Public Works (1897) Department.

G.O., No. 2773 W

DATED 6 October 1897

6/10/97

[Despatch Abstract.]

P. W. Workshops: Reviewing the Examiner's report on the results of the working of the Presidency — for the year 1896-97.

60/3

Jr 6.10.97

[P.W. 38 / 1,500—25-11-96]

Indexed R'd 6/10

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GENERAL.
ACCOUNT.

Government {1897} of Madras.

PUBLIC WORKS.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

G.O., No. 2773 W., 6th October 1897.

OCTOBER.

Public Works Workshops

Reviewing the Examiner's report on the results of the working of the Presidency — for the year 1896–97.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 31st August 1897, No. 560 A.

With reference to G.O., No. 3174 W., dated 2nd December 1886, I beg to forward, herewith, the report on the working of the Public Works Workshops during the year 1896–97.

Enclosures.

Report on the working of the Public Works Workshops for the official year 1896–97, prepared in accordance with G.O., No. 3174 W., dated 2nd December 1886.

The following statement shows the 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 1896–97.

Item No.	Particulars of receipts.		Amount.
		RS. A. P.	RS. A. P.
1	Cash balance on the 31st March 1896		19 1 11
2	Cheques of Public Works Department officers ..	..	1,29,451 14 8
3	III. Items adjustable by Civil Department—Miscellaneous	..	3 0 0
4	IV. Items adjustable by Public Works Department—Transfers, Miscellaneous ..	..	25 4 0
5	Central adjusting account	..	52 15 11
6	Transfers, Public Works Department—		
	(a) Divisional	68,909 2 5	
	(b) Buildings and roads	..	
	(c) State Railways	..	
			68,909 2 5
7	Guaranteed Railways	..	75 0 0
8	Provincial Revenue receipts	..	3,303 2 6
9	Income-tax	..	391 11 5
10	Deposits	..	1,668 4 1
11	Civil Engineer's Provident Fund	..	88 10 8
	Total ..	..	2,03,988 3 7

Item No.	Particulars of charges.			Amount.
			RS. A. P.	RS. A. P.
1	Payments into treasury		..	4,827 1 3
2	III. Items adjustable by Civil Department—			
	(a) Forest department		545 9 2	
	(b) Other departments		19,809 0 9	
				20,354 9 11
3	IV. Items adjustable by Public Works Department—Transfers, Miscellaneous		..	252 13 11
4	Central adjusting account		..	3,632 4 7
5	Transfers, Public Works Department—			
	(a) Divisional		1,57,990 13 5	
	(b) Buildings and roads		988 6 7	
	(c) State Railways		341 7 3	
				1,59,320 11 3
6	Expenditure against Provincial grant—			
	(a) Original works		1,466 7 6	
	(b) Repairs		1,539 3 5	
		RS. A. P.		
	(c) Establishment	16,030 2 3		
	Deduct—			
	Credit on account of work done for other departments and private parties	2,391 0 0		
			13,639 2 3	..
	(d) Tools and plant—			
	New supplies	747 10 5		
	Repairs and carriage ..	2,201 1 9		
	C. Loss	25 8 8		
		2,974 4 10		
	One per cent. deducted ..	227 0 0		
			2,747 4 10	..
	Add—Net debits to suspense heads—			
	(e) Miscellaneous advances ..	.. ..	512 4 1	..
		RS. A. P.		
	(f) Workshop manufacture suspense	2,947 10 6		
	Deduct—Arrears unpaid ..	8,653 3 11		
			5,705 9 5	14,198 12 8
7	Deposits	.. ..	..	1,369 10 2
8	Cash balance	.. ..	..	32 3 10
	Total ..		..	2,03,988 3 7

2. The following items in the statement call for remarks:—

Receipts—Provincial Revenue Receipts.—The amount realized under this head is Rs. 3,303-2-6, which is less by Rs. 2,157-1-2 of the previous year's realizations, and is made up of—

	RS.	A.	P.
(*a*) 14 per cent. on the value of work done for other departments and private parties	3,118	11	6
(*b*) Unclaimed wages	4	10	0
(*c*) Miscellaneous	179	13	0
Total ...	3,303	2	6

The decrease is chiefly under (*c*) Miscellaneous, Rs. 179-13-0 being realized during the year against the sum of Rs. 2,865 during 1895-96.

