

(1) Number of pages 16
(2) Date of repair _____
(3) Initials of the Referencer long ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No. 1110 W
B.P. No. _____

Press.
Mis. _____

Dated 3 - 5 - 1882 197.

V. S. M

Not to be folded or roughly handled

1110 W
1

3RD MAY 1882, No. 1110 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 21.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th April 1882, No. 14 W.:—

I have the honor to submit, for information and orders of Government, my inspection notes of the office of the Consulting Architect to Government.

ENCLOSURE.

NOTES of inspection by the Examiner of Public Works Accounts of the Office of the Consulting Architect to Government on the 21st April 1882.

1. The last inspection of the office was in November 1881.
2. R. F. Chisholm, Esq., is the Consulting Architect; Authemulam Mudaliar, the Accountant.
3. The arrangements for the making and record of disbursements are the same as last reported. Cash book totals, as also corrections, are initialled by the Consulting Architect. The imprest account of Mr. Lennon should have noted upon it the date and manner of recoupment.
4. The Register of Works is now posted to date and is very neatly and properly kept. Columns should be opened in it to correspond with part II of the work voucher, to obviate the necessity of keeping copies of work vouchers for office use. A revised estimate is under preparation for the Post and Telegraph offices building.
5. The Rs. 20,000 referred to in paragraph 8 of last report has been charged off. The question of the manufacture account is noticed farther on.
6. The Miscellaneous Advance Account, Deposit Account, and Contractors' Accounts are clear of all outstandings, except an item of Rs. 15-10-0 due to a contractor, which should be paid off. From contractors the deduction of 10 per cent. should be regularly made when bills are passed for payment.
7. In the stock purchase and sales account items aggregating Rs. 15-3-0 are outstanding for recovery, regarding which more prompt action should have been taken. It should be seen to at once.
8. Paragraph 13 of last report has not been attended to. The sub-divisional monthly returns of tools and plant should be furnished.
9. The stock in the division consists of building materials valued at Rs. 1,422. The rest, Rs. 5,219, is manufacture in progress.
10. The debit against manufacture is a fictitious one, inasmuch as it is a balance resulting from certain arbitrary adjustments which should have been effected long ago, such for instance as the item referred to in paragraph 5 above. The debit should of course represent stuff on the ground to be used for manufacture, value of manufactures in progress, and value of outturn not yet credited to manufacture as outturn. A statement should be prepared to show what the proper debit is, and the difference between that (revaluation) debit and the book debit will no doubt prove that the latter is excessive. The over-debit must consequently be transferred from Manufacture to "Stock" if there be articles in stock from previous outturn capable of bearing increased rates; if not, then to "Works," in such proportions to each work as the Consulting Architect may deem justifiable. The manufacture account should thus start with a correct

revalued debit, and it will be for the Consulting Architect to determine at what rates his outturn should be valued to prevent the hitherto erroneous profits which have been made to appear as resulting from manufacturing operations. This matter should be taken up without delay, and the new account started on 1st May next.

11. The book value of "materials at site" of the Post and Telegraph offices is Rs. 52,000 in round numbers. This is, however, not correct, for there is little doubt that much of the material has been put into the work, but that the transfer of the value from the suspense to the final sub-head has not been effected. It is very important that verification of materials at site should be made periodically, especially where so large an accumulation exists. The Consulting Architect stated that steps would be taken to effect now the adjustments between the sub-heads and so to reduce the amount under materials at site to what it should properly be. It would be advantageous to make these adjustments in the accounts for March (supplementary) 1882. The statements said to be under preparation with the above object should be expedited.

12. It would much simplify reference from one to another of the several accounts statements if monthly accounts were filed together for each month instead of in separate files for separate account documents. The office is now in good order and everything is up to date.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

No. 22.

ORDER—dated 3rd May 1882, No. 1110 W., Public Works.

Communicated to the Consulting Architect to Government, whose attention is called to the remarks and suggestions of the Examiner of Public Works Accounts.

2. The Government note with satisfaction the improvement that has taken place in the state of this office since the date of last inspection.

(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. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Gpbt. of {1882} Madras.
PUBLIC WORKS.

Dated May, 3rd.

Recd.

Encl.

G.O., 3rd May 1882, No. 1110 W.

MAY.
Nos. 21-22.

Inspection Notes.

Examiner of Public Works Accounts—of
the office of the Consulting Architect to
Government.

