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(1) Number of pages 16
(2) Date of repair 28/4/87
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No.	2818(W)	Press.
B.P. No.		Mis.
Dated 26-10-1882 197.		

Not to be folded or roughly handled

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2818

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 183.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 17th October 1882, No. 125 W.:—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner of his inspection of the office of the Consulting Architect.

2. In regard to the verification of materials at site of works, there is little doubt that owing to the very confined space at the Post and Telegraph Offices it is extremely difficult to take stock of stuff brought to site. It is therefore the more necessary that the rates of work executed be carefully scrutinised, so that there may be a tolerable certainty that materials have been charged to the executed sub-heads. In paragraph 11 of last report it was pointed out that executed sub-heads had not borne the cost of materials put in, and that consequently the value under "materials at site" was not represented by stuff on the ground. While the rigid scrutiny of rates compared with executed work would tend to check in a measure the issue of materials, it would not check the transfer adjustment of the value from the suspense to the final sub-head, and the consequence might be that, by the omission of such adjustment, the work when finished would still show an item under materials at site, the equivalent of which had been already included in rates of work done, or in short, a double debit. The subordinate in charge of the work should therefore submit a statement of materials and value transferred monthly from materials at site to the final sub-head, and progress and rates should be carefully watched.

3. There has been extraordinary delay in opening the new accounts for manufacture. It should have been done six months ago. The rating of outturn is evidently too high. In April 1882 the balance at *debit* of manufacture was Rs. 5,000; at end of August there was a *credit* balance of Rs. 1,400. To adjust this fictitious credit month after month is troublesome, and the Consulting Architect should be required to revise rates at once. In September 1881 (see paragraph 3 of my letter No. 164 W. of 16th November 1881, G.O. No. 2926 W. of 23rd November 1881,) there was a fictitious profit of Rs. 11,000 in the manufacture account, and there will be a repetition of this soon, if rates continue as at present.

4. The amount of reserve stock was determined only a month ago, and its having been exceeded requires explanation.

5. The irregularity noticed in paragraph 12 of the report requires the notice of Government.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, of the Office of the Consulting Architect, on the 11th October 1882.

The last inspection was on the 21st April 1882.

2. R. F. Chisholm, Esq., is the Consulting Architect. Mr. A. Stephens (who on the 8th instant succeeded Anthimula Mudaliar) is the Accountant.

3. Mr. Lennon still holds an imprest of Rs. 10, and is the sole disburser other than the Consulting Architect. He is in sub-charge of the Post and Telegraph offices. The imprest accounts are in order and properly disposed of in the cash-book.

4. The average cash in hand amounts to about Rs. 20, which is kept by the Accountant who has charge of the cash-chest, and keeps the cash-book. It and the cash abstract book were carefully examined and appear to be in order generally.

5. The register of works is very neat, and well kept, but with reference to paragraph 11 of the last Inspection Report respecting this office, the Consulting Architect now finds it impracticable to thoroughly verify materials at site of works, and the question seems to need final decision as to what is to be done in order to set matters in this respect on a proper footing, in accordance with the Examiner's remarks, *vide* G.O., No. 1110 W. of 3rd May 1882, paragraph 11.

The total amount at debit of materials at site of works on 31st August last was Rs. 47,455 in respect of works costing over Rs. 2,500 each.

6. *Constructing Telegraph Office at Madras.*—The net decrease in the month of April last, of materials at site, which is shown by the work abstract to have been Rs. 1,936-5-1, appears in the register of works as Rs. 1,686-12-4, the value of materials at site at end of August in the work abstract consequently differing from that in the register of works by Rs. 249-8-9. The Consulting Architect promised to investigate the matter. A revised estimate for the above work has gone up to Government.

7. *Picture Gallery at School of Arts.*—Some of the sub-heads show the outlay to be in excess of sanction, and although the total sanction is not yet exceeded, it probably will be shortly, as the materials at site (which it is understood will all be used on the work) aggregate Rs. 1,542 in value.

8. *Post Office at Madras.*—A revised estimate has gone up. The materials at site of this work amount to Rs. 11,549, and are said to be not altogether separate from those of the Telegraph Office.

9. *Erecting Monegar Choultry Medical School.*—The outlay on this work has exceeded the sanctioned estimate, thus:—

Estimate ...	...	...	...	...	...	...	...	...	...	Rs.
Outlay ...	...	...	...	...	...	...	...	...	...	16,080
										16,699
									Excess ...	619

to which has to be added materials at site (since put into the work) amounting to Rs. 1,838.

