(1) Number of pages 18

(2) Date of repair Nov

(3) Initials of the Referencer

TAMIL NADU ARCH

GOVERNMENT OF TAMIL NADU

P.W. DEP

G.O. No.
B.P. No. 2608-W

Dated 5-11-1885

Not to be folded or roughly handled

5th November 1885, No. 2608 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public W
Accounts, to the Secretary to Government, Public Works Departm
dated Madras, 24th October 1885, No. 71 W.:—

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

2. The office is in good order, but the attention of the Consulting Architect
of his accountant is necessary to the points generally noted in the report, and
especially to the more punctual submission of ten-day reports (paragraph 9);
accuracy of the allocation of expenditure (paragraphs 10 and 11), which should
under the full cognisance and authority of the divisional officer; the systematic
methodical monthly relief to the "land and kilns" account by adequate charge
"manufacture" (paragraph 17), and proper watch over the rates of outturn.

Enclosure.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accou
Madras, of the office of the Consulting Architect to Government, Madras, on the
and 20th October 1885.

R. F. Chisholm, Esq., the Consulting Architect, and A. Krishnaswami Rao, the accounta
were present. The office was last inspected by an accounts officer on the 1st October 1884 (
G.O., No. 2515 W., dated 13th October 1884).

2. Mr. Chisholm is the only disburser, and draws only on the Bank of Madras; the s
divisional officers, Mr. Stephens, Honorary Assistant Engineer, and Sergeant Smith, R.E., holdi
imprests of Rs. 750 and Rs. 200, respectively. The bank pass-book was examined and fou
correct up to 15th October 1885.

3. *Cash accounts.*—The cash-book is neatly kept. It is written up usually by the accountan
but sometimes when he is busy by a clerk; it is initialled by Mr. Chisholm at the head a
foot of each page; corrections are also initialled by him, but are not usually made in red i
(*vide* note 8 on form No. M. 3). The necessary certificate at the end of each month is signe
by Mr. Chisholm.

4. Imprest cash accounts are filed consecutively; they are in order, except that the chequ
number by which they are recouped is not invariably noted.

5. The counterfoils of cheque-books are correctly written up; the current cheque-book
kept in the cash-chest, the key being in the accountant's custody. Cheque-books should be i
the personal custody of the officer using them (Code, paragraph 1887).

6. The cash abstract book is neat and posted up to date.

7. Miscellaneous receipts are, as a rule, promptly paid into the bank; there are at presen
no outstandings.

8. *Work accounts.*—The accounts of the "new Ophthalmic Hospital at Madras"
and of "opening a new public road, &c., in Chepâk Park" for August 1885 were tested with generally
satisfactory results; all payments were supported by proper vouchers, stamped where necessary.
Contract certificates brought from Central office agree with duplicates. Measurement sheets
are sent in with all bills, but the page of the measurement book is not noted on them, nor are
the measurement books when filled up sent to the divisional office for record.

9. The initial accounts of daily labor are not quite satisfactory. The nominal muster rolls do not show dates of payment, nor are they signed by a witness. The ten-day reports are said not to reach the divisional office till six or eight days after the period to which they refer; there can be no reason why they should not be sent in on the 1st or 2nd day after.

10. The allocation of charges to sub-heads does not appear very accurate, *e.g.*, "coping of boundary wall" provided for in the estimate under "brickwork in superstructure" is charged to "brickwork in foundations and basement," and a municipal charge for water used in building is charged to "piping, &c., to be laid by the municipality."

11. There are large adjustments between sub-heads, in rectification of erroneous charges, made by the accountant on verbal instructions from the sub-divisional officer, *e.g.*—

	RS.	A.	P.
Facing with pressed bricks	+ 75	0	0
Brickwork in upper story	− 475	0	0
Staircase	+ 1,659	0	0
Wooden railings for verandahs	+ [illegible]	0	0
Teakwood, wrought and put up	− 2,380	0	0
Contingencies	− 278	8	7

12. In the ten-day reports cost of each sub-head is shown separately; by lumping those estimated at Rs. 200 and under some accounts work would be saved, and more by adopting the "normal cost system" for works estimated Rs. 10,000 and under, which Mr. Chisholm promised to do.