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 14 M.

MADRAS 24 APRIL 1882.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT MY INSPECTION NOTES OF THE OFFICE OF
THE CONSULTING ARCHITECT TO GOVERNMENT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. P. K. Rao

EXAMINER P.W. ACCOUNTS.

1110 W
3

21/4

24/4

27268-22-11-81.

FROM THE EXAMINER P.W. ACCOUNTS,
MADRAS.

TO THE SECRETARY TO GOVERNMENT,
P.W. DEPARTMENT.

NO. 14/11

DATED 24 APRIL 1902.

RECD.

ENCLOSURE 1.

INSPECTION NOTES OF THE
OFFICE OF THE CONSULTING ARCHITECT,
FORWARDED FOR INFORMATION AND ORDERS
OF GOVT. THE-----

NOTES OF INSPECTION BY THE EXAMINER P.W. ACCOUNTS
OF THE OFFICE OF THE CONSULTING ARCHITECT TO GOVERNMENT
ON THE 21ST APRIL 1902.

THE LAST INSPECTION OF THE OFFICE WAS IN NOVEMBER
1901.

2. R.V. MICHELM ESQ. IS THE CONSULTING ARCHITECT.
ANTHEMULAM MUDALIAR THE ACCOUNTANT.

3. THE ARRANGEMENTS FOR THE MAKING AND RECORD OF
DISBURSEMENTS ARE THE SAME AS LAST REPORTED. CASH BOOK
TOTALS AS ALSO CORRECTIONS ARE INITIALED BY THE CONSULT-
ING ARCHITECT. THE IMPREST ACCOUNT OF MR. LEMMON SHOULD
HAVE NOTED UPON IT THE DATE AND MANNER OF RECOUPMENT.

4. THE REGISTER OF WORKS IS NOW POSTED TO DATE AND IS
VERY NEATLY AND PROPERLY KEPT. COLUMNS SHOULD BE OPENED
IN IT TO CORRESPOND WITH PART II OF THE WORK VOUCHER, TO
OBLIATE THE NECESSITY OF KEEPING COPIES OF WORK VOUCHERS
FOR OFFICE USE. A REVISED ESTIMATE IS UNDER PREPARATION
FOR THE POST AND TELEGRAPH OFFICES BUILDING.

5. THE RS. 20,000 REFERRED TO IN PARA 8 OF LAST REPORT
HAS BEEN CHARGED OFF. THE QUESTION OF THE MANUFACTURE
ACCOUNT IS NOTICED FARTHER ON.

6. THE MISCELLANEOUS ADVANCE ACCOUNT, DEPOSIT ACCOUNT,
AND CONTRACTORS' ACCOUNTS ARE CLEAR OF ALL OUTSTANDINGS,
EXCEPT AN ITEM OF RS. 15-10-0 DUE TO A CONTRACTOR WHICH
SHOULD BE PAID OFF. FROM CONTRACTORS THE DEDUCTION OF

10 PER CENT SHOULD BE REGULARLY MADE WHEN BILLS ARE PASSED FOR PAYMENT.

7. IN THE STOCK PURCHASE AND SALES ACCOUNT ITEMS AGGREGATING RS. 15-3-0 ARE OUTSTANDING FOR RECOVERY, REGARDING WHICH MORE PROMPT ACTION SHOULD HAVE BEEN TAKEN. IT SHOULD BE SEEN TO AT ONCE.

8. PARA 13 OF LAST REPORT HAS NOT BEEN ATTENDED TO. THE SUB DIVISIONAL MONTHLY RETURNS OF TOOLS AND PLANT SHOULD BE FURNISHED.

9. THE STOCK IN THE DIVISION CONSISTS OF BUILDING MATERIALS VALUED AT RS. 1,422. THE REST RS. 5,219 IS MANUFACTURE IN PROGRESS.

