

No of Sheet 24
Date of Repn
Amount of Repn

Tamil Nadu Province 15/9

Dept of Tamil Nadu

Exo. No. 10. (u)

dt. 6.1.1889

Pub. Comm. Dept.

B. 2. 24

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd December 1886, No. 157 W. :—

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

2. The demands for funds are much in excess of requirements for expenditure and should be more carefully estimated. There should be no delay in recoupments of the imprests; the accounts submitted should be checked and recouped expeditiously.

3. The directions regarding the cancelling, &c., of measurement records should be attended to.

4. The manufacture account sub-heads might apparently be reduced in number, simplifying the account. The relief to the account "land kilns, &c.," should be more systematic, so that manufacture and outturn may be adequately charged and priced, and the register of works should show progress from month to month.

5. The office is in good order.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Consulting Architect to Government, Madras, on the 13th to 18th December 1886.

Mr. J. W. Brassington, Executive Engineer, Second Grade, the present Officiating Consulting Architect; assumed charge from Colonel Ross Thompson, R.E., on the 23rd November 1886; K. Kuppusawmi Naidu, Accountant, Fifth Grade, the present accountant, assumed charge from Mr. W. O'Hara on the 23rd August 1886.

2. The last inspection of the above office by an Accounts officer was in October 1885—see papers with G.O., No. 2608 W., of 5th November 1885.

3. The sub-divisional arrangements remain as last reported. The disbursements are made after the manner indicated in Code paragraph 1578.

4. The Consulting Architect's drawing account balance on the 1st December was proved correct. The outlay in recent months has been such as to leave large balances idle at the treasury, thus :—

	Month's outlay.	Balance in treasury at close of month.
	RS.	RS.
August	5,610	11,296
September	15,151	12,531
October	6,506	15,935
November (approximate)	6,344	14,593

Future applications for credit will be confined to what is needed for the month's outlay, plus about 25 per cent. for a working cash balance—see Code paragraph 1580.

5. The cash and cash abstract books are in order.

6. The imprests are two in number and are held by—

Honorary Assistant Engineer J. H. Stephens, in charge of about eight works and sub-works, No. 1 sub-division, imprests Rs. 750, frequently recouped.

Sergeant Smith, R.E., Supervisor, First Grade, in charge of about six works and sub-works, No. 2 sub-division, imprests Rs. 200, frequently recouped.

7. The imprest accounts are in order, but the interval between receipt in Consulting Architect's office and the recoupment has often been unreasonably long, the effect of which sometimes is that the outlay appears in the accounts and against the budget grant in a different month to that in which it was disbursed, as in paragraph 9 (b), (c) and (d), when this difference might perhaps have been avoided.

8. The number of works in hand, for which work abstracts have been maintained, has averaged for the last six months about 40. Departmental agency is generally employed. Sub-divisional officers make none but legitimate payments.

9. The examination of accounts of works for one month, September 1886, in detail, elicited the following notes:—

(a) *Purchase of land occupied by fishing village south of Presidency College—Rs. 14-8-0.*—Too much is shown in task and piece work, and the same amount too little in vouchers for daily labor not rendered to the Examiner. Nominal muster rolls include, but should not, petty supervision (Code paragraph 1749). Nominal muster rolls should show the date on which the labor was paid.

(b) *Constructing Latrine for Senate House at Cheydk.*—Labor paid on 21st August 1886 is shown in the accounts as paid in September, as the imprest account containing this payment was not recouped till September.

(c) *Manufacture of Bricks.*—Nominal muster rolls include petty supervision. A carpenter having been paid on 13th August 1886 for 1st to 10th August 1886, the payment was shown in September's accounts—see above.

(d) *Repairs to Lying-in Hospital.*—Here again labor having been paid on 16th August for work done 1st to 10th August 1886, the payment appeared in September's accounts.

(e) *Constructing Post Office.*—Similar remarks.

(f) *Constructing Latrine west of Senate House.*—Work measured on 20th July 1886, and the contract certificate of which is dated August 1886, was not taken into the contractor's ledger account until October 1886, payment being made in that month.