13. Vouchers for piece-work, bills for materials, &c., have not hitherto been sent to the Central office unless for amounts exceeding Rs. 50; but in future all such vouchers will be sent.

14. The sub-head "leaded class" in the "Ophthalmic Hospital" has been charged with expenditure on manufacture of leaded class, some of which has been used on other works; it would have been more correct to open an account under stock manufacture.

15. *Stock and tools and plant.*—The monthly and half-yearly returns are in order and up to date.

16. *Stock manufacture.*—The only manufacture in progress is that of bricks, tiles, &c., at the Government brickfields; the initial accounts of this work are in order; outturn is entered monthly from stock form No. M. 10. The register of manufacture operations does not show any quantities, but simply lump sums for "moulding," "loading and unloading," &c. Quantities and rates should be shown in future in accordance with the abstract estimate. "Land, kilns, &c.," was credited in September by debiting—

	RS.
"Firing"	100
"Moulding"	400

In the new form No. M. 38 A there is a special sub-head, "land and kilns," to which these credits should be debited. The nominal muster roll for August 21st to 31st shows two "gardeners" charged to "petty supervision." This appears to require explanation.

17. *Land and kilns.*—The amounts which have been debited to this head, viz.—

	RS.
Wallajah Bagh	16,000
Sheds, &c.	1,500
Total ...	17,500

has been reduced by the end of September to Rs. 13,967, the credits during the current year being in—

	RS.
April	100
May	100
June	400
July	400
August	800
September	1,033

Of this last amount, Rs. 533 is the difference between value of stock by half-yearly return and by stock account current. It appears advisable to fix an approximate period within which the debit to "land and kilns" should be worked off, and then to debit "manufacture" either by a fixed monthly sum, or by a percentage on outturn accordingly.

At present, notwithstanding the heavy debits of the last few months, the manufacture account has worked to a large profit; this appears to show that the outturn rates fixed last March are somewhat too high.

18. *Materials at site.*—At the end of August there were materials at site of only one work, viz., improvements to South Beach Promenade Rs. 902. Part IV of work abstract is signed by sub-divisional officers as acknowledging material account to be correct.

There is no case in the division of a contractor's undertaking an entire work and obtaining payment for materials brought to site before they are used on the work.

19. *Miscellaneous advances.*—The only outstandings are—

(*a*) Advance of travelling allowance to a draftsman ordered to Ootacamund on special duty on August 31st, claimed in travelling allowance bill for September.

(*b*) Blank service books produced.

(*c*) A small balance due from the Madras municipality for work done for it and inadvertently paid for by this department.

20. *Contracts.*—The contractors' ledger is in order; it is signed by the contractors occasionally when they attend the divisional office.

21. *Petty contracts.*—There are some outstandings since March 1885. It was explained that work had been stopped, but has now been resumed by the petty contractors.

22. *Deposits.*—There is only one security deposit of Rs. 500, which is in the Government Savings Bank; the pass-book was produced. It should be sent to have interest entered, which has not been done since the deposit was made in 1882.

23. The *register of buildings* is in order; valuations made in order to check the municipal assessment are being inserted. There is no register of miscellaneous revenue.

24. *Service stamps* are properly accounted for.

25. The *divisional code* is not posted quite up to date; standing orders should be posted as soon as received.

26. *Corrections advised in audit notes* have been carried through office copies of accounts.

27. Service books are maintained for those members of the permanent establishment for whom they are necessary; that of Sergeant Smith, R.E., should be reattested as the entries on the first page were made in 1879.

28. There is a divisional rate book corrected to March 1885.

29. The accountant appears to be efficiently assisted and to be well acquainted with his work.

ORDER—dated 5th November 1885, No. 2608 W., Public Works.

