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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No.	2926 W	Press.
B.P. No.		Mis.
Dated	23.11.1881	197.

U. O.

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

23rd November 1881, No. 2926 W.

General.
Establishment.

Read the following paper:—

No. 104-C. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th November 1881, No. 164 W.

I HAVE the honor to submit, for information and orders of Government, inspection report of Mr. Godfrey, Deputy Examiner, on the office of the Consulting Architect.

2. Considering that all disbursements are made from head quarters direct; that the agency employed is almost entirely contract or petty contract; that subordinates in charge of works are close to the divisional office; that there are some half dozen works only in progress, the state of the accounts is very discreditable. There is no excuse whatever for it. The Accountant has had assistance and instruction from one of the Mysore Accountants, and is but a few steps from the central office from which he might readily obtain advice at all times, but he seems to be ignorant of the rules and quite astray, and I propose to send another Accountant in his place to institute something like a system.

3. The irregularity noticed in paragraph 7 of the report of charging materials direct to sub-heads of work instead of to "materials at site" till used on the sub-heads concerned, shows how little the rules are observed. Then again, although the schedule of expenditure sent to this office shows an outlay of Rs. 20,930-14-7 on manufacture of bricks, the register of works, the chief record of works in the divisional office, shows no expenditure whatever, though an outturn of over Rs. 32,000 has been obtained. The idea that Government has sanctioned the present rates of outturn (paragraph 8) must be a mistake. An estimate showing quantity, kind, rate, and cost has been sanctioned, but it does not at all follow that the estimate rates shall be the rates resulting from actual manufacture operations. This apparently is proved by the fact that the accounts to end of September 1881 show—

	RS.	A.	P.
Outlay	20,930	14	7
Outturn	32,369	6	4
Or a profit of	11,000	0	0

So that rates which have brought about this profit are evidently excessive and are not the result of actual operations. It is not explained why the Consulting Architect did not carry out the adjustment ordered in regard to the Rs. 20,000 (G.O., No. 914 W., of 4th April 1881).

4. The confusion in the accounts of contractors and petty contractors is inexplicable. Balances are shifted about from contract certificates to the petty contract schedule, and *vice versa*, evidencing a want of system and great mismanagement.

5. Attention is drawn to paragraphs 11 and 12. The delay in effecting adjustments with Mr. Chisholm in his dual capacity has on previous occasions been brought to the notice of Government.

Memorandum of an Inspection by Mr. F. E. GODFREY, Deputy Examiner, Public Works Accounts, of the Office of the Consulting Architect to Government, on the 7th November 1881.

B. F. CHISHOLM, Esq., is the Consulting Architect, and the Accountant is Mr. Dumphy.

2. The division was last inspected on the 17th March 1881.

3. With the exception of petty payments made by Mr. Sub-Engineer Lennon from a small imprest of Rs. 10, all payments are made by the divisional officer.

4. There is no cash-chest. Cash seldom exceeds about Rs. 25, which is drawn at the beginning of the month for office contingencies and placed in the hands of the Accountant. Miscellaneous receipts which are small in amount are promptly paid into treasury.

5. The Accountant keeps the cash book, which is neatly and correctly written up and up to date. A few corrections in red ink, initialled by the Accountant, were noticed. These should be initialled by the Consulting Architect.

As each entry in the cash book is not initialled by the Consulting Architect, it is desirable that at least the totals brought forward and carried over should be so attested.

6. Some corrections in red ink and initialled by the Accountant were also noticed in the cash abstract and adjustment books. These should also be initialled by the Consulting Architect.

7. The register of works is not in a satisfactory state. The Accountant was not able to explain why this important record was allowed to fall into arrears. He said that arrears were first caused by his having to work out afresh the details for the "Lying-in Hospital" which had been wrongly posted before his appointment to the office; but with proper management, especially as the accounts work of the division is not heavy, the adjustment of these arrears should not have interfered with current work.