(g) Measurement sheets are not cancelled, nor are measurement books, as ordered in Standing Order, No. 158 of 1885, adding to the directions at back of form 19.

(h) But measurement books, whenever compared with measurement sheets and bills, were found to agree, the books being fairly well kept.

10. The reserve limit sanctioned by Government (G.O., No. 245 W., of 2nd February 1885) for the stock of this division is Rs. 18,000.

The stock at present consists of—

	RS.	A.	P.
Building materials	14,403	11	8
Timber	4,121	4	9
Total	18,525	0	5

thus slightly exceeding the sanction. The stock was counted at the end of October 1886 by Sergeant Smith. The stock accounts are in order.

11. There was a debit of manufacture at the end of November a balance of Rs. 1,539. The operations are for making bricks of sorts, tiles and terracotta, and there is but one account kept for the entire work, which account does not show separately the cost of making each article, but only of certain stages of the manufacture, such as *moulding and loading and unloading*. This is hardly as required by Code paragraph 1787 *et seq.*, but perhaps may pass since it satisfies the Consulting Architect. The same may be said regarding the very large number of sub-heads in the account, as compared with those prescribed in Code paragraph 1788. The outturn is priced by the application of estimate rates; the manufacture accounts are in fair order, subject to note (c), paragraph 9.

12. The "land kilns" accounts in this division are as follow:—

I. *Portion of Wallajahbagh property bought under G.O., No. 2029 W., of 18th August 1884—Rs. 16,000.*—This has been credited by debit to manufacture—

	RS.	A.	P.
In 1884-85	700	0	0
" 1885-86	1,984	15	11
" 1886-87	652	0	0
Total	3,336	15	11

leaving Rs. 12,663-0-1 to be credited gradually during the progress of the operations or for the life-time of the structure, whichever is the shortest, in the ratio of outturn.

II. *Sheds built in February 1885 without estimate at a cost of Rs. 1,500.*—This has been credited with Rs. 1,005 in five consecutive months in 1885-86, but has been standing since then undiminished by any credit, the balance to this day remaining Rs. 495.

III. *Sheds begun in October 1886, under sanctioned estimate, Rs. 4,719.*—The outlay has been Rs. 262-4-0 and the credit Rs. 18.

13. The proper system of crediting *land kilns* and debiting *manufacture* is well understood. The Rs. 495 (II) should be so cleared as soon as convenient.

14. No account in the register of works of the above has been kept, but an account will now be opened, showing the outlay to date, month by month against each land kiln estimate, as well as the reduction month by month by debit to manufacture.

15. The tools and plant accounts are in order.

16. A new register of buildings is now being opened out showing value of each building and brief particulars.

17. The accounts in all other respects than the above are in good order.

MADRAS,
20th December 1886.

(Signed) H. RAINIER,
Dy. Examiner, Public Works Accounts.

ORDER—dated 6th January 1887, No. 10 W., Public Works.

Communicated to the Consulting Architect, whose attention is drawn to the remarks of the Examiner, Public Works Accounts.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.
PUBLIC WORKS.

Dated January, 6th.

Recd.

Encl.

G.O., 6th Jan. 1887, No. 10 W.

JANUARY.

Inspection Notes

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

2ND FEBRUARY 1885, No. 245 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From Lieut.-Colonel J. L. I. MORANT, R.E., Officiating Consulting Architect to Government, to the Chief Engineer, Public Works Department, dated Chepāk, 23rd January 1885, No. 1557:—

With reference to G.Os. Nos. 2308 W., dated 7th September 1882, and 149 W., dated 17th January 1885, I have the honor to request permission to increase my stock limit from Rs. 15,000 to Rs. 18,000 as follows:—

	Rs.
Building materials	12,000
Timber	6,000
Total reserve limit	18,000

From the Deputy Chief Engineer, Public Works Department, to the Consulting Architect to Government, dated Chepāk 26th January 1885, No. 191 D.

Please furnish further explanation as to the necessity for proposed increase of your stock limit.

2. In G.O. No. 2308 W., dated 7th September 1882, your limit was raised from Rs. 12,000 to Rs. 15,000 for a period of twelve months only, and no renewed sanction can be traced. Your present limit must therefore be considered to be Rs. 12,000.

