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(2) Date of repair 19-1-87

(3) Initials of the Referencer bmg

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No.	1053-W	Press.
B.P. No.		Mis.
Dated	23.4.1881	~~197~~

S.G. 11.

Not to be folded or roughly handled

1053
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

23rd April 1881, No. 1,053 W.

General.
Account.

Read the following paper :—

No. 68. From R. F. CHISHOLM, Esq., Consulting Architect to Government, to the Chief Engineer, Public Works Department, Buildings and Roads Branch, dated Chepauk, 5th April 1881, No. 11.

I HAVE the honor to report with reference to paragraph 2 of G.O., No. 810 W., dated the 25th instant, that the memorandum drawn up by Deputy Examiner, Mr. G. Brown, appears to me misleading, and I must beg you to peruse the following remarks.

I gave my Accountant the strictest orders to obey all calls from the central office of whatever nature, and I do my utmost to enforce these orders; if the result of this action is to clothe me in censure, I can only plead that I am accountantly what the central office have made me.

(a). *Cheques*.—Mr. Brown says a few counterfoils were not initialled, evidently an oversight.

I explained to Mr. Brown at the time this was not an oversight. I attach no importance whatever to initialling the counterfoil and I know of no order directing it to be done. My cheque books for the past ten years have varied from four to seven. I have now six different accounts at three different Banks, and I have never once committed an error except that of using a wrong cheque book, which has only occurred on two occasions in ten years. Under these circumstances I object most strongly to be represented as paying money away in a lax manner by the use of the term "oversight."

(b). *Vouchers*.—Mr. Brown says no duplicate vouchers are taken for payment. The Consulting Architect gave orders that they should be obtained and properly filed.

I object to this wording, I did not give such orders. I asked Mr. Brown what he wished done, and on his explanation that it was advisable always to keep a copy of the bills in the office, I said "certainly," and at once gave orders for it to be done. The use of the word "*properly*" (which I presume should come before "obtained" and not "filed") indicates an acknowledgment of error on my part which I do not admit. I was never at any time either ordered or requested to keep duplicate bills, and my accounts were last inspected by the central office in May 1874.

(c). *Register of Works*.—Mr. Brown says this book has been improperly kept. I discovered this myself in August last. The errors arose originally from the central office of accounts *improperly* lumping together sub-heads of estimates and

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thence has ensued such confusion that it is almost impossible to set matters right now.

(d). Mr. Brown says materials supplied and work done and not paid for have been omitted from the register altogether.

The totals in the register of works must agree with the schedule of expenditure. If work done and not paid for be entered in the register, the totals must exceed the actual expenditure?

(e). Mr. Brown says all these irregularities will be remedied by the new Code orders.

Mr. Brown would seem to mean that the irregularities are central office irregularities, and yet he is reporting me to Government for their existence!

(f). *Work Vouchers*.—Mr. Brown says no work voucher for the lying-in hospital submitted since July last.

This is the date on which I discovered the inextricable confusion caused by lumping together the sub-heads of the estimate in the central office of accounts.

(g). Mr. Brown says materials at site could not be checked with day books as only those for November were submitted.

I extract a sentence from a letter addressed to me on the 25th of February by the Examiner.

"Requests that complete sets of accounts for the month of November 1880 for all the subdivisions, including imprest cash books, cheque books, vouchers, nominal rolls, daily reports, day books, stock accounts, measurement lists, &c., may be obtained and kept in readiness for the occasion."

(h). Register of Government buildings and postal register, Mr. Brown says neither have been kept.

The former I know nothing about; the latter I was never asked to keep and I see no use for such a document. To keep one is a very simple matter and the fact should not be reported to Government as if I had disobeyed an order.

As a general remark I would beg to state that an inspection of an officer at long periods resulting in a meagre condemnatory report is irritating. If the language is not out of place the principle involved appears to be—"go and see what the Consulting Architect is doing and tell him he mustn't."

I would respectfully solicit that the memorandum of Mr. Brown should be cancelled, that the Government strictures should be withdrawn, and that my accounts be re-examined in September next by some other officer, and that I should be then censured if any irregularity now pointed by Mr. Brown has been permitted to continue. The frequent inspection of accounts will, I am certain, be most gladly welcomed by all persons on whom monetary responsibility rests, for it practically closes the books up to that date, but a simple finding-fault inspection drawing down censure from higher authority is, in my opinion, too disheartening to be of any real value.