Communicated to the Consulting Architect for information and guidance generally and with special reference to the various matters enumerated in paragraph 2 of the Examiner's letter.

2. The circumstances in which two gardeners have been charged to "pett supervision" should be explained.

(True Extract.)

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

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

Exd. J. Henric[illegible]s.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated November, 5th

ecd.

Encl.

G.O., 5th Nov. 1885, No. 2608 W.

NOVEMBER.

Notes of Inspection

Orders on — submitted by the Examiner, Public Works Accounts of the office of the Consulting Architect

---

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

71

No. 71 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUN

To

The Secretary to Government,
Public Works Department
Madras, October 24

Sir,

I have the honor to submit for information orders of Government, notes by Mr. Heaven, Dy. Examiner, o inspection of the Office of the Consulting Architect t Government.

2. The Office is in good order, but the attenti of the Consulting Architect and of his Accountant is n sary to the points generally noted in the report and especially to the more punctual submission of 10 day r (para [illegible]), the accuracy of the allocation of expenditur (paras 10 and [illegible]) which should be under the full cogni and authority of the Divisional Officer; the systemati and methodical monthly relief to the "Land and Kilns" by adequate charges to "Manufacture" (para 17) and prop watch over the rates of outturn.

I have the honor to be,
Sir,
Your Most Obedient Servant,

J. C. Gordon

Examiner P. W. Accounts.

NOTES OF INSPE[illegible]TION BY F.G.HEAVEN ESQ. DEPUTY
EXAMINER,P.W.ACCOUNTS,MADRAS, OF THE O[illegible]FICE OF THE CONSULT
ING ARCHITECT TO GOVERNMENT,MADRAS, ON T[illegible] 10TH. AND 2[illegible]TH.
OCTOBER 1885.

R.F.CHISHOLM ESQ, THE CONSULTING ARCH[illegible]ECT AND
A.KRISHNASWAMI RAO, THE ACCOUNTANT WERE PRESENT. THE OFF
WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 1ST.OCT
1884 - VIDE G.O. NO.2515 W. DATED 13TH.OCTOBER 1884.

2. MR.CHISHOLM IS THE ONLY DISBURSER, AND DRAWS
THE BANK OF MADRAS, THE SUB-DIVISIONAL OFFICERS,MR.STE
HONORARY ASSISTANT ENGINEER AND SERGT.SMITH R.E. HOLD
PRESTS OF RS.750 AND RS.200 RESPECTIVELY. THE BANK PA
WAS EXAMINED AND FOUND CORRECT UP TO 15TH.OCTOBER 188

3. CASH ACCOUNTS. THE CASH BOOK IS NEATLY KE
IS WRITTEN UP USUALLY BY THE ACCOUNTANT, BUT SOMETIM
HE IS BUSY, BY A CLERK; IT IS INITIALLED BY MR.CHIS
THE HEAD AND FOOT OF EACH PAGE; CORRECTIONS ARE ALS
LED BY HIM BUT ARE OCCASIONALLY MA[illegible] IN RED INK. (VI
ON FORM NO.A.3). THE NECESSARY [illegible] AT THE
EACH MONTH IS SIGNED BY MR.CHISHOLM.

4. IMPREST CASH ACCOUNTS ARE FILED CONSEC
THEY ARE IN ORDER, EXCEPT THAT THE CHEQUE NUMBER
THEY ARE RECOUPED IS NOT INVARIABLY NOTED.