The following remarks show the present state of the register of works:—

Lying-in Hospital.—No expenditure is entered from February to June 1881. The total outlay up to June was posted in, in lump, from the schedule of expenditure by Mr. Mollan, during Mr. Dumphy's absence on leave. The register has since then been posted from the works abstracts up to September 1881. No materials are shown at the site of this work, although materials to the value of Rs. 4,182-1-7 were transferred to the Post and Telegraph Offices in August 1881; full details should be obtained of the materials remaining at the site of the work and entered in Part IV of the works abstracts, in which all receipts and issues should in future be recorded for posting into the register of works. The necessary credit should of course be given to sub-heads of work to which such materials may have been charged as the value will appear as materials at site till used on sub-heads or otherwise disposed of.

Telegraph Office.—Some sub-heads have been posted up to July 1881. Many entries are in pencil, and there are several corrections. The works abstracts are said to be complete up to August, and details of materials at site at the end of August 1881 have been obtained from the Sub-Engineer in charge of the work. The register should be completed without further delay. No work vouchers for this work have been sent to audit since April 1881.

Post Office, Monagar Choultry.—Registers correctly posted up. But no rates have been shown for these nor for any works in the register.

Manufacture of Bricks.—No outlay has been shown in the register, only the outturn has been posted up to date. It is stated that works abstracts are being prepared for labor by the Supervisor in charge of the brick-field, and when ready will be completed by the Accountant for other payments. No delay should be allowed to occur in bringing up these arrears. Work vouchers have not as yet been prepared for outlay on manufacture.

8. In G.O., No. 914 W., of 4th April 1881, paragraph 24, it was ordered that a sum of Rs. 20,000 should be charged off to the Post and Telegraph Offices as an equivalent for the benefit those works would derive from the brick and pottery kilns. Provision to the extent of Rs. 10,000 exists in the estimates of each of the above works to meet the debit, but as yet no charge has been made. Another course has, however, been adopted to reduce the debit on account of land and kilns, viz., the rate of issues has been fixed sufficiently high to allow of 25 per cent. of the whole outturn being taken in reduction of the debit which has in consequence been reduced to Rs. 16,528 at the end of September. The present rates of outturn have, it is stated, been sanctioned by Government. If, as ordered by Government in the resolution above quoted, the

balance at debit of land and kilns were now written off against the provision in the estimates of the Post and Telegraph Offices, the issue rates of manufacture could be very much reduced.

	RS.	A.	P.
The outlay to the end of September was	...	...	...
And the total outturn do. do.	...	...	...
	20,930	14	7
	32,369	6	4

9. It was observed that some of the Contractors' certificates were not clearly kept so as to show exactly the state of each man's account in respect of each work. The necessary instructions on this point have been given in the Examiner's audit note for September 1881.

10. The petty contract accounts show the following sums as outstandings due to contractors:—

	RS.	A.	P.	
Rajoo Moodelly	...	...	...	11 9 6 since January 1881.
Thanagaroya Moodelly	...	...	...	56 1 6 do. December 1880.
Sabapathy Naicker	...	...	...	43 12 0 do. January 1881.

If contractors were invariably paid up on final measurement of completed work, such outstandings would be of rare occurrence. If the contractors are forthcoming, the sums due should be paid and their accounts closed as soon as possible.

Balances are not, as a rule, withheld from contractors who have not furnished security as required by Code, paragraph 1117 (B).

11. In the stock purchase and sales account, there are several items amounting to Rs. 102-12-0 due by the Superintendent, School of Arts, for bricks, tiles, and burnt shell supplied by the Consulting Architect from April to September 1881. As Mr. Chisholm is in charge of both these offices, there should be no difficulty in carrying out the necessary adjustments.

12. In the deposit account there is a sum of Rs. 136 received in transfer from the Presidency Division in July 1881 on account of an overpayment made by the School of Arts for burnt shells supplied by the latter division. The amount should be refunded to the School of Arts.

13. A statement of monthly receipts, issues and balances of tools and plant is kept up from information obtained from subordinates, who do not, however, furnish regular monthly returns. Stock was taken in May 1881. Some tools are reported to be unserviceable. The half-yearly return is ready for submission to the Examiner.

14. The half-yearly returns of stock are due for March and September 1881. The Accountant was not able to explain the cause of delay in the preparation of the former. As both returns are nearly ready, they should be sent to the Examiner as soon as possible.

15. A register should be kept of securities and Savings Bank pass books, &c., deposited by contractors, showing with whom the documents, &c., are lodged for safe custody.

16. It is stated that there are no Government buildings in charge of the Consulting Architect except those under construction. The register of Government buildings alluded to in the last inspection report does not therefore appear to be necessary.