Civil Engineer's Provident Fund.—The sum of Rs. 88-10-8 standing at credit of this head was adjusted in the accounts of the Examiner's division for March 1897, supplementary, along with the other credits for the whole Presidency.

3. *Charges*—6 (*a*) *Original Works.*—The sum of Rs. 1,466-7-6 debited against this head represents the outlay during the year in constructing a timber shed for the workshops.

(*b*) *Repairs.*—The expenditure under this head was Rs. 1,539-3-5 against Rs. 979-2-11 in the previous year, and is made up as follows:—

	RS.	A.	P.
1. Municipal tax	762	8	0
2. Repairs to Public Works Workshops	562	13	6
3. Repairing office punkas	4	11	2
5. Repairing forges in smith's shop	209	2	9
Total ...	1,539	3	5

(*c*) *Establishment.*—The net charge this year is more than that of the previous year by Rs. 1,209-6-7 owing to an officer of the Engineer establishment being in charge of the workshops during 1896-97, while in the previous year an officer of upper subordinate grade was in charge till 12th November 1895.

(*d*) *Tools and Plant.*—The sum of Rs. 25-8-8 debited to sub-head "C. Loss" (loss on works) under this head being but a small amount, calls for no special explanation.

4. *Profit and Loss Account.*—The following statement shows the revenue or profit and loss account of the shops:—

Statement B.

Revenue or Profit and Loss Account of the Presidency Public Works Workshops during the year 1896-97.

Item No.	Particulars of receipts.	RS. A. P.	Amount. RS. A. P.
	Receipts.		
1	To Provincial Revenue receipts—		
	(*a*) Fourteen per cent. on work done for other departments and private parties, *minus* cart and cooly hire	3,118 11 6	
	(*b*) Unclaimed wages	4 10 0	
	(*c*) Miscellaneous	179 13 0	
			3,303 2 6
2	To Establishment— Ten per cent. on Rs. 23,906-14-6 being value of work done for other departments, State Railways and private parties	..	2,391 0 0
3	To Tools and Plant— One per cent. deduction on value of work done for other departments and private parties ..	..	227 0 0
4	To Loss	..	27,959 6 7
	Total ..	. ..	33,880 9 1

Item No.	Particulars of charges.	RS. A. P.	RS. A. P.	Amount. RS. A. P.
	Direct Charges.			
1	Working expenses—			
	(*a*) Repairs		1,539 3 5	
	(*b*) Establishment		16,030 2 3	
	(*c*) Tools and plant		2,226 10 5	
				19,796 0 1
	Indirect Charges.			
2	By depreciation—			
	(*a*) Block at 3 per cent. on ..	67,445 0 2	2,023 5 7	
	(*b*) Machinery and plant at 4 per cent. on	92,208 8 3	3,688 5 5	
				5,711 11 0
3	By leave and pension allowances at 14 per cent. on	16,030 2 3	..	2,244 3 6
4	By interest on capital at 4 per cent. on opening balance ..	1,57,757 12 8	6,310 5 0	
	Deduct 4 per cent. on half the decrease to capital Rs. 9,082-15-0 ÷ 2 or Rs 4,541-7-6	.. ..	181 10 6	
				6,128 10 6
	Total ..		..	33,880 9 1

5. From this statement it will be seen that the operations of the year resulted in a nominal loss of Rs. 27,959–6–7, or Rs. 4,106–9–9 more than that of the previous year. The loss during the year includes Rs. 2,244–3–6 for leave and pension allowances and Rs. 6,128–10–6 for interest on capital. Excluding these two items the direct loss would be Rs. 19,586–8–7; but if an additional charge of 25 per cent. had been levied on the value of work done for the Public Works Department as in the case of work done for other departments and for private parties the resulting figure would have been an actual profit of Rs. 20,250–15–0.

6. *Capital Account.*—The balance sheet on capital account, as it stood on 31st March 1897, is given below :—

STATEMENT C.

CAPITAL Balance sheet of the Presidency Public Works Workshops as it stood on 31st March 1897.

