, Working expenses ..	33,413 7 3	34,306 8 11	32,579 13 9
Percentages of actual working expenses and indirect charges on total outturn as per statement D.	31·6 per cent.	33·0 per cent.	37·5 per cent.

(*b*) The consequent actual loss (as distinguished from less charges for its own work) to the Public Works Department by charging only 10 or 25 per cent. to other departments for work done as per figures in the margin was Rs. 2,603–7–6 amounting to 35·1 per cent. (*vide* statement F) of what was actually incurred for indirect charges and to 13 per cent. on the value of outturn (*vide* statements F and G). The percentage of loss, it will be observed, has been increasing the last three years.

	Rs.	A.	P.
Proportionate cost of actual working expenses at 37·5 per cent.	7,411	8	9
Deduct—Working charges at 10 or 25 per cent.	4,808	1	3
Difference, loss	2,603	7	6

(*c*) The current working expenses for establishment and repairs, *i.e.*, the direct as apart from the indirect charges shown in statement B, amount in all to Rupees 17,727–9–2. They are therefore equivalent to 20·4 per cent. on the total outturn, Rs. 86,807 (*vide* statement D). The proportionate share for work done, Rs. 19,764 (*vide* statement D) for other than Public Works Department amounts to Rs. 4,032. This share is just covered by the percentages levied on those works, amounting at 10 and 25 per cent. to Rs. 4,808 (*vide* statement G). The current expenses are thus covered, but the indirect charges are practically left unprovided for.

12. *Analysis of the actual loss.*—Statement G shows the differences between actual charges and recoveries under the sub-heads of working expenses. The percentage less charged calculated on the outturn for works other than Public Works Department is 20 per cent. excluding profit, and 13·2 per cent. including the profit of 7 per cent. levied in the indirect charges of 25 per cent. charged on such works. It will be seen from the statement that under depreciation and establishment 6·8 per cent. and 10·2 per cent., respectively, have been less charged on the *outturn* of work and the loss is chiefly observed on these two heads. Repairs of building have by this practically not been charged to this class of work at all. The short charges amount, it will be seen from column 12 to 54 per cent. of the actual recoveries.

13. *Resumé.*—Reviewed, the following general results are observed from this report :—

(i) The outturn from the shops shows a tendency to decrease year by year both for works for the Public Works Department and other departments.

(ii) The actual working expenses (*i.e.*, the direct and indirect charges) have risen steadily in proportion (statement E), but decreased in amount by Rs. 1,726–11–2.

(iii) The current working expenses (*i.e.*, direct as apart from indirect charges), however, for the year under review are less in amount by Rs. 1,484 or 7·7 per cent. than that of last year, but in proportion to outturn have increased by 1·9 per cent.

(iv) The indirect working expenses are less by Rs. 676 or 4·2 per cent. than in the previous year. This is proportional, however, to the decrease (16 per cent.) in outturn, but shows an increase of 2·5 per cent. on outturn.

(v) The actual loss to the department for work done for other departments is Rs. 2,603 or 8 per cent. more than the amount (Rs. 2,391) of last year (see statement F). The percentage of this total actual loss to the outturn on those works amounts to 13·2 per cent. as against 9·7 per cent. for last year. The increased loss (Rs. 212) of this year is tantamount to 1 per cent. on the work done for other departments.

(vi) The less charges for work done for the department amount to Rupees 25,963–7–3 or 3·5 per cent. more than the amount for last year (Rs. 25,077–8–5), an increase tantamount to 1·3 per cent. on the outturn. These total less charges for the year are equivalent to 38·7 per cent. on the outturn for those works. This is an increase of 7·1 per cent. over the similar percentage of 31·6 for last year.

Sd/ L. S. Shelford — Hubbard
Coen, P. W. Accts

Madras
15 Septr 1895

STATEMENT F.

Statement showing Losses due to the Jobs of other departments, &c., having been debited only with 10 or 25 per cent. on the Outturn instead of with the Actuals for Working Expenses and Indirect charges during 1892–93, 1893–94 and 1894–95 in the Public Works Workshops.

1	2	3	4						5						6			7		
Service heads.	Outturn, *i.e.*, labour, stores and general charges.		Proportionate actual cost for working expenses and indirect charges.			Charge at 10 or 25 per cent.			Difference or loss.						Percentage of loss to the actual working expenses (columns 3 and 5.)			Percentage of loss to the outturn (columns 2 and 5.)		
	1892–93.		31·6 per cent.	33 per cent.	37·5 per cent.	1892–93.	1893–94.	1894–95.	1892–93.			1893–94.			1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.
	Rs.	A. P.	1892–93.	1893–94.	1894–95.	Rs.	A. P.	Rs.	Rs.	A. P.		Rs.	A. P.							
	2		5	6	7	8		9	10			11			12	13	14	15	16	17
Works for Military Works and State Railways	4,296	4 11	1,357	10 1	820 13 10	972	5 1	461	9 10	1,357	10 1	931	11 2		68·0			15 6		
Works for other Government departments.	22,541	7 6	7,123	1 8	7,187 13 5	21,781	5 6	18,158	0 2	7,123	1 8	1,960	3 1		21·9			11 9		
Works for *quasi*-public bodies	....		105	9 7	674 0 3	1,739	7 2	1,060	3 7	105	9 7	19	12 7		18·8			4 11		
Works for private parties	334	2 10	....		28 11 9	87	1 4	84	3 2	....		6	0 1		17·2			7 4		
Total ..	27,171	15 3	8,586	5 4	8,111 7 3	24,580	3 1	19,764	0 9	8,586	5 4	2,890	9 4		29·2			9·2		
					7,411 8 9			5,720 13 11				2,603	7 6		35·1			9·7		
								4,808 1 3												

Statement G.