No. 104-D. ORDER THEREON, 23rd November 1881, No. 2926 W.

COMMUNICATED to the Consulting Architect to Government, whose very serious attention is called to the several irregularities noticed by the Examiner of Public Works Accounts, and for explanation with reference to the points alluded to in the latter part of paragraph 3 and in paragraph 5 of the Examiner's letter.

2. Although it is possible some little neglect to attend to the instructions conveyed in G.Os. No. 810 W., dated 25th March, and No. 1053 W., dated 23rd April 1881, may have occurred owing to Mr. Chisholm's absence in Europe, yet this should no longer be allowed to exist now that he has returned.

3. It is observed that the Examiner has promised to send a fresh Accountant to the office and give any assistance that his own office can afford.

(True Extract.)

Lieut.-Col., 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
ESTABLISHMENT.

Govt. of (1881) Madras.

PUBLIC WORKS.

To

THE CONSULTING ARCHITECT
TO GOVERNMENT,
&c., &c., &c.

Dated November, 23rd.

Issued

Recd.

Encl.

G. O., 23rd November 1881, No. 2926 W.

NOVEMBER.

Nos. 104-C-104-D.

Inspection Report by the Deputy
Examiner of Public Works Accounts of the
office of the Consulting Architect to Govern-
ment, communicated to that officer with
remarks.

C. A. W.

Don't order calling
Mr. Christy in
series attending to
the several points
noticed by the Examiner
observing that although
it is possible some
little might be altered
to the later instructions
conveyed in the

S. W.

may have been
known. On our
to Mr C, absent
in Europe this
should no longer be
allowed to exist.
now that he has
returned, and that
the Examiner has
promised to give
a fresh estimate
and any assistance
but his own office
can afford.
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Inspection notes by
the West Dept on the
office of the Comdg. Archi-
tect to Fort.

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To Dr W.

For orders -

The last report-
dated 22 March last,
was very unfavorable
& in fact by 870 W & 252.
March 2 by 1053 & 22.
April 1881 the Comdg. Ar-
chitect's serious attention
was directed towards
rectifying
the error pointed out
by the Examiner -

The present report
is again unfavorable -

2925 W
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19/11

To W -

For Orders

19/11/81

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FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS,

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

NO 164 W

MADRAS, 16 NOVEMBER 1911.

SIR,

I HAVE THE HONOR TO SUBMIT, FOR INFORMATION AND
ORDERS OF GOVERNMENT, INSPECTION REPORT OF MR. GODFREY, BY
EXAMINER, ON THE OFFICE OF THE CONSULTING ARCHITECT :

2. CONSIDERING THAT ALL DISBURSEMENTS ARE MADE FROM
HEAD-QUARTERS DIRECT; THAT THE AGENCY EMPLOYED IS ALMOST
ENTIRELY CONTRACT OR PETTY CONTRACT; THAT SUBORDINATES
IN CHARGE OF WORKS ARE CLOSE TO THE DIVISIONAL OFFICE;
THAT THERE ARE SOME HALF DOZEN WORKS ONLY IN PROGRESS,
THE STATE OF THE ACCOUNTS IS VERY DISCREDITABLE. THERE
IS NO EXCUSE WHATEVER FOR IT. THE ACCOUNTANT HAS HAD
ASSISTANCE AND INSTRUCTION FROM ONE OF THE MYSORE ACCOUNT-
ANTS AND IS BUT A FEW STEPS FROM THE CENTRAL OFFICE FROM
WHICH HE MIGHT READILY OBTAIN ADVICE AT ALL TIMES, BUT
HE SEEMS TO BE IGNORANT OF THE RULES, AND QUITE ASTRAY, AND
I PROPOSE TO SEND ANOTHER ACCOUNTANT IN HIS PLACE TO
INSTITUTE SOMETHING LIKE A SYSTEM.