10. With reference to paragraph 10 of the last report on this office (see G.O., No. 1110 W. of 3rd May last) the new account of Manufactures is promised from November 1882. There was at the end of August a fictitious credit balance at *Manufactures* of Rs. 1,393-6-1, caused by charging the outturn off at too high a rate to works. This should be adjusted by crediting such works (by debit to *Manufactures*) proportionately to the amount previously over-debited to each; and with a view to future accuracy the rate of outturn should be re-arranged.

11. The sanctioned limit of stock (*vide* G.O. No. 2308 W. of 7th September 1882) in this division, Rs. 15,000, is exceeded, the balance at end of August being Rs. 18,079.

12. Two men who assist the Accountant, one at Rs. 25 and the other at Rs. 20, per month, are charged to the estimate for Post and Telegraph offices, in equal proportion. They do general work in accounts, and are not merely employed for the above works. They should therefore be brought on the staff of the office in regular course.

13. In the contractors' accounts two little items of twelve rupees each, due to contractors since March last, were noticed. Steps are being or will be taken to settle these.

14. Everything that has not been noticed here is in good order, and all the suggestions in last report, except such as are noticed here, have been attended to.

No. 184.

ORDER—dated 26th October 1882, No. 2818 W., Public Works.

Communicated to the Consulting Architect to Government for information and guidance.

2. Special attention is directed to the remarks in paragraph 10 of the Deputy Examiner's report, and arrangements should be made to adjust the rates so as to prevent a recurrence of fictitious balances in the manufacturing account.

3. The amount of reserve stock should be reduced as soon as possible to the limit sanctioned in G.O., No. 2308 W., dated 7th September 1882.

4. Explanation should be submitted on the subject of paragraph 12 of the report.

(True Extract.)

Lieut.-Col., R.E.,
Ag. Under Secy. to Govt., P.W.D.

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

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 26th.

Recd.

Encl.

G.O., 26th Oct. 1882, No. 2818 W.

OCTOBER.
Nos. 183-184.

Office of the Consulting Archi-
tect to Government.

*Inspection Notes of the — by the Deputy
Examiner, Public Works Accounts, commu-
nicated to the Consulting Architect for
guidance.*

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department.

No. 125 W.

Madras, 17th October 1882.

Sir,

I have the honor to submit for information and
orders of Government notes by the By, Examiner of his inspection
of the Office of the Consulting Architect.

2. In regard to the verification of Materials at Site
of works, there is little doubt that owing to the very confined
space at the Post and Telegraph Offices it is extremely
difficult to take stock of stuff brought to site. It is
therefore the more necessary that the rates of work executed
be carefully scrutinised, so that there may be a tolerable
certainty that materials have been charged to the the executed
sub heads. In para 11 of last report it was pointed out that
executed sub heads had not borne the cost of materials put in,
and that consequently the value under "Materials at Site"
was not represented by stuff on the ground. While the rigid
scrutiny of rates compared with executed work would tend to
check in a measure the issue of materials, it would not check

the transfer adjustment of the value from the suspense to the final sub head, and the consequence might be that, by the omission of such adjustment, the work when finished would still shew an item under Materials at Site, the equivalent of which had been already included in rates of work done, or in short, a double debit. The Subordinate in charge of the work should therefore submit a statement of materials and value transferred monthly from Materials at Site to the final sub head, and progress and rates should be carefully watched.

3. There has been extraordinary delay in opening the new Accounts for Manufacture. It should have been done six months ago. The rating of outturn is evidently too high. In April 1882 the balance at debit of Manufacture was Rs. 5,000; at end of August there was a credit balance of Rs. 1,400. To adjust this fictitious credit month after month is troublesome and the Consulting Architect should be required to revise rates at once. In September 1881, (see para 3 of my letter No. 164 W. of 16th. November 1881, G.O. No. 2926 W. of 23rd. November 1881) there was a fictitious profit of Rs. 11,000 in the Manufacture Account, and there will be a repetition of this soon, if rates continue as at present.

4. The amount of Reserve Stock was determined only a month ago, and its having been exceeded requires explanation.

5. The irregularity noticed in para 12 of the report requires the notice of Government.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Davidson

Examiner P.W. Accounts.

Enclosure 28/8/82
Notes of Inspection by Mr. H. Rainier, Dy. Examiner, of the Office of the Consulting Architect, on the 11th. October 1882.

The Last Inspection was on the 21st. April 1882.

2. R. F. Chisholm Esquire is the Consulting Architect. Mr. A. Stephens (who on the 8th. instant succeeded Authimula Mudaliar) is the Accountant.

3. Mr. Lennon still holds an Imprest of Rs. 10, and is the sole disburser other than the Consulting Architect. He is in ^{sub} charge of the Post and Telegraph Offices. The Imprest Accounts are in order, and properly disposed of in the Cash Book.

4. The average cash in hand amounts to about Rs. 20, which is kept by the Accountant who has charge of the Cash Chest, and keeps the Cash Book. It and the Cash Abstract Book were carefully examined and appear to be in order generally.