From Lieut.-Colonel J. L. I. MORANT, R.E., Officiating Consulting Architect to Government, to the Deputy Chief Engineer, Public Works Department, dated Chepāk, 27th January 1885, No. 1574.

The increase in the stock limit of Rs. 6,000 is necessary owing to the storage of timber in this division having been sanctioned (*vide* G.O., No. 2796 W., dated 8th November 1884). An estimate for Rs. 4,119, for Malabar timber, was sanctioned in Public Works G.O., No. 149 W., dated 17th January 1885, and this timber must be kept in stock until seasoned. Further teak timber has been allowed to be procured from the Superintendent of the Public Works Workshops (*vide* paragraph 1 of Public Works G.O., No. 2796 W., dated 8th November 1884), and that also must be kept till seasoned.

ORDER—dated 2nd February 1885, No. 245 W., Public Works.

The stock limit of the Consulting Architect's division will be increased to Rs. 18,000 as proposed.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Encl. E. Fernandez
Spare Copies

10/4

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated February, 2nd.

Recd.

Encl.

G.O., 2nd Feb. 1885, No. 245 W.

FEBRUARY.

Stock

Limit of — in the Consulting Architect's
division increased to Rs. 18,000.

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 Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th October 1885, No. 71 W.:—

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

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

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Consulting Architect to Government, Madras, on the 19th and 20th October 1885.

R. F. Chisholm, Esq., the Consulting Architect, and A. Krishnaswami Rao, the accountant, were present. The office was last inspected by an accounts officer on the 1st October 1884 (*vide* 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 sub-divisional officers, Mr. Stephens, Honorary Assistant Engineer, and Sergeant Smith, R.E., holding imprests of Rs. 750 and Rs. 200, respectively. The bank pass-book was examined and found correct up to 15th October 1885.

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

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

5. The counterfoils of cheque-books are correctly written up; the current cheque-book is kept in the cash-chest, the key being in the accountant's custody. Cheque-books should be in 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 present no outstandings.

8. *Work accounts.*—The accounts of the "new Ophthalmic Hospital at Madras" and of "opening a new public road, &c., in Chepak 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	...	...	...
Brickwork in upper story	...	...	...
Staircase	...	...	...
Wooden railings for verandahs	...	...	...
Teakwood, wrought and put up	...	...	...
Contingencies	...	...	...

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 glass" in the "Ophthalmic Hospital" has been charged with expenditure on manufacture of leaded glass, 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"	...
"Moulding"	...
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	...
Sheds, &c.	...
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	...
May	...
June	...
July	...
August	...
September	...
Total	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 abstracts 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—

- Advance of travelling allowance to a draftsman ordered to Ootacamund on special duty on August 31st, claimed in travelling allowance bill for September.
- Blank service books produced.
- 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 "petty supervision" should be explained.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. J. Henricus.
Spars Copies

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.
PUBLIC WORKS.

Dated November, 5th

Recd.

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 to Government.

NOTES OF INSPECTION BY H. RAINIER ESQ. DEPUTY EXAMINER
P.W. ACCOUNTS MADRAS. OF THE OFFICE OF THE CONSULTING ARCHITECT
TO GOVERNMENT MADRAS. ON THE 16TH TO 18TH DECEMBER 1886. 10/11

MR. J. W. BRASSINGTON. EXECUTIVE ENGINEER 2ND GRADE.

THE PRESENT OFFICIATING CONSULTING ARCHITECT, ASSUMED CHARGE
FROM COL. POSS THOMPSON R.E. ON THE 23RD NOVEMBER 1886. K.
KUPPUSAWMI NAIDU, ACCOUNTANT 5TH GRADE, THE PRESENT ACCOUNTANT
ASSUMED CHARGE FROM MR. A. C. HARA ON THE 23RD AUGUST 1886.

7. THE LAST INSPECTION OF THE ABOVE OFFICE BY AN
ACCOUNTS OFFICER WAS IN OCTOBER 1885. SEE PAPERS WITH G.O.
NO. 2608 W. OF 5TH NOVEMBER 1885.