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 ..	1,48,674 13 8	1	Balance on 1st April 1896 ..	67,445 0 2	
	Debits.			Depreciation at 3 per cent. ..	2,023 5 7	
					65,421 10 7	
2	Deposits refundable ..	300 0 0		Additions during the year ..	1,466 7 6	66,888 2 1
3	Value of labour and materials on workshop jobs not paid for	8,653 3 11		*Machinery and Plant.*		
			2	Balance on 1st April 1896 ..	92,208 8 3	
				Depreciation at 4 per cent. ..	3,688 5 5	
					88,520 2 10	
				Additions during the year ..	747 10 5	89,267 13 3
				Suspense.		
			3	Miscellaneous advances ..	1,275 3 6	
			4	Workshop manufacture suspense	164 10 11	1,439 14 5
			5	Cash balance	..	32 3 10
	Total ..	1,57,628 1 7		Total ..		1,57,628 1 7

7. The capital of the shops at end of the year stood at Rs. 1,48,674–13–8 being less than the amount at commencement of the year by Rs. 9,082–15–0, thus—

STATEMENT D.

	Opening balance G.O., No. 2884 W., dated 7th October 1896.			Closing balance.		
	RS.	A.	P.	RS.	A.	P.
Block	67,445	0	2	66,888	2	1
Machinery and plant	92,208	8	3	89,267	13	3
Workshop manufacture suspense ...	2,549	4	3	164	10	11
Miscellaneous advances	762	15	5	1,275	3	6
Cash balance	19	1	11	32	3	10
Total ...	1,62,984	14	0	1,57,628	1	7
Deduct—						
Arrears due to workshop manufacture suspense balance	5,225	11	3	8,653	3	11
Deposits	1	6	1	300	0	0
Total ...	5,227	1	4	8,953	3	11
Capital	1,57,757	12	8	1,48,674	13	8
Decrease in capital	...			9,082	15	0
Total ...	1,57,757	12	8	1,57,757	12	8

8. The following statement compares the value of outturn *plus* percentage charges during the year (except on item 1) with that of the preceding year :—

STATEMENT E.

—	1895–96.	1896–97.	Difference.	Remarks.
	RS. A. P.	RS A. P.	RS. A. P.	
1. Work done for the Public Works Department	1,10,126 10 9	1,59,349 14 3	49,223 3 6	More than in 1895–96.
2. Work done for Military Works and State Railways	227 6 10	1,304 12 0	1,077 5 2	Do. do.
3. Work done for other departments.	21,041 7 2	25,050 6 5	4,008 15 3	Do. do.
4. Do. for *quasi*-public bodies.	369 7 11	93 2 4	276 5 7	Less than in 1895–96.
5. Do. for private parties ..	144 2 6	3,195 5 3	3,051 2 9	More than in 1895–96.
Total ..	1,31,909 3 2	1,88,993 8 3	57,084 5 1	Do. do.

9. From this statement it will be seen that the value of work done during the year is more by Rs. 57,084–5–1 than that of the previous year and that by far the greatest portion of the increase, viz., Rs. 49,223–3–6, occurs under work done for the Public Works Department.

10. *Unfinished works.*—The following statement shows the value of unfinished jobs at end of the year under review as compared with that at the end of the previous year :—

	1895–96.			1896–97.		
	RS.	A.	P.	RS.	A.	P.
(1) For Public Works Department ...	68,587	0	7	1,31,867	6	8
(2) For other departments	3,671	13	7	3,832	10	6
(3) For Military Works Department and State Railways	151	12	11	138	11	10
(4) For *quasi*-public bodies	...			...		
(5) For private parties	123	9	6	2,381	9	9
Total ...	72,534	4	7	1,38,220	6	9

$$\underbrace{\qquad\qquad\qquad\qquad\qquad\qquad}_{\text{More Rs. 65,686 2 2}}$$

As was the case last year, the bulk of unfinished work orders are those undertaken for the Public Works Department, the most important items comprising—

	RS.
(1) Wood works for the Executive Engineer, South Arcot division	24,913
(2) Iron work for the Executive Engineer, Negapatam division ...	9,321
(3) Iron work for the Executive Engineer, Tanjore division ...	37,044
(4) Lift shutters for the Grand anicut in Tanjore division ...	6,188
(5) Wood work for the Executive Engineer, Chingleput division ...	5,286
(6) Famine tools of Public Works Stores division	11,680

11. *Materials in hand.*—The value of materials in hand at the end of the year was Rupees 164–10–11 and is within the reserve limit of Rs. 200 fixed in G.O., No. 1368 W., dated 29th April 1896.