5. The Register of Works is very neat, and well kept, but with reference to para 11 of the Last Inspection Report respecting this Office, the Consulting Architect now finds it impracticable to thoroughly verify Materials at Site of works and the question seems to need final decision as to what is to be done in order to set matters in this respect on a proper footing- in accordance with the Examiner's remarks, vide G.O. No. 1110 W. of 3rd. May 1882, para 11.

The total amount at debit of Materials at Site of Works on 31st. August last, was Rs. 47,455 in respect of works costing over Rs. 2,500 each.

6. Constructing Telegraph Office at Madras. The net decrease in the month of April last, of Materials at Site, which is shown by the Work Abstract to have been Rs.1,936-5-1 appears in the Register of Works as Rs.1,686-12-4, the value of Materials at Site at end of August in the Work Abstract consequently differing from that in the Register of Works by Rs.249-8-9. The Consulting Architect promised to investigate the matter. A revised Estimate for the above work has gone up to Government.

7. Picture Gallery at School of Arts. Some of the sub-heads shew the outlay to be in excess of sanction and although the total sanction is not yet exceeded, it probably will be shortly, as the Materials at Site (which it is understood will all be used on the work) aggregate Rs.1,542 in value.

8. Post Office at Madras. A Revised Estimate has gone up. The Materials at Site of this Work amount to Rs.11,549, and are said to be not altogether separate from those of the Telegraph Office.

9. Erecting Monegar Choultry Medical School. The outlay on this work has exceeded the Sanctioned Estimate, thus:-

Estimate.....	Rs.16,080
Outlay.....	16,699
Excess.....	619

to which has to be added Materials at Site (since put into the work) amounting to Rs.1,838.

10. With reference to para 10 of the Last Report on this Office (see G.O.No.1110 W.of 3rd.May last) the new Account of Manufactures is promised from November 1882. There was at the end of August, a fictitious credit balance,

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113
at Manufactures of Rs.1,393-6-1 caused by charging the outturn off at too high a rate to works. This should be adjusted by crediting such works (by debit to Manufactures) proportionately to the amount previously over debited to each; and with a view to future accuracy the rate of outturn should be rearranged.

11. The sanctioned limit of stock (vide G.O.No.2308 W. of 7th.September 1882) in this Division, Rs.15,000, is exceeded, the balance at end of August being Rs.18,079.

12. Two men who assist the Accountant one at Rs.25, and the other at Rs.20, per month, are charged to the Estimate for Post and Telegraph Offices, in equal proportion. They do general work in Accounts, and are not merely employed for the above Works. They should therefore be brought on the staff of the Office in regular course.

13. In the Contractors' Accounts two little items of twelve Rupees each, due to Contractors since March last, were noticed. Steps are being or will be taken to settle these.

14. Everything that has not been noticed here, is in good order, and all the suggestions in last report, except such as are noticed here, have been attended to.

H. Raines

Dy. Examiner P.W.Accounts.

A. 9144. 4-4-81.
 " 10538-23-4-4
 " 29268-23-11-4
 " 11104-3-5-82.
 " 23094-7-9-4

FROM,
 The Examiner P.W. Accounts,
 Madras.
 To,
 The Secretary to Government,
 P. W. Department.

No. 125W.

19.10.82

Dated 19th October 1882.
 Recd.

Enclo. 1.

Notes of Inspection of the
 Office of the Consulting Architect
 Division by the Dy. Examiner. For-
 wards for information and orders
 of Government with remarks.

22/28.10
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No 2818 W
 PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 26th October 1882
 Read the following:—

Letter from the Examiner
 J. W. Aerts. Madras
 { No. 125 W of 17th Oct. 1882

Communicated to the
 Consulting Architect to Govt
 for information and guidance.

2. Special attention is
 directed to the remarks
 in para 10 of the Deputy
 Examiner's report, and arrange-
 ments should be made to
 adjust the rates so as to
 prevent a recurrence of
 fictitious balances in the
 manufacturing account

3. The amount of revenue
 stock should be reduced

as soon as possible to
the limit sanctioned in
G.O. No 2308 W dated 7th
September 1882.

4. Explanation should be
submitted on the subject
of para 12 of the report.

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1/11/82

Chief Architect to Govt
Examiner S. W. Anon. 11

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R.S.
1/11/82

28/8
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7091.

Gobt. of (1882) Madras.
PUBLIC WORKS.

27/10

Dated

Recd.

Encl.

G. O. 25th Apr 1882, No. 28782

Nos. 183/5184

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to work.
Inspection holes
of the ————
by the Mwa Council
to the Cagor
medium

26/10

20/6/10

Ento in Receipt Register