8. THE SUB-DIVISIONAL ARRANGEMENTS REMAIN AS LAST
REPORTED. THE DISBURSEMENTS ARE MADE AFTER THE MANNER IN-
DICATED IN CODE PARA 1573.

4. THE CONSULTING ARCHITECT'S DRAWING ACCOUNT BALANCE
ON THE 1ST DECEMBER WAS PROVED CORRECT. THE OUTLAY IN RECENT
MONTHS HAS BEEN SUCH AS TO LEAVE LARGE BALANCES IDLE AT THE
TREASURY - THUS:-

	MONTH'S OUT- LAY	BALANCE IN TREAS- URY 1st DAY OF MONTH.
AUGUST.....	5,610.....	11,296
SEPTEMBER.....	15,151.....	12,531
OCTOBER.....	6,506.....	15,935
NOVEMBER (APPROXIMATE).....	6,344.....	14,593

FUTURE APPLICATIONS FOR CREDIT WILL BE CONFINED TO THAT IS
NEEDED FOR THE MONTH'S OUTLAY PLUS ABOUT 35% FOR A WORKING
CASH BALANCE. SEE CODE PARA 1580.

5. THE CASH AND CASH ABSTRACT BOOKS ARE IN ORDER.

6. THE IMPRESTS ARE 2 IN NUMBER AND ARE HELD BY

HONY. ASST. ENGINEER J.H. STEPHENS IN CHARGE OF ABOUT 8 WORKS AND SUB-WORKS, NO. 1 SUB-DIVISION, IMPREST RS. 750, FREQUENTLY RECOUPED.

SERGEANT SMITH R.E. SUPERVISOR 1ST GRADE, IN CHARGE OF ABOUT 6 WORKS AND SUB-WORKS, NO. 2 SUB-DIVISION, IMPREST RS. 200 FREQUENTLY RECOUPED.

7. THE IMPREST ACCOUNTS ARE IN ORDER, BUT THE INTERVAL BETWEEN RECEIPT IN CONSULTING ARCHITECT'S OFFICE AND THE RECOUPMENT HAS OFTEN BEEN UNREASONABLY LONG. THE EFFECT OF *sometimes* WHICH ~~often~~ IS THAT THE OUTLAY APPEARS IN THE ACCOUNTS AND AGAINST THE BUDGET GRANT IN A DIFFERENT MONTH TO THAT IN WHICH IT WAS DISBURSED, AS IN PARAS 9(B), (C), AND (D) WHEN THIS DIFFERENCE MIGHT PERHAPS HAVE BEEN AVOIDED.

8. THE NUMBER OF WORKS IN HAND FOR WHICH WORK ABSTRACTS HAVE BEEN MAINTAINED HAS AVERAGED FOR THE LAST SIX MONTHS ABOUT 40. DEPARTMENTAL AGENCY IS GENERALLY EMPLOYED. SUB-DIVISIONAL OFFICERS MAKE NONE BUT LEGITIMATE PAYMENTS.

9. THE EXAMINATION OF ACCOUNTS OF WORKS FOR ONE MONTH, SEPTEMBER 1886, IN DETAIL, ELICITED THE FOLLOWING NOTES:-

(A) PURCHASE OF LAND OCCUPIED BY FISHING VILLAGE SOUTH OF PRESIDENCY COLLEGE - RS. 14-8-0 TOO MUCH IS SHOWN IN TASK AND PIECE WORK, AND THE SAME AMOUNT TOO LITTLE IN VOUCHERS FOR DAILY LABOR NOT RENDERED TO THE EXAMINER. NOMINAL MUSTER ROLLS INCLUDE BUT SHOULD NOT, PETTY SUPERVISION (CODE PARA 1749). NOMINAL MUSTER ROLLS SHOULD SHOW THE DATE ON WHICH THE LABOR WAS PAID.