ORDER—No. 2773 W., dated 6th October 1897.

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 1896–97.

2. The capital of the shops at the beginning of the year amounted to Rupees 1,57,757–12–8 and at the close of the year to Rs. 1,48,674–13–8, showing a decrease of Rs. 9,082–15–0.

3. The outturn of work is valued at Rs. 1,88,993-8-3 against Rs. 1,31,909-3-2 in the previous year, showing an increase of Rs. 57,084-5-1. The following statement compares the value of work done for the Public Works and other departments and for private parties during the year under review and in 1895-96 :—

—	1895-96.			1896-97.			Difference.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1. Work done for the Public Works Department	1,10,126	10	9	1,59,349	14	3	49,223	3	6	More than in 1895-96.
2. Work done for Military Works and State Railways	227	6	10	1,304	12	0	1,077	5	2	Do. do.
3. Work done for other departments .	21,041	7	2	25,050	6	5	4,008	15	3	Do. do.
4. Do. for *quasi*-public bodies .	369	7	11	93	2	4	276	5	7	Less than in 1895-96.
5. Do. for private parties ..	144	2	6	3,195	5	3	3,051	2	9	More than in 1895-96.
Total ..	1,31,909	3	2	1,88,993	8	3	57,084	5	1	Do. do.

The bulk of the increase was in the value of work done for the Public Works Department, which is satisfactory.

4. The profit and loss account shows the receipts during the year to have been Rs. 5,921-2-6, while the direct charges were Rs. 19,796-0-1 and the indirect charges Rs. 14,084-9-0. The total charges were, therefore, Rs. 33,880-9-1, showing an apparent loss on the year's transactions of Rs. 27,959-6-7. If the provision for leave and pension allowances and interest on capital be excluded, the direct loss would be Rs. 19,586-8-7, 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. 20,250-15-0. In the previous year the similar net result was a profit of Rupees 12,234-13-11.

(True Extract.)

Under Secretary to Government.

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

Exd. W. D'Moss.

[40/500] A

Public Works DEPARTMENT.

Papers to be read in proceedings :—

Print with small

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. 8752 of 1897, dated 31st August, from Examiner P.W. accounts
„ „ „ 189 , „ , „
„ „ „ 189 , „ ; „

Genl Act

8P

No 2773 W 6.10.97

ORDER.

R.M. 1.10.97

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 1896-97.

2. The capital of the shops at the beginning of the year amounted to Rs 1,57,757-12-8, and at the close of the year to Rs 1.48.674-13-8, showing a decrease of Rs 9.082-15-.

3. The outturn of work is valued at Rs 1,88,993-8-3 against Rs 1,31,909-3-2 in the previous yea showing an increase of Rs 57,084-5-1. The following statement compares the value of work done for the Public Works and other departments and for private parties during the year

H.E. 6.9.97 R 2.10.97

year under review and in 1895-96:-

	1895-96			1896-97			Difference			Remarks	
	Rs	as	P	Rs	as	P	Rs	as	P		
1. Work done for the P.W.D.	110126	10	9	159349	14	3	49,223	3	6	more	than in 1895-96.
2. -do- for Mily. Works & State Rys.	227	6	10	1304	12	"	1077	5	2	more	
3. -do- for other deptts.	21041	7	2	25050	6	5	4008	15	3	more	
4. -do- for quasi ~~P.W.D.~~ public bodies	369	7	11	93	2	4	276	5	7	less	
5. -do- for private parties	144	2	6	3195	5	3	3051	2	9	more	
Total	131909	3	2	188993	8	3	57084	5	1	more.	

The bulk of the increase was in the value of work done for the P.W. department, which is satisfactory.

4. The profit and loss account shews the receipts during the year to have been Rs 5,921-2-6, while the direct charges were Rs ~~14,084-9-"~~ 19,796-"-1 & the indirect charges ~~Rs~~ 14,084-9-". The total charges were therefore Rs 33,880-9-1, showing an apparent loss on the year's transactions of Rs 27,959-6-7. If the provision for leave and pension allowances and interest on capital be excluded, the direct loss would be Rs 19,586-8-7, and if 25 per cent on the value of work done for the P.W. Deptt. be taken into account, the loss would be converted into a profit of Rs 20,250-15-". In the previous year the similar net result was a profit of Rs 12,234-13-11.