Statement showing Differences between Actual Charges and Recoveries under Sub-heads of Working Expenses for 1894–95 *in the Public Works Workshop.*

No.	Particulars.	Actual working expenses.		Actual recoveries on the outturn on other than P.W.D. works.		Proportion of actual working expenses due to Public Works Department for $\frac{67,043}{86,807}$ of total outturn.	Balance due to works other than Public Works Department (col. 7 —col. 4).	Amount $\frac{\text{less}}{\text{excess}}$ charged to work other than Public Works Department (col. 8—6).	Percentage less charged on outturn for works other than Public Works Department.		Percentage $\frac{\text{less}}{\text{excess}}$ charged of working expenses to actual recoveries (cols. 6 & 9).
		Rate, per cent.	Amount.	Rate, per cent.	Amount.				Amount of outturn on which calculated.	Rate $\frac{\text{less}}{\text{excess}}$ charged per cent.	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		
1	Interest on Capital, Rs. 1,79,555-6-4 (statement B) ..	4	7,002	5	952	5,408	1,594	— 642	(a) 19,302	— 3·3	— 67
2	Depreciation—										
	(i) Repairs of buildings—Actual outlay, Rs. 1,469-2-2 (A).	Actual.	1,469								
	(ii) On block value Rs. 71,681-6-0 (B)	3	2,150	2	381	5,783	1,705	— 1,324	(a) 19,302	— 6·8	— 347
	(iii) On machinery and plant, value Rs. 96,721-1-2 (B) ..	4	3,869								
			7,488								
3	Establishment—										
	(i) Actual outlay Rs. 15,647-5-4 (A)	Actual.	15,288								
	Deduct pay of Engraver, Rs. 359-8-0	..	..	10	1,905 46	13,499	3,980	— 2,029	19,764	— 10·2	— 104
	(ii) Leave and pension allowance on Rs. 15,647-5-4 (B) ..	14	2,191								
			17,479		1,951						
4	Tools and plant—Repairs and renewals Rs. 611-1-6 (A) ..	Actual.	611	1	101	472	139	+ 52	(a) 19,302	+ 0·26	+ 37
5	Total (excluding "profit") ..	..	32,580	18	3,475	25,162	7,418	— 3,943	19,764	— 20	— 113
6	Seven per cent. additional percentage on account of profits on	..	..	7	1,333	..	..	+ 1,333	..	..	..
7	Total result (including "profit") ..	..	32,580	25	4,808	25,162	7,418	— 2,610	(a) 19,764	— 13·2	— 54·3

Note.—The total work outlay, excluding indirect charges, was as per statement D, Rs. 86,806-10-7; of which Rs. 67,042-9-10 is for work done for Public Works Department, and Rs. 19,764-0-9 for work done for other than Public Works Department. The Public Works Department share of the expenses has therefore been taken as Rs. 25,162.

(a) Value of work done for State Railways and Military Works amounting to Rs. 464-9-10 omitted, as only 10 per cent. for indirect charges was calculated in the amount.

P. W. CULL... 7448

E. No. 27.
500—30-7-95.

KEEP-WITH Current No.

GOVT. OF MADRAS. } 1895. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

dated 189 .

Madras, / October 1895.

OFFICE NOTE No. 3388/3.

To

W.

With reference to G.O.No.3174W. dated 2nd.December 1886, I beg to forward herewith a report on the working of the Presidency Workshops during the year 1894-95.

C.

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated October, 19*th*.

Read. *Encl.*

G.O. No. 2588 W., 19th Oct. 1895.

OCTOBER.

Presidency Public Works Workshops

Reviewing the Examiner's report on the results of the working of the — for the year 1894–95.

E. No. 27.
500—30-7-95.

KEEP-WITH / CURRENT No. GOVT. OF MADRAS. 1895. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

dated 189 .

Madras, / October 1895.

OFFICE NOTE No. 3388 B.

To

W.

With reference to G.O.No.3174 W. dated 2nd.December 1886, I beg to forward herewith a report on the working of the Presidency Workshops during the year 1894-95.

C.

No. 2588 W., 19TH OCTOBER 1895.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 1st October 1895, No. 3388 B.

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 1894–95.

ENCLOSURE.

REPORT on the working of the Presidency Workshops for the official year 1894–95 prepared in accordance with G.O. No. 3174 W., dated 2nd December 1886.