(B) CONSTRUCTING LATRINE FOR SENATE HOUSE AT CHEPAUK- LABOR
PAID ON 21ST AUGUST 1886 IS SHOWN IN THE ACCOUNTS AS PAID IN SEPTEMBER, AS THE IMPREST ACCOUNT CONTAINING THIS PAYMENT WAS NOT RECOUPED TILL SEPTEMBER. *10/26*

(C) MANUFACTURE OF BRICKS - NOMINAL MUSTER ROLLS INCLUDE
PETTY SUPERVISION. A CARPENTER HAVING BEEN PAID ON 15TH AUGUST 1886 FOR 1ST TO 10TH AUGUST 1886 THE PAYMENT WAS SHOWN IN SEPTEMBER'S ACCOUNTS, SEE ABOVE.

(D) REPAIRS TO LYING IN HOSPITAL. HERE AGAIN LABOR HAVING BEEN PAID ON 16TH AUGUST FOR WORK DONE 1ST TO 10TH AUGUST 1886, *the payment* APPEARED IN SEPTEMBER'S ACCOUNTS.

(E) CONSTRUCTING POST OFFICE - SIMILAR REMARKS.

(F) CONSTRUCTING LATRINE WEST OF SENATE HOUSE - WORK MEASURED
ON 20TH JULY 1886, AND THE CONTRACT CERTIFICATE OF WHICH IS DATED AUGUST 1886, WAS NOT TAKEN INTO THE CONTRACTOR'S LEDGER ACCOUNT UNTIL OCTOBER 1886, PAYMENT BEING MADE IN THAT MONTH.

(G) MEASUREMENT SHEETS ARE NOT CANCELLED, NOR ARE MEASUREMENT BOOKS, AS ORDERED IN STANDING ORDER NO. 158 OF 1885 ADDING TO THE DIRECTIONS AT BACK OF FORM 19.

(H) BUT MEASUREMENT BOOKS WHENEVER COMPARED WITH MEASUREMENT SHEETS AND BILLS WERE FOUND TO AGREE, THE BOOKS BEING FAIRLY WELL KEPT.

10. THE RESERVE LIMIT SANCTIONED BY GOVERNMENT *< G.O.*
NO. 245 W. OF 2ND FEBRUARY 1885 FOR THE STOCK OF THIS DIVISION IS RS. 18,000.

THE STOCK AT PRESENT CONSISTS OF

BUILDING MATERIALS.....RS.14,403-11-8

TIMBER.....RS. 4,131- 4-9

RS.18,535- 0-5

THUS SLIGHTLY EXCEEDING THE SANCTION. THE STOCK WAS COUNTED AT THE END OF OCTOBER 1886 BY SERGEANT SMITH. THE STOCK ACCOUNTS ARE IN ORDER.

II. THERE WAS AT DEBIT OF MANUFACTURE AT THE END OF NOVEMBER, A BALANCE OF RS.1,539. THE OPERATIONS ARE FOR MAKING BRICKS OF SORTS, TILES, AND TERRACOTTA, AND THERE IS BUT ONE ACCOUNT KEPT FOR THE ENTIRE WORK, - WHICH ACCOUNT DOES NOT SHOW SEPARATELY THE COST OF MAKING EACH ARTICLE, BUT ONLY OF CERTAIN STAGES OF THE MANUFACTURE, SUCH AS MOULDING, AND LOADING AND UNLOADING. THIS IS HARDLY AS REQUIRED BY CODE PARAS 1787 ET SEQ. BUT PERHAPS MAY ~~BE~~ PASS SINCE IT SATISFIES THE CONSULTING ARCHITECT. THE SAME MAY BE SAID REGARDING THE VERY LARGE NUMBER OF SUBHEADS IN THE ACCOUNT, AS COMPARED WITH THOSE PRESCRIBED IN CODE PARA 1788. THE OUTTURN IS PRICED BY THE APPLICATION OF ESTIMATE RATES. THE MANUFACTURE ACCOUNTS ARE IN BAIL ORDER SUBJECT TO NOTE (K) PARA 9.