Cu

Coms
10.9.97.

To
The Supdg. Engineer V Circle.
" Examiner P.W. Accts.

d 18/10/97

Public Works (1897) Department.

CURRENT No. 8752

Order

From The Examiner
P. W. Accounts
Madras

No. 560 A

Dated 31st August 1897
Received 1-9-97
Enclosures 1
Spare copies

SUBJECT.

Report on the working of the P. W. Workshops for 1896-97.
Forwards —

0 2·5 4 57 R5/10

BACK PAPERS.

G.O.	No.	Department.	Date.
	2884 W	P.W.	7-10-96
	1368 W	"	29-4-96
	2588 W	"	19-10-95
	3174 W	"	2-12-86

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Enclosures 2 pp.

Report on the working of the Public Works Workshops for the official year 1896-97 prepared in accordance with G. O. No: 3174 W dated 2nd December 1886.

1. The following statement shows the direct receipts and charges of the shops during the year

Statement A.

Account of direct receipts and charges of the Presidency P. W. Workshops during the year 1896-97

Item No.	Particulars of receipts	Rs	As	P	Amount Rs	As	P
1.	Cash balance on the 31st March 1896.	.	.	.	19	1	11
2.	Cheques of Public works department officers	.	.	.	129451	14	8
3.	III Items adjustable by Civil department Miscellaneous	.	.	.	3	.	.
4.	IV Items adjustable by Public works department – Transfers Miscellaneous	.	.	.	25	4	.
5.	Central adjusting account	.	.	.	52	15	11
6.	Transfers, Public works department.–						
	(a) Divisional	68909	2	5			
	(b) Buildings and Roads	.	.	.			
	(c) State Railways	.	.	.	68909	2	5
7.	Guaranteed Railways	.	.	.	75	.	.
8.	Provincial Revenue Receipts	.	.	.	3303	2	6
9.	Income tax	.	.	.	391	11	5
10	Deposits	.	.	.	1668	4	1
11.	Civil Engineers Provident fund	.	.	.	88	10	8
	Total	.	.	.	203988	3	7

Item No.	Particulars of charges	Rs	As	P	Amount Rs	As	P
1.	Payments into Treasury	.	.	.	4827	1	3
2.	III. Items adjustable by Civil department:–						
	(a) Forest department	545	9	2			
	(b) Other departments	19809	.	9	20354	9	11
3.	IV Items adjustable by Public works department – Transfers Miscellaneous	.	.	.	252	13	11
4	Central adjusting account	.	.	.	3632	4	7
5	Transfers, Public works department –						
	(a) Divisional	157990	13	5			
	(b) Buildings and Roads	988	6	7			
	(c) State Railways	341	7	3	159320	11	3
6.	Expenditure against Provincial grant –						
	(a) Original works	1466	7	6			
	(b) Repairs	1539	3	5			
	(c) Establishment Rs. As. P 16030. 2. 3						
	Deduct –						
	Credit on account of work done for other departments and private parties 2391- . . .	13639	2	3			
	(d) Tools and Plant –						
	New Supplies 747-10-5						
	Repairs and Carriage 2201-1-9						
	C Loss 25-8-8						
	2974-4-10						
	one per cent deducted 227- . . .	2747	4	10			
	Add – net debits to Suspense heads –						
	(a) Miscellaneous advances	512	4	1			
	(b) Workshop manufacture suspense 2947-10-6						
	Deduct – Arrears unpaid 8653-3-11	-5705	9	5	14198	12	8
7.	Deposits	.	.	.	1369	10	2
8.	Cash balance	.	.	.	32	3	10
	Total				203988	3	7

2. The following items in the Statement call for remarks.-

Receipts: Provincial Revenue Receipts.-

The amount realized under this head is Rs 3303-2-6 which is less by Rs 2157-1-2 of the previous year's realizations and is made up of—

(a) 14 per cent on the value of work done for other departments and private parties . . .	Rs 3118-11-6
(b) Unclaimed wages	Rs 4-10-0
(c) Miscellaneous	Rs 179-13-0
Total	Rs 3303-2-6

The decrease is chiefly under (c) miscellaneous, Rs 179-13-0 being realized during the year against the sum of Rs 2865 during 1895-96.