Preliminary definitions.—The following explanation is noted of the terms used in this report:—

(i) *Out-put.*—The quantity of work turned out by the shops.
(ii) *Turn-over.*—The total charges for out-put debited to Works.
(iii) *Outturn.*—The value of the out-put charged to Works *less* percentages for indirect charges.
(iv) *Actual working expenses.*—The total working expenses of the shops (including indirect charges).
(v) *Current working expenses.*—The total working expenses *less* indirect charges, *i.e.*, only direct charges as per statement B.
(vi) *Actual loss.*—The amount short of their share of actual working expenses charged to Works met from other than the Madras Public Works grants.
(vii) *Less charges.*—Actual loss *plus* the amount short of their share of actual working expenses charged to Works for the Public Works Dapartment itself.

2. *Direct receipts and charges.*—The following is the account of direct receipts and charges of the shops during the year.

STATEMENT A.

Account of Direct Receipts and Charges of the Presidency Public Works Workshops during the year 1894–95.

Item No.	Particulars of Receipts.		Amount.	Item No.	Particulars of Charges.		Amount.
	Receipts.	RS. A. P.	RS. A. P.		*Charges.*	RS. A. P.	RS. A. P.
1	Cash balance on the 31st March 1894.	..	15 15 10	1	Payments into treasuries by Public Works Department	..	7,592 14 6
2	Cheques of Public Works Department officers	..	78,436 0 5	2	III. Items adjustable by Civil Department—		
3	IV. Items adjustable by Public Works Department—				(*a*) Forest Department	475 10 0	
	(*a*) Transfers—Miscellaneous.	..	619 3 9		(*b*) Other departments	10,636 1 0	
4	Central Adjusting account	..	18 11 2	3	Central Adjusting account	..	11,111 11 0
5	Transfers, Public Works Department—			4	IV. Items adjustable by Public Works Department—		6,481 12 7
	(*a*) Divisional	23,666 10 7			(*a*) Payments into treasury by Civil officers on account of P.W.D. Miscellaneous receipts	193 0 0	
	(*b*) Buildings and Roads ..	..			(*b*) Transfers—Miscellaneous	2 4 2	
	(*c*) State Railways	122 12 0					195 4 2
6	Provincial Revenue receipts ..	..	23,789 6 7	5	Transfers of Public Works Department—		
7	Income-tax	..	2,727 13 10		(*a*) Divisional	67,785 3 3	
8	Deposits	..	337 10 2		(*b*) Buildings and Roads	561 12 0	
			889 0 0		(*c*) State Railways	..	
				6	Expenditure against Provincial grant—		68,346 15 3
					(*a*) Original Works	RS. A. P. ..	
					(*b*) Repairs	..	
					(*c*) Establishment	15,647 5 4	1,469 2 2
					Deduct—	..	
					(i) Credits on account of works done for other departments and private parties	1,978 0 0	
					(ii) Pay of Engraver on regular establishment charged to jobs by credit to establishment	359 8 0	
						2,337 8 0	
					(*d*) Tools and plant—		13,309 13 4
					New supplies	3,233 14 4	
					Repairs and carriage	611 1 6	
						3,844 15 10	
					One per cent. deducted	— 193 0 0	
					Add net debits to suspense heads—		3,651 15 10
					(*e*) Miscellaneous advances	..	— 439 2 0
					(*f*) Workshop manufacture suspense	— 2,548 2 11	
					Deduct arrears unpaid	3,381 3 1	
							— 5,929 6 0
				7	Deposits		12,062 7 4
				8	Cash balance	..	983 15 0
						..	58 13 11
	Total ..	..	1,06,833 13 9				1,06,833 13 9

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

6 (*a*). There has been no outlay during the year under original works.

6 (*b*). The expenditure under this head was Rs. 1,469-2-2 against Rupees 1,538-15-3 in the previous year and incurred for the following repairs, &c. :—

	RS. A. P.
(1) Municipal taxes	762 8 0
(2) Repairing latrines	367 10 1
(3) Circular saw shed	11 14 0
(4) Sun shades of office	13 3 0
(5) Roofs of the main building and sheds	313 15 1
Total ...	1,469 2 2

6 (*c*). *Establishment.*—The net debit is more than that of the previous year by Rs. 265-5-1, while the credit to this head on account of pay of permanent men whose pay is charged to jobs is less than that of previous year by Rs. 432-15-1. This is due to the pay of the instrument repairer having been charged to establishment permanent, instead of to jobs as has been the practice hitherto.

4. *Profit and Loss account.*—The Revenue or Profit and Loss account of the shops is shown in the following statement :—

STATEMENT B.

Revenue or Profit and Loss Account of the Presidency Public Works Workshops during the year 1894–95.