2. THE IRREGULARITY NOTICED IN PARA 7 OF THE REPORT

OF

OF CHARGING MATERIALS DIRECT TO SUB-HEADS OF WORK INSTEAD OF TO MATERIALS AT SITE TILL USED ON THE SUB-HEADS CONCERNED, SHOWS HOW LITTLE THE RULES ARE OBSERVED. THEN AGAIN, ALTHOUGH THE SCHEDULE OF EXPENDITURE SENT TO THIS OFFICE SHOWS AN OUTLAY OF RS. 20,930-14-7 ON MANUFACTURE OF BRICKS, THE REGISTER OF WORKS, THE CHIEF RECORD OF WORKS IN THE DIVISIONAL OFFICE, SHOWS NO EXPENDITURE WHATSOEVER, THOUGH AN OUTTURN OF OVER RS. 32,000 HAS BEEN OBTAINED. THE IDEA THAT GOVERNMENT HAS SANCTIONED THE PRESENT RATES OF OUTTURN (PARA 8) MUST BE A MISTAKE. AN ESTIMATE SHOWING QUANTITY, KIND, RATE, AND COST, HAS BEEN SANCTIONED, BUT IT DOES NOT AT ALL FOLLOW THAT THE ESTIMATE RATES SHALL BE THE RATES RESULTING FROM ACTUAL MANUFACTURE OPERATIONS. THIS APPARENTLY IS PROVED BY THE FACT THAT THE ACCOUNTS TO END OF SEPTEMBER 1881 SHOW:-

OUTLAY.....	RS. 20,930-14-7
OUTTURN.....	RS. 32,369-6-4
OR A PROFIT OF	RS. 11,000-0-0

SO THAT RATES WHICH HAVE BROUGHT ABOUT THIS PROFIT ARE EVIDENTLY EXCESSIVE AND ARE NOT THE RESULT OF ACTUAL OPERATIONS. IT IS NOT EXPLAINED WHY THE CONSULTING ARCHITECT DID NOT CARRY OUT THE ADJUSTMENT ORDERED IN REGARD TO THE RS. 20,000 (G.O. NO. 914 T.O. D.H. APRIL 1881).

THE CONFUSION IN THE ACCOUNTS OF CONTRACTORS AND PETTY CONTRACTORS IS INEXPLICABLE. BALANCES ARE SHIFTED ABOUT FROM CONTRACT CERTIFICATES TO THE PETTY CONTRACT SCHEDULE, AND VICE VERSA, EVIDENCING A WANT OF SYSTEM AND GREAT MISMANAGEMENT.

5. ATTENTION IS DRAWN TO PARAS II AND 12. THE DELAY IN EFFECTING ADJUSTMENTS WITH MR. CHISHOLM IN HIS DUAL CAPACITY HAS ON PREVIOUS OCCASIONS BEEN BROUGHT TO THE NOTICE OF GOVERNMENT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

P. C. Chisholm

EXAMINER P. T. ACCOUNTS.

DR
16/11

Pb. No. 741 W. 17-2-81
 " " 914 W. 14-4-81.
 " " 840 W. 25-3-81.
 " " 1053 W. 29-4-81.

FROM THE EXAMINER P. V. ACCOUNTS,

MADRAS,

TO THE SECRETARY TO GOVERNMENT,

P. V. DEPARTMENT.

NO. 16426

DATED 16th NOVEMBER 1881.

RECD.

ENCLO. I.

INSPECTION NOTES BY THE DY.
 EXAMINER, ON THE ACCOUNTS OF THE
 ARCHITECT DIVISION. FORWARDS
 WITH REMARKS-----

C-21.11.1881

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MEMORANDUM OF AN INSPECTION BY MR. F. E. GODFREY, DY.
EXAMINER P. V. ACCOUNTS OF THE OFFICE OF THE CONSULTING
ARCHITECT TO GOVERNMENT ON THE 7TH. NOVEMBER 1881.

1. R. F. CHISHOLM ESQ. IS THE CONSULTING ARCHITECT, AND
THE ACCOUNTANT IS MR. DUNPHY.

2. THE DIVISION WAS LAST INSPECTED ON THE 17TH. MARCH
1881.

3. WITH THE EXCEPTION OF PRITY PAYMENTS MADE BY MR.
SUB-ENGINEER LENNON FROM A SMALL IMPREST OF RS. 10, ALL
PAYMENTS ARE MADE BY THE DIVISIONAL OFFICER.