No. 69. ORDER THEREON, 23rd April 1881, No. 1,053 W.

In the foregoing letter the Consulting Architect to Government submits a series of replies to the report on his office by the Deputy Examiner of Public Works Accounts recorded in G.O., No. 810 W., dated 25th March 1881.

2. Those replies are noticed below *serialum*.

(a). The Examiner assumes that the omission of so manifest a duty as initialling the counterfoils of cheques was an oversight, and, as the Consulting Architect admits the neglect, it is sufficient to direct that the counterfoils be invariably initialled in future.

(b). As Mr. Brown here states a fact which Mr. Chisholm admits, it is not clear what the latter objects to.

1053
2

(c). The correctness of the Examiner's statement is apparently admitted, but Mr. Chisholm states that the irregularity is the fault of the central office. It is, however, needless to observe that this office exercises no direct action with reference to the Consulting Architect's books.

(d). The Examiner's remarks are correct. In addition to the sub-heads opened as per abstract estimate, subsidiary sub-heads for all suspense operations are introduced into the register of works so as to bring out the total value of work done.

(e). The Consulting Architect's remarks are uncalled for.

(f). The Examiner states a fact which the Consulting Architect apparently does not deny.

(g). As regards "materials at site," again the Examiner merely makes a statement of facts. The Consulting Architect omits all reference to the latter part of the Examiner's paragraph on the subject, in which, and not in the first portion, the real irregularity is noticed.

(h). If the Consulting Architect considered that in the sense of paragraph 1,395 of the Public Works Code he had no such buildings in his charge, it would have been sufficient to have so stated the fact. Paragraph 952 of the Code, relative to postal registers however, appears to have been overlooked by Mr. Chisholm.

3. The tone of the Consulting Architect's letter is considered unsatisfactory. The Government Order quoted contains no direct censure of Mr. Chisholm, but instructs him to take steps for the correction of certain irregularities, the existence of which he himself admits.

4. The Government, however desirous of affording officers all reasonable latitude in giving explanations, cannot permit either their own orders or the comments of the responsible Auditor to be treated with the levity apparent in Mr. Chisholm's reply, and they must call upon him to avoid this course in future and give his serious attention to rectifying the errors pointed out by the Examiner.

(True Extract.)

Captain, R.E.,
Ag. Under Secy. to Govt., P.W.D.

To the Consulting Architect to Government.
" Examiner of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1881) Madras.

PUBLIC WORKS.

To

THE CONSULTING ARCHITECT,
TO GOVERNMENT,

&c., &c., &c.

Dated April, 23rd.

Issued

Recd.

Encl.

G. O., 23rd April 1881, No. 1,053 W.

APRIL.

Nos. 68-69.

State of the Accounts of the Consulting
Architect to Government.—Orders on letter
from the Consulting Architect explaining as
to the alleged unsatisfactory—

ROADS AND BUILDINGS.

No. //

1053
3
CONSULTING ARCHITECT'S OFFICE,

Chennai, 5th April 1881

From

THE CONSULTING ARCHITECT TO GOVERNMENT,

To

THE CHIEF ENGINEER, PUBLIC WORKS DEPARTMENT,
BUILDINGS AND ROADS BRANCH.

SIR,

I have the honor to repeat with reference to
para 2 of G. O. No 810 W dated the 25th instant that
the Memo drawn up by Deputy Examiners Mr
G Brown appears to me misleading and I
must beg you to peruse the following remarks.

I gave my accountant the strictest Orders
to obey all calls from the Central Office of whatever
nature, and I do my utmost to enforce these
Orders, if the result of this action is to clothe me
in Censure I can only plead that I am ac-
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(a) Cheques.— Mr Brown says a few counterfoils
were not initialed evidently an oversight.

I explained to Mr Brown at the time
this was not an oversight. I attach no importance
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Cheque books for the past 10 years have varied

from 4 to 7 I have now 6 different accounts at 3 different Banks and I have never once committed an error except that using a wrong Cheque book which has only occurred on two occasions in 10 years. Under these circumstances I object most strongly to be represented as paying money away in a hazy manner by the use of the term "oversight".

Vouchers. Mr Brown says no duplicate Vouchers (d) are taken for payment. The Consulting Archt. gave orders that they should be obtained and properly filed.