Item No.	Particulars of Receipts.	Amount.	Item No.	Particulars of Charges.	Amount.
	Receipts.	RS. A. P.		*Direct Charges.*	RS. A. P.
1	To Provincial Revenue receipts— (*a*) Fourteen per cent. Es. A. P. on work done for other departments and private parties, minus cart and cooly hire .. 2,637 1 3 (*b*) Profit on foundry .. 65 14 2 (*c*) Unclaimed wages .. *24 14 5	2,727 13 10	1	Working expenses— RS. A. P. (*a*) Repairs .. 1,469 2 2 (*b*) Establishment .. 15,647 5 4 (*c*) Tools and plant .. 611 1 6	17,727 9 0
2	To establishment— Ten per cent. on Rs. 19,780-9-9 being work done for other departments, State Railways and private parties.	1,978 0 0	2	*Indirect Charges.* By depreciation— (*a*) Block at 3 per cent. on Rs. 71,681-6-0 .. 2,150 7 0 (*b*) Machinery and plant at 4 per cent. on Rs. 96,721-1-2 .. 3,868 13 6	6,019 4 6
3	To tools and plant— One per cent deduction on value of work done for other departments and private parties ..	193 0 0	3	By leave and pension allowance at 14 per cent. on Rupees 15,647-5-4 ..	2,190 10 0
4	To pay of engraver of the regular establishment charged to jobs by credit to establishment	359 8 0	4	By interest on Capital at 4 per cent. on opening balance Rupees 1,79,555-6-4 .. Deduct 4 per cent. on half the decrease to Capital Rs. 9,016-1-1 / 2 or Rs. 4,508-0-6 .. .. 180 5 2	7,001 14 3
5	To loss	27,680 15 11			7,182 3 5
	Total ..	32,939 5 9		Total ..	32,939 5 9

5. *Less charges to works.*—From this it would appear that the operations of the year, apart from the financial result of working referred to further on, resulted in works being charged less than their share of the working expenses to the extent of Rs. 27,680-15-11. A portion of this (Rs. 2,603) is, as pointed out in paragraph 10 (*a*), an actual loss, being the amount less charged to other than Public Works Department grants. The loss charge for work for the Public Works Department itself therefore amounts to Rs. 25,077-8-5. This less charge includes Rs. 2,190-10-0 for leave and pension allowances and Rs. 7,001-14-3, interest on capital account. Excluding these two items, the less charges would be Rs. 18,488-7-8. Had an additional charge of 25 per cent. been levied on the value of work done for Public Works Department, there would still be a less charge of Rs. 1,727-13-2 against a profit or overcharge similarly attainable of Rs. 1,184-0-9 during last year.

6. *Capital Account.*—The balance sheet on capital account as it stood on 31st March 1895 is as follows:—

STATEMENT C.

Capital Balance Sheet of the Presidency Public Works Workshops as it stood on the 31*st March* 1895.

Item No.	Capital and liabilities.	Amount.	Item No.	Property and Assets.		Amount.
		Rs. A. P.			Rs. A. P.	Rs. A. P.
	Capital.			*Block.*		
1	Capital of the shops ..	1,70,539 5 3	1	Balance on 1st April 1894 ..	71,681 6 0	
				Depreciation at 3 per cent. ..	2,150 7 0	69,530 15 0
	Debts.			*Machinery and Plant.*		
2	Deposits refundable ..	1 9 0	2	Balance on 1st April 1894 ..	96,721 1 2	
3	Value of labour and material on Workshop jobs not paid for	3,381 3 1		Depreciation at 4 per cent. ..	3,868 13 6	
					92,852 3 8	
				Additions during the year ..	3,233 14 4	96,086 2 0
				Suspense Accounts.		
			3	Miscellaneous advances ..	956 7 0	
			4	Workshop manufacture suspense	7,289 11 5	8,246 2 5
			5	Cash balance	.. ..	58 13 11
	Total ..	1,73,922 1 4		Total ..		1,73,922 1 4

7. The capital of the shops at the end of the year stood at Rs. 1,70,539–5–3 being less than the balance at commencement of the year by Rs. 9,016–1–1; thus,—

	Opening balance (G.O. No. 2844 W. of 8th Nov. 1894).	Closing balance.
	Rs. A. P.	Rs. A. P.
Block	7,1681 6 0	69,530 15 0
Machinery and plant	96,721 1 2	96,086 2 0
Workshop manufacture suspense ...	12,759 8 4	7,289 11 5
Miscellaneous advances	1,395 9 0	956 7 0
Cash balance	15 15 10	58 13 11
	1,82,573 8 4	1,73,922 1 4
Deduct—		
Arrears due to workshop—		
Manufacture suspense	2,921 10 0	3,381 3 1
Deposits	96 8 0	1 9 0
	3,018 2 0	3,382 12 1
Capital	1,79,555 6 4	1,70,539 5 3
Decrease in capital	.....	9,016 1 1
	1,79,555 6 4	1,79,555 6 4

8. *Turn-over of the year.*—The following statement compares the turn-over or total charges for out-put debited to Works, *i.e.*, outturn *plus* percentages during the year with that of the preceding year:—

	1893–94.	1894–95.	Difference.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Work done for Public Works Department ..	79,311 2 10	67,042 9 10	12,268 9 0	Less than in 1893–94.
2. Do. for Military Works and State Railways.	1,074 0 0	507 12 0	566 4 0	
3. Do. for other departments	27,007 0 0	22,638 9 0	4,368 7 0	
4. Do. for *quasi*-public bodies ..	2,109 4 0	1,320 8 0	788 12 0	
5. Do. for private parties	110 13 0	105 5 0	5 8 0	
Total ..	1,09,612 3 10	91,614 11 10	17,997 8 0	

The value of turn-over under "Work done for Public Works Department" is less by Rs. 12,268–9–0 or 15 per cent., and this is specially brought to notice. The total turn-over is less by about 16 per cent. than that for the previous year.