4. THERE IS NO CASH CHEST. CASH SELDOM EXCEEDS ABOUT
RS. 25 WHICH IS DRAWN AT THE BEGINNING OF THE MONTH FOR
OFFICE CONTINGENCIES AND PLACED IN THE HANDS OF THE ACCOUNT-
ANT. MISCELLANEOUS RECEIPTS WHICH ARE SMALL IN AMOUNT
ARE PROMPTLY PAID INTO TREASURY.

5. THE ACCOUNTANT KEEPS THE CASH BOOK WHICH IS NEATLY
AND CORRECTLY WRITTEN UP, AND UP TO DATE. A FEW CORRECTIONS
IN RED INK, INITIALED BY THE ACCOUNTANT, WERE NOTICED.
THESE SHOULD BE INITIALED BY THE CONSULTING ARCHITECT.

AS EACH ENTRY IN THE CASH BOOK IS NOT INITIALED
BY THE CONSULTING ARCHITECT, IT IS DESIRABLE THAT AT LEAST
THE TOTALS BROUGHT FORWARD AND CARRIED OVER SHOULD BE SO
ATTESTED.

and
6. SOME CORRECTIONS IN RED INK, INITIALED BY THE
ACCOUNTANT WERE ALSO NOTICED IN THE CASH ABSTRACT AND
ADJUSTMENT BOOKS. THESE SHOULD ALSO BE INITIALED BY

THE

THE CONSULTING ARCHITECT.

7. THE REGISTER OF WORKS IS NOT IN A SATISFACTORY STATE. THE ACCOUNTANT WAS NOT ABLE TO EXPLAIN WHY THIS IMPORTANT RECORD WAS ALLOWED TO FALL INTO ARREARS. HE SAID THAT ARREARS WERE FIRST CAUSED BY HIS HAVING TO WORK OUT AFRESH THE DETAILS FOR THE "LYING-IN HOSPITAL" WHICH HAD BEEN WRONGLY POSTED BEFORE HIS APPOINTMENT TO THE OFFICE, BUT WITH PROPER MANAGEMENT ESPECIALLY AS THE ACCOUNTS WORK OF THE DIVISION IS NOT HEAVY, THE ADJUSTMENT OF THESE ARREARS SHOULD NOT HAVE INTERFERED WITH CURRENT WORK.

THE FOLLOWING REMARKS SHOW THE PRESENT STATE OF THE REGISTER OF WORKS:-

LYING-IN HOSPITAL. NO EXPENDITURE IS ENTERED FROM FEBRUARY TO JUNE 1881. THE TOTAL OUTLAY UP TO JUNE WAS POSTED IN IN LUMP FROM THE SCHEDULE OF EXPENDITURE BY MR. MOLLAN DURING MR. DUMPHY'S ABSENCE ON LEAVE. THE REGISTER HAS SINCE THEN BEEN POSTED FROM THE WORKS ABSTRACTS UP TO SEPTEMBER 1881. NO MATERIALS ARE SHOWN AT THE SITE OF THIS WORK, ALTHOUGH MATERIALS TO THE VALUE OF RS. 4,182-1-7 WERE TRANSFERRED TO THE POST AND TELEGRAPH OFFICES IN AUGUST 1881; FULL DETAILS SHOULD BE OBTAINED OF THE MATERIALS REMAINING AT THE SITE OF THE WORK AND ENTERED IN PART IV OF THE WORKS ABSTRACTS, IN WHICH ALL RECEIPTS AND ISSUES SHOULD IN FUTURE BE RECORDED FOR POSTING INTO THE REGISTER OF WORKS. THE NECESSARY CREDIT SHOULD OF COURSE BE GIVEN TO SUB-HEADS OF WORK TO WHICH SUCH MATERIALS MAY HAVE BEEN CHARGED AS THE VALUE WILL APPEAR AS MATERIALS AT SITE WELL USED ON SUB-HEADS OR OTHERWISE DISPOSED OF.

TELEGRAPH OFFICE. SOME SUB-HEADS HAVE BEEN POSTED UP TO JULY 1881. MANY ENTRIES ARE IN PENCIL, AND THERE ARE SEVERAL CORRECTIONS. THE WORKS ABSTRACTS ARE SAID TO BE COMPLETE UP TO AUGUST, AND DETAILS OF MATERIALS AT SITE AT THE END OF AUGUST 1881 HAVE BEEN OBTAINED FROM THE SUB-ENGINEER IN CHARGE OF THE WORK. THE REGISTER SHOULD BE COMPLETED WITHOUT FURTHER DELAY. NO WORK VOUCHERS FOR THIS WORK HAVE BEEN SENT TO AUDIT SINCE APRIL 1881.