12. THE 'LAND KILNS' ACCOUNTS IN THIS DIVISION ARE AS FOLLOWS:-

1. PORTION OF PALLAJAH BAGA PROPERTY BOUGHT UNDER G.O. NO.12089 W. OF 18TH AUGUST 1884 - RS.10000.

THIS HAS BEEN CREDITED BY DEBIT TO MANUFACTURE

IN 1884-85.....RS. 700- 0- 0

1885-86.....RS.1,984-15-11

1886-87.....RS. 652- 0- 0

Balance.....RS.3,336-15-11

BROUGHT FORWARD 3,336-15-11

LEAVING.....12,663- 0- 1 TO BE CREDITED GRADUALLY DURING THE PROGRESS OF THE OPERATIONS OR FOR THE LIFE TIME OF THE STRUCTURE, ^{whichever} ~~whichever~~ IS THE SHORTEST - IN THE RATIO OF OUTTURN.

II. SHEDS BUILT IN FEBRUARY 1885 WITHOUT ESTIMATE AT A COST OF RS.1,000.

THIS HAS BEEN CREDITED WITH RS.1,005 IN FIVE CONSECUTIVE MONTHS IN 1885-86, BUT HAS BEEN STANDING SINCE THEN UNDEMINISHED BY ANY CREDIT, THE BALANCE TO THIS DAY ^{remaining} ~~being~~ RS.495.

III. SHEDS BEGUN IN OCTOBER 1886 UNDER SANCTIONED ESTIMATE - RS.4,719.

THE OUTLAY HAS BEEN RS.262-4-0 AND THE CREDIT RS.18.

13. THE PROPER SYSTEM OF CREDITING LAND KILNS AND DEBITING MANUFACTURE IS WELL UNDERSTOOD. THE RS.495 (II) SHOULD BE SO CLEARED AS SOON AS CONVENIENT.

14. NO ACCOUNT IN THE REGISTER OF WORKS OF THE ABOVE HAS BEEN KEPT, BUT AN ACCOUNT WILL NOW BE OPENED, SHewing THE OUTLAY TO DATE, MONTH BY MONTH AGAINST EACH LAND KILN ESTIMATE AS WELL AS THE REDUCTION MONTH BY MONTH BY DEBIT TO MANUFACTURE.

15. THE TOOLS AND PLANE ACCOUNTS ARE IN ORDER.

16. A NEW REGISTER OF BUILDINGS IS NOW BEING OPENED OUT SHewing VALUE OF EACH BUILDING AND BRIEF PARTICULARS.

17. THE ACCOUNTS IN ALL OTHER RESPECTS THAN THE ABOVE

ARE IN GOOD ORDER.

MADRAS
20TH DECEMBER 1886.

H Rainier

DY. EXAMINER P.W. ACCOUNTS,
MADRAS.

9/22/12

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

[C. No. 2.]

No. *157 W* *10/10*

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department,
Madras, 22nd December

1886.

Sir,

I have the honor to forward for information and orders of Government notes by Mr Rainier, Dy. Examiner, of his inspection of the Office of the Consulting Architect.

2. The demands for funds are much in excess of requirements for expenditure and should be more carefully estimated. There should be no delay in recoupments of the Imprests, the Accounts submitted should be checked and recouped expeditiously.

3. The directions regarding the cancelling etc. of measurement records should be attended to.

4. The Manufacture Account sub heads might apparently be reduced in number, simplifying the Account. The relief to the Account "Land kilns etc." should be more systematic, so that manufacture and outturn may be adequately charged and priced, and the Register of Works should show progress from month to month.

5.

The Office is in good order.

I have the honor to be,

Sir,

Your Most Obedient Servant

D. P. Gordon

Examiner P. W. Accounts.

9/22/12

9/22/12

260 S. 5.11.05
245 W 2.2.05

P.W.C. No 10,081 ✓

1/2

5 General Account
No 10. W d/ 6 January/87.

Communicated
to the Comy. Architect,
whose attention is
drawn to the remarks
of the En. P.W. Dept.

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

Recd
25.12.56

Dec 4/1/87.

No. 157. W

Dated 22 December 1886.

Recd.

Comy. Architect ✓
En. P.W. ✓

17/1

Encls. I.

Inspection of the
Office of the Consulting Architect
by Mr. Rainier Dy. Examiner.
Forwards notes of —

17/1

10,081

Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O., 5th June 1880 No. 1000

Inspection notes

orders on the
from the office
of the Inspectors
to get submitted
by the Engineer
P.W.D.

57

3