9. *Unfinished work.*—The following statement shows the value of unfinished jobs at the end of 31st March 1895, compared with what it was at the end of 31st March 1894:—

	1893–94.	1894–95.
	Rs. A. P.	Rs. A. P.
1 For Public Works Department ...	34,067 1 1	18,355 7 0
2 „ other departments	1,337 6 8	3,418 1 3
3 „ Military Works Department and State Railways	4 8 3	...
4 „ *quasi*-public bodies	327 12 3	...
Total ...	35,736 12 3	21,773 8 3
Less ...	13,963 4 0	

10. *Materials in hand.*—The materials in hand in the Workshop manufacture suspense account was Rs. 7,289–11–5 * on the 31st March 1895 against Rupees 12,759–8–4 on the 31st March 1894 and orders have been issued in G.O. No. 2028 W., dated 15th August 1895, for the transfer of the whole of the store of the Workshop division to the Store division and in future there will be no store in the Workshop division. This is the more desirable as portions of this balance consist of "Manufactured articles" which should be more properly held in the Stores division.

	Rs. A. P.
* Raw materials	2,043 13 9
Manufactured articles	2,356 4 7
Timber	2,889 9 1
Total ..	7,289 11 5

11. *General financial results.*—(*a*) The general financial results of the working of the Public Works Workshops, including the cost of work done for the Public Works Department for the year, shows that the actual percentage of working expenses (direct and indirect) to the total value of work carried out, excluding indirect charges, was 37·5 per cent. or 4·5 and 5·9 per cent. more than for the two previous years respectively—see statements D and E.

STATEMENT D.

Statement showing Outturn excluding percentages on account of Indirect charges for the years 1892–93, 1893–94 *and* 1894–95 *in the Presidency Public Works Workshops.*

Year.	Work done for Public Works Department.	Work done for State Railways and Military Works.	Work done for other departments.	Work done for *quasi*-public bodies.	Work done for private parties.	Grand Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1892–93	78,315 15 4	4,296 4 11	22,541 7 6	..	334 2 10	1,05,487 14 7
1893–94	79,311 2 10	972 5 1	21,781 5 6	1,739 7 2	87 1 4	1,03,891 5 11
1894–95	67,042 9 10	461 9 10	18,158 0 2	1,030 3 7	84 3 2	86,806 10 7

STATEMENT E.

Statement showing actual Working Expenses during 1892–93, 1893–94 *and* 1894–95 *in the Public Works Workshops.*

Classification.	1892–93.	1893–94.	1894–95.
Working Expenses.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Direct—			
(i) Repairs of buildings	1,349 5 7	1,538 15 3	1,469 2 2
(ii) Establishment (excluding pay of Engraver, &c.)	15,554 11 3	15,532 8 3	15,287 13 4
(iii) Tools and plant	240 4 0	1,347 4 0	611 1 6
Indirect—			
(i) Depreciation on—			
(*a*) Block at 3 per cent.	2,255 7 10	2,205 14 6	2,150 7 0
(*b*) Machinery and plant at 4 per cent.	4,115 8 1	3,971 10 3	3,868 13 6
(ii) Leave and pension allowances at 14 per cent.	2,228 0 11	2,285 7 11	2,190 10 0
(iii) Interest and capital	7,670 1 7	7,424 12 9	7,001 14 3
Total, Working expenses ..	33,413 7 3	34,806 8 11	32,579 13 9
Percentages of actual working expenses and indirect charges on total outturn as per statement D	31·6 per cent.	33·0 per cent.	37·5 per cent.

(*b*) The consequent actual loss (as distinguished from less charges for its own work) to the Public Works Department by charging only 10 or 25 per cent. to other departments for work done as per figures in the margin was Rs. 2,603–7–6 amounting to 35·1 per cent. (*vide* statement F) of what was actually incurred for indirect charges and to 13 per cent. on the value of outturn (*vide* statements F and G). The percentage of loss, it will be observed, has been increasing the last three years.

	Rs.	A.	P.
Proportionate cost of actual working expenses at 37 5 per cent.	7,411	8	9
Deduct—Working charges at 10 or 25 per cent.	4,808	1	3
Difference, loss	2,603	7	6

(*c*) The current working expenses for establishment and repairs, *i.e.*, the direct as apart from the indirect charges shown in statement B, amount in all to Rupees 17,727–9–2. They are therefore equivalent to 20·4 per cent. on the total outturn, Rs. 86,807 (*vide* statement D). The proportionate share for work done, Rs. 19,764 (*vide* statement D) for other than Public Works Department amounts to Rs. 4,032. This share is just covered by the percentages levied on those works, amounting at 10 and 25 per cent. to Rs. 4,808 (*vide* statement G). The current expenses are thus covered, but the indirect charges are practically left unprovided for.