POST OFFICE. } REGISTERS CORRECTLY POSTED UP;
MONEGAR CHOUSTRY. } BUT NO RATES HAVE BEEN SHOWN FOR
THESE NOR FOR ANY WORKS IN THE
REGISTER.

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MANUFACTURE OF BRICKS. NO OUTLAY HAS BEEN SHOWN IN THE REGISTER. ONLY THE OUTTURN HAS BEEN POSTED UP TO DATE. IT IS STATED THAT WORKS ABSTRACTS ARE BEING PREPARED FOR LABOUR BY THE SUPERVISOR IN CHARGE OF THE BRICK-KILN AND WHEN READY WILL BE COMPLETED BY THE ACCOUNTANT FOR OTHER PAYMENTS. NO DELAY SHOULD BE ALLOWED TO OCCUR IN BRINGING UP THESE ARREARS. WORK VOUCHERS HAVE NOT AS YET BEEN PREPARED FOR OUTLAY ON MANUFACTURE.

8. IN G.O. 914.W OF 4TH APRIL 1881, PARA 24 IT WAS ORDERED THAT A SUM OF RS. 20,000 SHOULD BE CHARGED OFF TO THE POST AND TELEGRAPH OFFICES AS AN EQUIVALENT FOR THE BENEFIT THOSE WORKS WOULD DERIVE FROM THE BRICK AND POTTERY KILNS. PROVISION TO THE EXTENT OF RS. 10,000 EXISTS IN THE ESTIMATES OF EACH OF THE ABOVE WORKS TO MEET THE DEBIT, BUT AS YET NO CHARGE HAS BEEN MADE. ANOTHER COURSE HAS, HOWEVER, BEEN ADOPTED TO REDUCE THE DEBIT ON ACCOUNT OF LAND AND KILNS, VIZ. THE RATE OF ISSUES HAS BEEN FIXED SUFFICIENTLY HIGH TO ALLOW OF 25 PER CENT OF THE WHOLE OUTTURN BEING TAKEN IN REDUCTION OF THE DEBIT WHICH HAS IN CONSEQUENCE BEEN REDUCED TO RS. 16,528 AT THE END OF SEPTEMBER. THE PRESENT RATES OF OUTTURN HAVE IT IS STATED BEEN SANCTIONED BY GOVERNMENT. IF, AS ORDERED BY GOVERNMENT IN THE RESOLUTION ABOVE QUOTED, THE BALANCE AT DEBIT OF LAND AND KILNS WERE NOW WRITTEN OFF AGAINST THE PROVISION IN THE ESTIMATES OF THE POST AND TELEGRAPH OFFICES, THE ISSUE RATES OF MANUFACTURE COULD BE VERY MUCH REDUCED.

THE OUTLAY TO THE END OF SEPTEMBER WAS RS. 80,930-12-7
& THE TOTAL OUTTURN DO DO RS. 32,369-5-4.

9. IT WAS OBSERVED THAT SOME OF THE CONTRACTORS' CERTIFICATES

CATER

WERE NOT CLEARLY KEPT SO AS TO SHOW EXACTLY THE STATE OF EACH MAN'S ACCOUNT IN RESPECT OF EACH WORK. THE NECESSARY INSTRUCTIONS ON THIS POINT HAVE BEEN GIVEN IN THE EXAMINER'S AUDIT NOTE FOR SEPTEMBER 1881.

10. THE PETTY CONTRACT ACCOUNTS SHOW THE FOLLOWING SUMS AS OUTSTANDINGS DUE TO CONTRACTORS:-

RAJOO MOODELLY . . . RS. 11-9-6 SINCE JANUARY 1881.
THANEGARAYA MOODELLY RS. 56-1-6 SINCE DECEMBER 1880.
SAPATATHY NAICKER . . RS. 43-12-0 SINCE JANUARY 1881.