Civil Engineers' Provident Fund. The sum of Rs 88-10-8 standing at credit of this head was adjusted in the Accounts of the Examiner's Division for March 1897 Supplementary along with the other credits for the whole presidency.

3. Charges.- 6(a) Original works. The sum of Rs 1466-7-6 debited against this head represents the outlay during the year in constructing a timber shed for the workshops.

6(b) Repairs - The expenditure under this head was Rs 1539-3-5 against Rs 979-2-11 in the previous year and is made up as follows—

(1) Municipal tax . .	Rs 762-8-0
(2) Repairs to P. W. Workshops . .	Rs 562-13-6
(4) Repairing office punkas	Rs 4-11-2
(5) Repairing Forges in Smith's Shop .	Rs 209-2-9
Total	Rs 1539-3-5

6(c) Establishment - The net charge this year is more than that of the previous year by Rs 1209-6-7 owing to an Officer of the Engineer Establishment being in charge of the workshops during 1896-97 while in the previous year an Officer of Upper Subordinate grade was in charge till 12th November 1895.

6(d) Tools and Plant - The sum of Rs 25-8-8 debited to Sub head "C Loss" (loss on work) under this head being but a small amount calls for no special explanation.

4. Profit and Loss Account - The following Statement shows the revenue of profit and loss accounts of the shops.

Statement B.

Revenue or Profit and Loss account of the Presidency Public Works Workshops during the year 1896-97

Item No.	Particulars of receipts		Amount			Item No.	Particulars of charges		Amount		
			Rs	As	P.				Rs	As	P.
	Receipts.						Direct charges.				
1.	To Provincial Revenue receipts-					1.	Working expenses-				
	(a) Fourteen per cent on work done for other departments and private parties minus ~~cost~~ cart and Cooly hire	3,118 11 6					(a) Repairs	1,539 3 5			
	(b) Unclaimed wages	4 10 -					(b) Establishment	16,030 2 3			
	(c) Miscellaneous	179 13 -	3,303	2	6		(c) Tools and Plant	2,226 10 5	19,796	-	1
2.	To Establishment-					2.	Indirect Charges				
	Ten per cent on Rs 23906-14-6 being value of work done for other departments, State Railways and private parties		2,391	-	-		By depreciation-				
							(a) Block at 3 per cent on Rs 67445-..-2	2023 5 7			
							(b) Machinery and Plant at 4 per cent on Rs 92,208-8-3	3688 5 5	5,711	11	-
3.	To Tools and Plant-					3.	By leave and pension allowances at 14 per cent on Rs 16030-2-3		2,244	3	6
	One per cent deduction on value of work done for other departments and private parties		227	-	-	4.	By interest on Capital at 4 per cent on opening balance Rs 157757-12-8	6310 5 -			
							Deduct 4 per cent on half the decrease to Capital Rs $\frac{9082-15-\cdot}{2}$ or 4541-7-6	181 10 6	6,128	10	6
4.	To Loss		27,959	6	7						
	Total		33,880	9	1		Total		33,880	9	1

5. From this statement it will be seen that the operations of the year resulted in a nominal loss of Rs 27,959-6-7 or Rs 4106-9-9 more than that of the previous year. The loss during the year includes Rs 2244-3-6 for leave and pension allowances and Rs 6128-10-6 for interest on Capital. Excluding these two items the direct loss would be Rs 19586-8-7; but if an additional charge of 25 per cent had been levied on the value of work done for the Public Works Department as in the case of work done for other departments and for private parties the resulting figure would have been an actual profit of Rs 20,250-15-0.

6. Capital Account.- The balance Sheet on Capita Account as it stood on 31st March 1897 is given below:-

Statement C

Capital Balance Sheet of the Presidency Public Works Workshops as it Stood on 31st March 1897.