10. THE DEBIT AGAINST MANUFACTURE IS A FICTITIOUS ONE INASMUCH AS IT IS A BALANCE RESULTING FROM CERTAIN ARBITRARY ADJUSTMENTS WHICH SHOULD HAVE BEEN EFFECTED LONG AGO. SUCH FOR INSTANCE AS THE ITEM REFERRED TO IN PARA 5 ABOVE. THE DEBIT SHOULD OF COURSE REPRESENT STUFF ON THE GROUND TO BE USED FOR MANUFACTURE, VALUE OF MANUFACTURES IN PROGRESS, AND VALUE OF OUTTURN NOT YET CREDITED TO MANUFACTURE AS OUTTURN. A STATEMENT SHOULD BE PREPARED TO SHOW WHAT THE PROPER DEBIT IS, AND THE DIFFERENCE BETWEEN THAT (REVALUATION) DEBIT AND THE BOOK DEBIT WILL NO DOUBT PROVE THAT THE LATTER IS EXCESSIVE. THE OVER-DEBIT MUST CONSEQUENTLY BE TRANSFERRED FROM MANUFACTURE TO 'STOCK' IF THERE BE ARTICLES IN STOCK FROM PREVIOUS OUTTURN CAPABLE OF BEARING INCREASED RATES; IF NOT, THEN TO 'WORKS', IN SUCH

PROPORTIONS

11. PROPORTIONS TO EACH WORK AS THE CONSULTING ARCHITECT DEEM JUSTIFIABLE. THE MANUFACTURE ACCOUNT SHOULD THUS START WITH A CORRECT REVALUED DEBIT, AND IT WILL BE FOR THE CONSULTING ARCHITECT TO DETERMINE AT WHAT RATES HIS OUTTURN SHOULD BE VALUED TO PREVENT THE HITHERTO ERRONEOUS PROFITS WHICH HAVE BEEN MADE TO APPEAR AS RESULTING FROM MANUFACTURING OPERATIONS. THIS MATTER SHOULD BE TAKEN UP WITHOUT DELAY, AND THE NEW ACCOUNT STARTED ON 1ST MAY NEXT.

12. THE BOOK VALUE OF 'MATERIALS AT SITE' OF THE POST AND TELEGRAPH OFFICES IS RS. 52,000 IN ROUND NUMBERS. THIS IS, HOWEVER, NOT CORRECT, FOR THERE IS LITTLE DOUBT THAT MUCH OF THE MATERIAL HAS BEEN PUT INTO THE WORK, BUT THAT THE TRANSFER OF THE VALUE FROM THE SUSPENSE TO THE FINANCIAL SUB HEAD HAS NOT BEEN EFFECTED. IT IS VERY IMPORTANT THAT VERIFICATION OF MATERIALS AT SITE ^{should} BE MADE PERIODICALLY, ESPECIALLY WHERE SO LARGE AN ACCUMULATION EXISTS. THE CONSULTING ARCHITECT STATED THAT STEPS WOULD BE TAKEN TO EFFECT NOW THE ADJUSTMENTS BETWEEN THE SUB HEADS AND SO TO REDUCE THE AMOUNT UNDER MATERIALS AT SITE TO WHAT IT SHOULD PROPERLY BE. IT WOULD BE ADVANTAGEOUS TO HAVE THESE ADJUSTMENTS IN THE ACCOUNTS FOR MARCH (SUPPLEMENTARY) 1902. THE STATEMENTS SAID TO BE UNDER PREPARATION WITH THE ABOVE OBJECT SHOULD BE EXPEDITED.

13. IT WOULD MUCH SIMPLIFY REFERENCE FROM ONE TO ANOTHER OF THE SEVERAL ACCOUNTS STATEMENTS, IF MONTHLY ACCOUNTS WERE FILED TOGETHER FOR EACH MONTH, INSTEAD OF

11

IN SEPARATE FILES FOR SEPARATE ACCOUNT DOCUMENTS. THE
OFFICE IS NOW IN GOOD ORDER AND EVERYTHING IS UP TO DATE.

D. L. Curran

EXAMINER P.W. ACCOUNTS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 3rd May 1882
Read the following:—

From the Secy P.W.D. W.S. by 14th W of 24th April 82

Communicated
to the Consulting Architect
to Govt. whose attention
is called to the remarks
& suggestions of the
Examiner P.W. Accts.

2. The Govt. note with
satisfaction the im-
provement that has
taken place in the
state of this office
since the date of
last inspection.

To the Comy Accts to Govt
" Secy P.W.D.

25.4.82

W. S.
29/4/82

17/26/4 Ret 3/5
C. 10. 6. 13

2592.

Gobt. of 1881 Madras.
PUBLIC WORKS.

To

Dated

Issued

Recd.

G. O. 3rd May 1881 No. 1110 W.

Nos. 21522

Inspection notes
By Mr. W. A. S.—
of the office of the
Cane Bank for
to work.