IF CONTRACTORS WERE INVARIABLY PAID UP ON FINAL MEASUREMENT OF COMPLETED WORK SUCH OUTSTANDINGS WOULD BE OF RARE OCCURRENCE. IF THE CONTRACTORS ARE FORTHCOMING THE SUMS DUE SHOULD BE PAID, AND THEIR ACCOUNTS CLOSED AS SOON AS POSSIBLE.

BALANCES ARE NOT AS A RULE WITHHELD FROM CONTRACTORS WHO HAVE NOT FURNISHED SECURITY AS REQUIRED BY CODE PARA 1157 (B).

11. IN THE STOCK PURCHASE AND SALES ACCOUNT THERE ARE SEVERAL ITEMS AMOUNTING TO RS. 108-12-0 DUE BY THE SUPERINTENDENT SCHOOL OF ARTS FOR BRICKS, TILES, AND BURNT SHELL SUPPLIED BY THE CONSULTING ARCHITECT FROM APRIL TO SEPTEMBER 1881. AS MR. CHISHOLM IS IN CHARGE OF BOTH THESE OFFICES THERE SHOULD BE NO DIFFICULTY IN CARRYING OUT THE NECESSARY ADJUSTMENTS.

12. IN THE DEPOSIT ACCOUNT THERE IS A SUM OF RS. 136 RECEIVED IN TRANSFER FROM THE PRESIDENCY DIVISION IN JULY 1881 ON ACCOUNT OF AN OVERPAYMENT MADE BY THE SCHOOL OF ARTS FOR BURNT SHELLS SUPPLIED BY THE LATTER DIVISION. THE AMOUNT SHOULD BE REFUNDED TO THE SCHOOL OF ARTS.

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13. A STATEMENT OF MONTHLY RECEIPTS, ISSUES AND BALANCES OF TOOLS AND PLAIN IS KEPT UP FROM INFORMATION OBTAINED FROM SUBORDINATES WHO DO NOT HOWEVER FURNISH REGULAR MONTHLY RETURNS. STOCK WAS TAKEN IN MAY 1881. SOME TOOLS ARE REPORTED TO BE UNRECOVERABLE. THE HALF YEARLY RETURN IS READY FOR SUBMISSION TO THE EXAMINER.

14. THE HALF-YEARLY RETURNS OF STOCK ARE DUE FOR MARCH AND SEPTEMBER 1881. THE ACCOUNTANT WAS NOT ABLE TO EXPLAIN THE CAUSE OF DELAY IN THE PREPARATION OF THE FORMER. AS BOTH RETURNS ARE NEARLY READY THEY SHOULD BE SENT TO THE EXAMINER AS SOON AS POSSIBLE.

15. A REGISTER SHOULD BE KEPT OF SECURITIES AND SAVINGS BANK PASS BOOKS ETC. DEPOSITED BY CONTRACTORS, SHOWING WITH WHOM THE DOCUMENTS ETC. ARE LODGED FOR SAFE CUSTODY.

16. IT IS STATED THAT THERE ARE NO GOVERNMENT BUILDINGS IN CHARGE OF THE CONSULTING ARCHITECT EXCEPT THOSE UNDER CONSTRUCTION. THE REGISTER OF GOVERNMENT BUILDINGS ALLUDED TO IN THE LAST INSPECTION REPORT DOES NOT THEREFORE APPEAR TO BE NECESSARY.

F. E. Goadby

BY EXAMINER P.W. ACCOUNTS.

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to

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No 2926 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 23rd Nov 1881
Read the following

From the Secy of P.W.D. H.S. No 1624 W of 16 Nov 1881.

Communicated to
the Consq. Architect
to Fort. whose very
serious attention is
called to the several
irregularities noticed
by the Examiner of Public
Works Accounts, & for
explanation with re-
ference to the points
alluded to in the
latter part of para
3 & in para 5 of the
Examiner's letter.

2. Although it
is

is possible some little
neglect to attend to the
instructions conveyed
in G.O's No 810 W & 25-
March & No 1053 W & 23-
April 1881 may have ac-
curred owing to Mr.
Chisholm's absence in
Europe, yet this should
no longer be allowed
to exist now that he
has returned.

3. It is observed that
the Examiner has promised
to send a fresh accountant
to the office, & give any
assistance that his own
office can afford.

Cy

[Signature]

21/11/81

C 21.11

To the Comr Architect & Engrs

Dear P.W. Esq

Sept 2-12-81