5. THE COUNTERFOILS OF CHEQUE BOOKS ARE
WRITTEN UP; THE CURRENT CHEQUE BOOK IS KEPT IN
THE KEY BEING IN THE ACCOUNTANT'S CUSTODY; CHEQ
SHOULD BE IN THE PERSONAL CUSTODY OF THE OFFIC

<CODE PARA [illegible]>

6. THE CASH ABSTRACT BOOK IS NEAT, AND POSTED UP TO DATE.

7. MISCELLANEOUS RECEIPTS ARE AS A RULE PROMPTLY PAID INTO THE BANK; THERE ARE AT PRESENT NO OUTSTANDINGS.

8. WORK ACCOUNTS. THE ACCOUNTS OF THE 'NEW OPHTHALMIC HOSPITAL AT MADRAS' AND OF 'OPENING A NEW PUBLIC ROAD ETC. IN CHEPAUK PARK' FOR AUGUST [illegible] WERE TESTED WITH GENERALLY SATISFACTORY RESULTS: ALL PAYMENTS WERE SUPPORTED BY PROPER VOUCHERS, STAMPED WHERE NECESSARY; CONTRACT CERTIFICATES BROUGHT FROM CENTRAL OFFICE AGREE WITH DUPLICATES; MEASUREMENT SHEETS ARE SENT IN WITH ALL BILLS, BUT THE PAGE OF THE MEASUREMENT BOOK IS NOT NOTED ON THEM; NOR ARE THE MEASUREMENT BOOKS WHEN FILLED UP SENT TO THE DIVISIONAL OFFICE FOR RECORD.

9. THE INITIAL ACCOUNTS OF DAILY LABOUR ARE NOT QUITE SATISFACTORY; THE NOMINAL MUSTER ROLLS DO NOT SHOW DATES OF PAYMENTS, NOR ARE THEY SIGNED BY A WITNESS; THE TEN-DAY REPORTS ARE SAID NOT TO REACH THE DIVISIONAL OFFICE TILL SIX OR EIGHT DAYS AFTER THE PERIOD TO WHICH THEY REFER; THERE CAN BE NO REASON WHY THEY SHOULD NOT BE SENT IN ON THE 1ST OR 2ND DAY AFTER.

10. THE ALLOCATION OF CHARGES TO SUB-HEADS DOES NOT APPEAR VERY ACCURATE; - E.G. 'COPING OF BOUNDARY WALL' [illegible]VIDED FOR IN THE ESTIMATE UNDER 'BRICKWORK IN SUPERSTRUCTURE' IS CHARGED TO 'BRICKWORK IN FOUNDATIONS AND BASEMENT' AND A MUNICIPAL CHARG[illegible] 'PIPING ETC. TO BE LAID BY THE MUNICIPALITY'.

11. THERE ARE LARGE ADJUSTMENTS BETWEEN [illegible] RECTIFICATION OF ERRONEOUS CHARGES, MADE BY THE ACCOUN ON VERBAL INSTRUCTIONS FROM THE SUB-DIVISIONAL OFFICER.

FACING WITH PRESSED BRICKS..................	+ 475
BRICKWORK IN UPPER STORY....................	- 475
STAIRCASE..................................	+1.650
WOODEN RAILINGS FOR VERANDAHS..............	+ 730
[illegible] AND PUT UP.,...............	-2,380
CONTINGENCIES..............................	-278-8-

12. IN THE TEN-DAY REPORTS COST OF EACH SUB-HEAD SHOWN SEPARATELY; BY LUMPING THOSE ESTIMATED AT RS.500 A UNDER ONE ACCOUNTS WORK WOULD BE SAVED; AND MORE BY ADO THE 'NORMAL COST SYSTEM' FOR WORKS ESTIMATED RS.10,000 A UNDER, WHICH MR.CHISHOLM PROMISED TO DO.

13. VOUCHERS FOR PIECE-WORK, BILLS FOR MATERIALS HAVE NOT HITHERTO BEEN SENT TO THE CENTRAL OFFICE UNLESS AMOUNTS EXCEEDING RS.50; BUT IN FUTURE ALL SUCH VOUCHERS BE SENT.

14. THE SUB-HEAD 'LEADED GLASS' IN THE 'OPHTHALMIC HOSPITAL' HAS BEEN CHARGED WITH EXPENDITURE ON MANUFACTU LEADED GLASS, SOME OF WHICH HAS BEEN USED ON OTHER WORKS; WOULD HAVE BEEN MORE CORRECT TO OPEN AN ACCOUNT UNDER 'S MANUFACTURE.