12. *Analysis of the actual loss.*—Statement G shows the differences between actual charges and recoveries under the sub-heads of working expenses. The percentage less charged calculated on the outturn for works other than Public Works Department is 20 per cent. excluding profit, and 13·2 per cent. including the profit of 7 per cent. levied in the indirect charges of 25 per cent. charged on such works. It will be seen from the statement that under depreciation and establishment 6·8 per cent. and 10·2 per cent., respectively, have been less charged on the *outturn* of work and the loss is chiefly observed on these two heads. Repairs of building have by this practically not been charged to this class of work at all. The short charges amount, it will be seen from column 12 to 54 per cent. of the actual recoveries.

13. *Resumé.*—Reviewed, the following general results are observed from this report;—

(i) The outturn from the shops shows a tendency to decrease year by year both for works for the Public Works Department and other departments.

(ii) The actual working expenses (*i.e.*, the direct and indirect charges) have risen steadily in proportion (statement E), but decreased in amount by Rs. 1,726–11–2.

(iii) The current working expenses (*i.e.*, direct as apart from indirect charges), however, for the year under review are less in amount by Rs. 1,484 or 7·7 per cent. than that of last year, but in proportion to outturn have increased by 1·9 per cent.

(iv) The indirect working expenses are less by Rs. 676 or 4·2 per cent. than in the previous year. This is not proportional, however, to the decrease (16 per cent.) in outturn, but shows an increase of 2·5 per cent. on outturn.

(v) The actual loss to the department for work done for other departments is Rs. 2,603 or 8 per cent. more than the amount (Rs. 2,391) of last year (see statement F). The percentage of this total actual loss to the outturn on those works amounts to 13·2 per cent. as against 9·7 per cent. for last year. The increased loss (Rs. 212) of this year is tantamount to 1 per cent. on the work done for other departments.

(vi) The less charges for work done for the department amount to Rupees 25,963–7–3 or 3·5 per cent. more than the amount for last year (Rs. 25,077–8–5), an increase tantamount to 1·3 per cent. on the outturn. These total less charges for the year are equivalent to 38·7 per cent. on the outturn for those works. This is an increase of 7·1 per cent. over the similar percentage of 31·6 for last year.

MADRAS,
15th September 1895.

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

STATEMENT F.

Statement showing Losses due to the Jobs of other departments, &c., having been debited only with 10 or 25 per cent. on the Outturn instead of with the Actuals for Working Expenses and Indirect charges during 1892–93, 1893–94 and 1894–95 in the Public Works Workshops.

1	2	3		4		5		6		7	
Service heads.	Outturn, *i.e.*, labour, stores and general charges.			Proportionate actual cost for working expenses and indirect charges.		Charges at 10 or 25 per cent.		Difference or loss.		Percentage of loss to the outturn (columns 2 and 5).	
	31·6 per cent.	33 per cent.	37·5 per cent.								
	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.
	1	2	3	4	5	6	7	8	9	10	11
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Works for Military Works and State Railways	4,296 4 11	972 5 1	320 13 10	425 14 11	101 10 11	461 9 10	173 1 8	126 15 6	219 2 11	27·5	22·5
Works for other Government departments.	22,541 7 6	21,781 5 6	7,187 13 5	6,809 4 7	5,225 10 6	4,480 8 10	1,357 10 1	2,328 11 9	1,962 2 11	9·0	9·0
Works for *quasi*-public bodies	....	1,739 7 2	574 0 3	397 9 4	339 12 10	260 4 5	105 9 7	137 4 11	204 3 6	13	11·5
Works for private parties	334 2 10	87 1 4	28 11 9	31 9 2	23 11 8	21 1 10	7 4	10 7 4	5 0 1	11·9	5·7
Total ..	27,171 15 3	24,580 3 1	8,111 7 3	7,411 8 9	5,720 13 11	4,808 1 3	1,643 5 4	2,603 7 6	2,390 9 4	13·1	9·7
	14	15	16	17	18	19					
	29·2	29·4	35·1	9·2	9·7	13·1					
	68·0	68·2	78·4	21·7	22·5	27·5					
	21·9	27·2	34·2	6·9	9·0	12·8					
	....	36·5	34·4	....	11·5	13					
	18·8	17·2	31·3	5·9	6·7	11·9					

(*b*) The consequent actual loss (as distinguished from less charges for its own work) to the Public Works Department by charging only 10 or 25 per cent. to other departments for work done as per figures in the margin was Rs. 2,603–7–6 amounting to 35·1 per cent. (*vide* statement F) of what was actually incurred for indirect charges and to 13 per cent. on the value of outturn (*vide* statements F and G). The percentage of loss, it will be observed, has been increasing the last three years.