I object to this wording I did not give such Orders. I asked Mr Brown what he wished done, and on his explanation that it was advisable always to keep a copy of the bills in the Office I said "certainly" and at once gave orders for it to be done. The use of the word "properly" (which I presume should come before "obtained" and not "filed") indicates an acknowledgement of error on my part which I do not admit. I was never at any time either ordered or requested to keep duplicate bills, and my accounts were last inspected by the Central Office in May 1874.

Register of Works. - Mr Brown says this book has (C) been improperly kept.

I discovered this myself in Augt.

last. The errors arose originally from the Central office of Accounts ¹⁰⁵³ improperly lumping together Subheads of Estimates and thus has ensued such confusion, that it is almost impossible to set matters right now.

(d)

Mr Brown says materials supplied and work done and not paid for have been omitted from the Register altogether.

The totals in the Register of works must agree with the Schedule of expenditure. If work done and not paid for be entered in the Register, the totals must exceed the actual expenditure!

(e)

Mr Brown says all these irregularities will be remedied by the new Code orders.

Mr Brown would seem to mean that the irregularities are Central Office irregularities and yet he is reporting me to Government for their existence!

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Mr Brown says. Materials at site could not be checked with day books as only those for November were submitted.

P.O. No. 240W. 25-3-81

ROADS AND BUILDINGS.

P. H. C. No 2176

From

The Consulting Architect
to Government,

To

The Chief Engineer, P. W. Department,
Buildings and Roads Branch.

No. 11

Dated

5th April 1881

Received

No. of ENCLOSURES.

The alleged unsatisfactory
state of my accounts.

O. 14.4 R. 23/4.

GOVT.
OF MADRAS. }

188

{ P. W.
DEPT.

SECRETARY.

Chepauk,

7th April

1881.

OFFICE NOTE.

To

W

1053W

From C. A. No 112

5th April 1881

For order -

The following points
may be noted -

(a) That the counterfoils
of all cheques should
be initialed is dictated
by common sense, and
if Mr. Chiswick prefers
it to be improved that
his neglect of this duty
was deliberate and not
as Mr. Brown assumes

O 14.4.

accidental, there seems
no reason why his state-
ment should not be
accepted - It will be
as well to instruct him
that the counter jobs
should be included in
future -

(B) Mr Brown states
a fact, which Mr
Chisholm admits - It
is not clear what the
latter objects to -

(C) The correctness of Mr
Brown's statement is ap-
parently admitted, Mr
Chisholm however says
that the responsibility is
the fault of the Central
Office - It is not clear
however how that Office
could have meddled
with the Committee's
analysts' books -

Certainly
Attt

Do
Attt

Do
Attt

(A) I am ^{very} further in-
clined to agree with
Mr Chisholm here - The
Register of Works is
intended to show
quantity and cost
(not quantity and
value as stated by

Mr Brown is
correct -
In addition to the
Sub heads opened
as per abstract of
Estimate, Subsidiary
Sub heads are introduced
into the Register of
Works so as to bring
out total value
Attt

quite included in
Attt

Yes
Attt

Mr Brown) of work
done, and if work not
paid for is entered it
will make the cost
per unit appear less than
it really is -

(C) This seems mere
flippancy -

(F) Mr Brown states
a fact, which Mr
Chisholm apparently
does not deny -

admits the neglect it
is

best possible cooperation
between the Executive and
Accounts branches if the
efforts of the latter are
met in the spirit shown
by this letter -

L. 8/4

to rectifying the
errors pointed out
by the Examiner

Atte

12/4/81

Architects' Books -

X/5/81

No 1053 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 23rd April 1881

Read the following:-

From the Con. Architect
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In the foregoing letter
the Consulting Architect to
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No 1053 W

1033. sent
1000
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15/ If the Consulting Architect
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Att

13/4/87

To The Commr Architect to Govt ✓

" Secy of P.W.D. ✓ Desud

5-5-87

Handwritten signature

2176

Govt. of (1881) Madras.

PUBLIC WORKS.

To

Dated

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G. O., 23 April 1881, No. 1053 W.

Nos.

28-69

State of the acct of the
Comr Architect to put
Orders on letter from the
Com Architect explaining as
to the alleged impropriety

31
3

2176

Govt. of (1881) *Indras.*

PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

1/11/81
25/4/81
G. O., 23 April 1881, No. 1053 W

Nos. 68-69

*State of the accs of the
Cmty Architect to pub
Orders on letter from the
Cm Architect explaining as
to the alleged imputation*

31
3