STOCK AND TOOLS & PLANT.

15. THE MONTHLY AND HALF YEARLY RETURNS ARE [illegible] UP TO DATE.

STOCK MANUFACTURE.

16. THE ONLY MANUFACTURE IN PROGRESS IS THAT OF BRICKS TILES ETC. AT THE GOVERNMENT BRICK-FIELD. THE INITIAL ACCOUNTS OF THIS WORK ARE IN ORDER; OUT-TURN IS ENTERED MONTHLY FROM BRICK FORM NO.M.17. THE REGISTER OF MANUFACTURE-OPERATIONS DOES NOT SHOW ANY QUANTITIES, BUT SIMPLY LUMP SUMS FOR 'MOULDING', 'LOADING AND UNLOADING' ETC. QUANTITIES AND RATES SHOULD BE SHOWN IN FUTURE IN ACCORDANCE [illegible] ABSTRACT [illegible] 'LAND, KILNS ETC.' WAS CREDITED IN SEPTEMBER BY DEBITING

'SIDING'.......RS.100.

'MOULDING'.....RS.450

IN THE NEW FORM NO.M.42 A THERE IS A SPECIAL SUB-HEAD, 'LAND AND KILNS' TO WHICH THESE CREDITS SHOULD BE DEBITED. THE NOMINAL MUSTER ROLL FOR AUGUST 21ST, TO 31ST. SHOWS TWO 'GARDENERS' CHARGED TO PETTY SUPERVISION; THIS APPEARS TO REQUIRE EXPLANATION.

LAND AND KILNS.

17. THE AMOUNTS WHICH HAVE BEEN DEBITED TO THIS HEAD VIZ.

WALLAJAH BAGH.......RS.16,000

SHEDS ETC...........RS. 1,500

TOTAL....RS.17,500

HAS BEEN REDUCED BY THE END OF SEPTEMBER TO RS.13,967, THE CREDITS during the current year BEING AS SHOWN

APRIL..............RS. 100
MAY................RS. 100
JUNE...............RS. 100
JULY...............RS. 400
AUGUST.............RS. 800
SEPTEMBER..........RS.1,033

OF THIS LAST AMOUNT RS.533 IS THE DIFFERENCE BETWE

OF STOCK BY HALF YEARLY RETURN AND BY [illegible]

IT APPEARS ADVISABLE TO FIX AN ~~ARBITRARY~~ approximate PERIOD W

WHICH THE DEBIT TO 'LAND AND KILNS' SHOULD BE WORKE

THEN TO DEBIT 'MANUFACTURE', EITHER BY A FIXED MONT

OR BY A [illegible] ON OUT-TURN, ACCORDINGLY.

AT PRESENT, NOTWITHSTANDING THE HEAVY DEBITS

LAST FEW MONTHS, THE MANUFACTURE ACCOUNT HAS WORKED

LARGE PROFIT; THIS APPEARS TO SHOW THAT THE OUT-TURN

FIXED LAST MARCH ARE SOMEWHAT TOO HIGH.

18. MATERIALS AT SITE. AT THE END OF AUGUST

WERE MATERIALS AT SITE OF ONLY ONE WORK VIZ:

IMPROVEMENTS TO SOUTH BEACH PROMENADE...R

PART IV OF WORK ABSTRACTS IS SIGNED BY SUB-DIVISIONAL

AS ACKNOWLEDGING MATERIAL ACCOUNT TO BE CORRECT.

[illegible] NO CASE IN THE DIVISION

TAKING AN ENTIRE WORK AND OBTAINING PAYMENT FOR MATER

BROUGHT TO SITE BEFORE THEY ARE USED ON THE WORK.

MISCELLANEOUS ADVANCES.

19. THE ONLY OUTSTANDINGS ARE:-

(a) ADVANCE OF TRAVELLING ALLOWANCE TO A DRAFT

ORDERED TO [illegible] ON SPECIAL DUTY ON AU

CLAIMED IN TRAVELLING ALLOWANCE BILL

TEMBER.