	Rs.	A.	P.
Proportionate cost of actual working expenses at 37 5 per cent.	7,411	8	9
Deduct—Working charges at 10 or 25 per cent.	4,808	1	3
Difference, loss	2,603	7	6

(*c*) The current working expenses for establishment and repairs, *i.e.*, the direct as apart from the indirect charges shown in statement B, amount in all to Rupees 17,727–9–2. They are therefore equivalent to 20·4 per cent. on the total outturn, Rs. 86,807 (*vide* statement D). The proportionate share for work done, Rs. 19,764 (*vide* statement D) for other than Public Works Department amounts to Rs. 4,032. This share is just covered by the percentages levied on those works, amounting at 10 and 25 per cent. to Rs. 4,808 (*vide* statement G). The current expenses are thus covered, but the indirect charges are practically left unprovided for.

12. *Analysis of the actual loss.*—Statement G shows the differences between actual charges and recoveries under the sub-heads of working expenses. The percentage less charged calculated on the outturn for works other than Public Works Department is 20 per cent. excluding profit, and 13·2 per cent. including the profit of 7 per cent. levied in the indirect charges of 25 per cent. charged on such works. It will be seen from the statement that under depreciation and establishment 6·8 per cent. and 10·2 per cent., respectively, have been less charged on the *outturn* of work and the loss is chiefly observed on these two heads. Repairs of building have by this practically not been charged to this class of work at all. The short charges amount, it will be seen from column 12 to 54 per cent. of the actual recoveries.

13. *Resumé.*—Reviewed, the following general results are observed from this report;—

(i) The outturn from the shops shows a tendency to decrease year by year both for works for the Public Works Department and other departments.

(ii) The actual working expenses (*i.e.*, the direct and indirect charges) have risen steadily in proportion (statement E), but decreased in amount by Rs. 1,726–11–2.

(iii) The current working expenses (*i.e.*, direct as apart from indirect charges), however, for the year under review are less in amount by Rs. 1,484 or 7·7 per cent. than that of last year, but in proportion to outturn have increased by 1·9 per cent.

(iv) The indirect working expenses are less by Rs. 676 or 4·2 per cent. than in the previous year. This is not proportional, however, to the decrease (16 per cent.) in outturn, but shows an increase of 2·5 per cent. on outturn.

(v) The actual loss to the department for work done for other departments is Rs. 2,603 or 8 per cent. more than the amount (Rs. 2,391) of last year (see statement F). The percentage of this total actual loss to the outturn on those works amounts to 13·2 per cent. as against 9·7 per cent. for last year. The increased loss (Rs. 212) of this year is tantamount to 1 per cent. on the work done for other departments.

(vi) The less charges for work done for the department amount to Rupees 25,963–7–3 or 3·5 per cent. more than the amount for last year (Rs. 25,077–8–5), an increase tantamount to 1·3 per cent. on the outturn. These total less charges for the year are equivalent to 38·7 per cent. on the outturn for those works. This is an increase of 7·1 per cent. over the similar percentage of 31·6 for last year.

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

MADRAS,
15th September 1895.

STATEMENT F.

Statement showing Losses due to the Jobs of other departments, &c., having been debited only with 10 or 25 per cent. on the Outturn instead of with the Actuals for Working Expenses and Indirect charges during 1892–93, 1893–94 and 1894–95 in the Public Works Workshops.

1	2	3	4						5			6			7		
Service heads.	Outturn, *i.e.*, labour, stores and general charges.		Proportionate actual cost for working expenses and indirect charges.			Charge at 10 or 25 per cent.			Difference or loss.			Percentage of loss to the actual working expenses (columns 3 and 5).			Percentage of loss to the outturn (columns 2 and 5).		
	1892–93.	1893–94.	31·6 per cent.	33 per cent.	37·5 per cent.	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.
	1892–93.	1893–94.	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.	1892–93.	1893–94.	1894–95.
	2	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.						
Works for Military Works and State Railways	4,296 4 11	972 5 1	320 13 10	173 1 8	425 14 11	461 9 10	46 2 2	931 11 2	219 2 11	126 15 6	68·0	73·4	21·7	22·5	27·5		
Works for other Government departments. ..	22,541 7 6	21,781 5 6	7,187 13 5	6,809 4 7	6,562 14 7	18,158 0 2	4,480 8 10	1,560 3 1	1,962 2 11	2,728 11 9	21·9	27·2	6·9	9·0	12·8		
Works for *quasi*-public bodies	....	1,739 7 2	574 0 3	397 9 4	....	1,060 3 7	260 4 5	204 3 5	....	....	....	35·5	34·4	....	13		
Works for private parties	105 9 7	87 1 4	28 11 9	31 9 2	85 13 0	84 3 2	21 1 10	19 12 7	5 0 1	10 7 4	18·8	17·2	5·9	11·5	11·9		
Total ..	27,586 5 4	24,580 3 1	8,111 7 3	7,411 8 9	6,074 10 6	19,764 0 9	4,808 1 3	2,711 10 10	2,390 9 4	2,603 7 6	29·2	29·4	35·1	9·2	9·7	13·1	

STATEMENT G.