Item No.	Capital and Liabilities	Amount Rs	As	P	Item No.	Property and Assets		Amount Rs	As	P
	Capital					**Block**				
1.	Capital of the Shops	1,48,674	13	8	1.	Balance on 1st April 1896.	67445 . 2			
						Depreciation at 3 per cent	2023 5 7			
							65,421 10 7			
	Debits					Additions during the year	1466 7 6	66.888	2	1
2.	Deposits refundable	300	.	.		**Machinery and Plant**				
3.	Value of labor and materials on workshops Jobs not paid for	8653	3	11	2.	Balance on 1st April 1896.	92208 8 3			
						depreciation at 4 per cent	3688 5 5			
							88520 2 10			
						Additions during the year	747 10 5	89.267	13	3
						Suspense				
					3.	Miscellaneous advances	1275 3 6			
					4.	Workshop manufacture Suspense	164 10 11	1439	14	5
					5	Cash balance		32	3	10
	Total	157628	1	7		Total		157628	1	7

7. The Capital of the shops at end of the year stood at Rs 148674-13-8 being less than the amount at Commencement of the year by Rs 9082-15-0, thus—

Statement D.

	Opening balance G.O. No: 2884W Of 7-10-1896 Rs	As	P	Closing balance Rs	As	P
Block	67.445	.	2	66.888	2	1
Machinery and Plant	92.208	8	3	89.267	13	3
Workshop manufacture Suspense . . .	2549	4	3	164	10	11
Miscellaneous advances	762	15	5	1275	3	6
Cash balance	19	1	11	32	3	10
Total	162984	14	-	157628	1	7
Deduct-						
Arrears due to workshop Manufacture Suspense balance	5225	11	3	8653	3	11
Deposits	1	6	1	300	.	.
Total	5227	1	4	8953	3	11
Capital	157757	12	8	148674	13	8
Decrease in Capital	.	.	.	9082	15	-
Total	157757	12	8	157757	12	8

8. The following Statement Compares the value of out-turn *plus* percentage charges during the Yea

year (except on item 1) with that of the preceding year—

Statement E

	1895-96			1896-97			Difference			Remarks
	Rs	As	P	Rs	As	P	Rs	As	P	
1. Work done for the Public works department	110.126	10	9	159349	14	3	49.223	3	6	more
2. Do. for Military works and State Railways	227	6	10	1304	12	-	1077	5	2	more
3 Do for other departments	21.041	7	2	25.050	6	5	4008	15	3	more
4 Do for *quasi*-public bodies	369	7	11	93	2	4	276	5	7	less
5. Do for private parties	144	2	6	3195	5	3	3051	2	9	more
Total -	131.909	3	2	188993	8	3	57.084	5	1	more

than in 1895-96.

9. From this statement it will be seen that the value of work done during the year is more by Rs 57.084-5-1 than that of the previous year and that by far the greatest portion of the increase viz: Rs 49.223-3-6 occurs under work done for the P. W Department.

10. Unfinished works - The following Statement shows the value of unfinished jobs at end of the year under review as compared with that at the end of the previous year—

		1895-96	1896-97
(1) For P. W. Department	Rs	68587-0-7 -	131867-6-8
(2) For other Departments	Rs	3671-13-7 -	3832-10-6
(3) For Military works department and State Railways	Rs	151-12-11 -	138-11-10
(4) For *quasi*-public bodies	Rs	....	....
(5) For private parties	Rs	123-9-6	2381-9-9
		72534-4-7	138220-6-9

more Rs 65686-2-2

As was the case last year, the bulk of unfinished work-orders are those undertaken for the P. W. D, the most important items comprising:-

(1) Wood works for the Executive Engineer South Arcot division ..	Rs 24.913
(2) Iron work for the Executive Engineer Negapatam division ..	Rs 9.321
(3) Do. for the Executive Engineer Tanjore division ..	Rs 37.044
(4) Lift shutters for the Grand Anicut in Tanjore division	Rs 6188
(5) Wood work for the Executive Engineer Chingleput division ..	Rs 5.286

(b) Famine tools of P.W. Stores Division Rs 11,680

11. Materials in hand. The value of materials in hand at the end of the year was Rs 164-10-11 and is within the reserve limit of Rs 200/- fixed in G.O. No: 1368 W dated 29th April 1896.

E. A. D

Examiner P.W. Accounts
Madras.

D/31-8-97

PWS.1
8752/57

E. No. 27.
500-26-2-97.

KEEP WITH
CURRENT No.

GOVT. OF MADRAS } 1897. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

dated 189 .

Madras, 31st August 1897.

OFFICE NOTE No. 560 A

To

W.

With reference to G.O. No. 3174 W dated 2nd. December 1886, I beg to forward herewith the report on the working of the P.W. Workshops during the year 1896-97.

W/31.8.97
C.

D/31-8-97