B. PLANK

BLANK SERVICE BOOKS PRODUCED.

(c) A SMALL BALANCE DUE FROM THE MADRAS MUNICIPALITY FOR WORK DONE FOR IT AND INADVERTENTLY PAID FOR BY THIS DEPARTMENT.

20. CONTRACTS. THE CONTRACTORS' LEDGER IS IN ORDER; IT IS SIGNED BY THE CONTRACTORS OCCASIONALLY WHEN THEY ATTEND THE DIVISIONAL OFFICE.

21. PETTY CONTRACTS. THERE ARE SOME OUTSTANDINGS SINCE MARCH 1885; IT WAS EXPLAINED THAT WORK HAD BEEN STOPPED, BUT HAS NOT BEEN RESUMED BY THE PETTY CONTRACTORS.

22. DEPOSITS. THERE IS ONLY ONE SECURITY DEPOSIT OF RS.500, WHICH IS IN THE GOVERNMENT SAVINGS BANK; THE PASS BOOK WAS PRODUCED; IT SHOULD BE SENT TO HAVE INTEREST ENTERED, WHICH HAS NOT BEEN DONE SINCE THE DEPOSIT WAS MADE IN [illegible].

23. THE REGISTER OF BUILDINGS IS IN ORDER; VALUATIONS MADE IN ORDER TO CHECK THE MUNICIPAL ASSESSMENT ARE BEING INSERTED. THERE IS NO REGISTER OF MISCELLANEOUS REVENUE.

24. SERVICE STAMPS ARE PROPERLY ACCOUNTED FOR.

25. THE DIVISIONAL CODE IS NOT POSTED QUITE UP TO DATE; STANDING ORDERS SHOULD BE POSTED AS SOON AS RECEIVED.

26. CORRECTIONS ADVISED IN AUDIT NOTES HAVE BEEN CARRIED THROUGH OFFICE COPIES OF ACCOUNTS.

27. SERVICE BOOKS ARE MAINTAINED FOR THOSE MEMBERS OF THE PERMANENT ESTABLISHMENT FOR WHOM THEY ARE NECESSARY; THAT

OF SERGT. SMITH R.E. SHOULD BE RE-ATTESTED AS

THE FIRST PAGE WERE MADE IN 1879.

28. THERE IS A DIVISIONAL RATE BOOK CORRECT

MARCH 1885.

29. THE ACCOUNTANT APPEARS TO BE EFFICIENT

AND TO BE WELL ACQUAINTED WITH HIS WORK.

F.G. Heaven

DY. EXAMINER P.W. ACCO

No 2575W. 13. 10. 84

Genl Chart

No. 2008 W d/ 11th 5/85

Inch 9321 √

Comd to the C.A.
for information & guidance
generally and with special
reference to the various
matters enumerated in
para 2 of the Exr's letter.

in para 2 of the Exam

2 The circumstances
in which two gardeners
have been charged to
"petty supervision" should
be explained.

"petty supervision" should
be explained.

~~3. The report is not so satisfactory as that noticed in G.O. No. 2575 W of 13th Oct 84. but may be considered fairly so.~~

1.11.85

From,

The Examiner P. W. Accounts,
Madras.

To,

The Secretary to Government,
P. W. Department.

No. 71 W

Dated 24 October 1885.

Recd. 26

Enclo. 1.

Notes of inspection of the Office of the Consulting Architect to Govt. by Mr Heaven Dy. Examiner. Forwards with remarks-------

Cu 27.10.85

C A to Govt √/ Sd 11/85

9321.

Govt. of [1885] Madras.

PUBLIC WORKS.

Dated 6/11/85

Recd. Encl.

G.O., 5th Novr. 1885, No. 2608 W.

Notes of Inspection

Orders on — made
by the Cy. M. A.
of the office of the
Cons. Architect to
Govt.

40/4

18870