Statement showing Differences between Actual Charges and Recoveries under Sub-heads of Working Expenses for 1894–95 *in the Public Works Workshops.*

No.	Particulars.	Actual working expenses.		Actual recoveries on the outturn on other than P.W.D. works.		Proportion of actual working expenses due to Public Works Department for $\frac{67,043}{86,807}$ of total outturn.	Balance due to works other than Public Works Department (col. 7 —col. 4).	Amount $\frac{\text{less}}{\text{excess}}$ charged to work other than Public Works Department (col. 8—6).	Percentage less charged on outturn for works other than Public Works Department.		Percentage $\frac{\text{less}}{\text{excess}}$ charged of working expenses to actual recoveries (cols. 6 & 9).
		Rate, per cent.	Amount.	Rate, per cent.	Amount.				Amount of outturn on which calculated.	Rate $\frac{\text{less}}{\text{excess}}$ charged per cent.	
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		
1	Interest on Capital, Rs. 1,79,555–6–4 (statement B) ..	4	7,002	5	952	5,408	1,594	— 642	(a) 19,302	— 3·3	— 67
2	Depreciation—										
	(i) Repairs of buildings—Actual outlay, Rs. 1,469–2–2 (A).	Actual.	1,469	2	381	5,783	1,705	— 1,324	(a) 19,302	— 6·8	— 347
	(ii) On block, value Rs. 71,681–6–0 (B)	3	2,150								
	(iii) On machinery and plant, value Rs. 96,721–1–2 (B) ..	4	3,869								
			7,488								
3	Establishment—										
	(i) Actual outlay, Rs. 15,647–5–4 (A)	Actual.	15,288	10	1,905	13,499	3,980	— 2,029	19,764	— 10·2	— 104
	Deduct pay of Engraver, Rs. 359–8–0	..	..		46						
	(ii) Leave and pension allowance on Rs. 15,647–5–4 (B) ..	14	2,191								
			17,479		1,951						
4	Tools and plant—Repairs and renewals Rs. 611–1–6 (A) ..	Actual.	611	1	191	472	139	+ 52	(a) 19,302	+ 0·26	+ 37
5	Total (excluding "profit") ..	..	32,580	18	3,475	25,162	7,418	— 3,943	19,764	— 20	— 113
								+ 1,333	..	..	..
6	Seven per cent. additional percentage on account of profits.	..	..	7	1,333	..	..				
7	Total result (including "profit") ..	..	32,580	25	4,808	25,162	7,418	— 2,610	(a) 19,764	— 13·2	— 54·3

Note.—The total work outlay, excluding indirect charges was, as per statement D, Rs. 86,806–10–7; of which Rs. 67,042–9–10 is for work done for Public Works Department, and Rs. 19,764–0–9 for work done for other than Public Works Department. The Public Works Department share of the expenses has therefore been taken as Rs. 25,162.

(a) Value of work done for State Railways and Military Works amounting to Rs. 464–9–10 omitted, as only 10 per cent. for indirect charges was calculated in the amount.

ORDER—No. 2588 W., dated 19th October 1895.

With his letter above recorded the Examiner submits a report on the results of the working of the Presidency Public Works Workshops for the year 1894-95.

2. The capital of the shops at the beginning of the year amounted to Rupees 1,79,555–6–4 and at the close of the year to Rs. 1,70,539–5–3, showing a decrease of Rs. 9,016–1–1.

3. The outturn of work is valued at Rs. 91,614–11–10 against Rs. 1,09,612–3–10 in the previous year, showing a falling off of Rs. 17,997–8–0. 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 in 1893–94.

	1893–94.		1894–95.		Difference.		Remarks.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
Work done for Public Works Department ..	79,311	2 10	67,042	9 10	12,268	9 0	Less than in 1893–94.
Do. for Military Works and State Railways. ..	1,074	0 0	507	12 0	566	4 0	
Do. for other departments	27,007	0 0	22,638	9 0	4,368	7 0	
Do for *quasi*-public bodies	2,109	4 0	1,320	8 0	788	12 0	
Do. for private parties	110	13 0	105	5 0	5	8 0	
Total ..	1,09,612	3 10	91,614	11 10	17,997	8 0	

4. The profit and loss account shows the receipts during the year to have been Rs. 5,258–5–10, while the direct charges were Rs. 17,727–9–0 and the indirect charges Rs. 15,211–12–9. The total charges were therefore Rs. 32,939–5–9, showing an apparent loss on the year's transactions of Rs. 27,680–15–11. If the provision for leave and pension allowances and interest on capital be excluded, the direct loss would be Rs. 18,488–7–8, and if 25 per cent. on the value of work done for the Public Works Department be taken into account, the loss would be reduced to Rs. 1,727–13–2.

5. With reference to the remarks in paragraphs 11 and 12 of the Examiner's report, the Government is not prepared to authorise any change at present in the centage charges on jobs undertaken by the workshops.

(True Extract.)

Under Secy: to Govt., P.W.D.

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

Exd. Shaik Karim.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated October, 19th.

Read. *Encl.*

G.O. No. 2588 W., 19th Oct. 1895.

OCTOBER.

Presidency Public Works Workshops

Reviewing the Examiner's report on the results of the working of the — for the year 1894–95.