

- (1) பக்கங்களின் எண்ணிக்கை 12
(2) புதுக்கித் திருப்பிய நாள் June 90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(84)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். 3064 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 30 - 10 - 1889 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6. Sheets

ஆவண, கா-1-18,008-75-8-87.

①

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Notes of Inspection by H. RAINIER, Esq., of the Office of the Consulting Architect to Government, Madras, from the 5th to 9th September 1887.

Mr. J. W. Brassington, Executive Engineer, 2nd Grade, Consulting Architect, was present, also K. Kuppuswamy Naidoo, the Accountant. The last inspection of this office by an Accounts officer was in December 1886 (*vide* notes printed with G.O., No. 10 W., of 6th January 1887).

2. The sub-divisional officers are the same as last reported, namely, Sergeant Smith, R.E., Supervisor, 1st Grade, who has charge of No. 2 sub-division, which comprises the manufacture of materials, the repairs to the Observatory, the repairs to the School of Arts, and providing covered passages at the Ophthalmic Hospital, as well as other small works; and Mr. J. H. Stephens, Honorary Assistant Engineer, who has charge of No. 1 sub-division, comprising repairs to Presidency College, extending Civil Engineering College, repairs to Revenue Board offices, repairs to Public Works Department offices, repairs to Senate House, repairs to Post and Telegraph offices, and additions to the Ameer Mahal, as well as other small works.

3. The Consulting Architect is the only drawing officer, the abovementioned sub-divisional officers having imprests—No. 1 sub-division Rs. 750, and No. 2 Rs. 250. There are no other imprest-holders. Imprest-holders (sub-divisional officers) besides paying conservancy establishment, night-watchmen, &c., pay labor to any extent, but do not pay piece-workers or make other payments, except when the payment is not more than Rs. 10.

4. The pass book was checked, and the Consulting Architect's drawing account balance proved correct on the 1st September 1887.

5. The cash book checked for one month was found in order. The cash abstract book is posted with sufficient frequency and care.

6. The imprest accounts were examined from May till August 1887 and found generally in order, but--

7. The order to pay on certain nominal muster rolls is recorded after the payment has been made by the sub-divisional officer, which seems irregular. The word "approved" might perhaps be used in such cases instead of the order to pay.

8. The accountant after auditing a voucher of any kind of cash account should plainly signify by his initial and the date that he has done this important duty.

9. With reference to paragraph 7 of last report, recoupment of imprests is now effected within reasonable time.

10. Labor, as per nominal muster roll, 11th to 20th June 1887 (manufacture of bricks), was paid on 30th June 1887. Labor employed, 1st to 16th June 1887 (manufacture of glass), was not paid until the 12th July 1887. Labor employed, 11th to 20th May 1887 (manufacture of leaded glass), was paid for on 3rd June 1887. Nominal muster rolls, 21st to 31st May 1887 (additions to Engineering College), were paid on 21st June 1887. Labor employed from 11th to 20th May 1887 (extending South Beach Marina) was paid on 21st June 1887, and that employed on the same work from 1st to 20th June was paid on the 13th July 1887.

11. The works in progress in July 1887 were 31 in number. No contractors are employed, but many piece-workers; there is but very little work done departmentally. There were but five works in progress in the above month, estimated to cost over Rs. 10,000 each, of which only two were to cost as much as Rs. 25,000 and one as much as Rs. 50,000. The expenditure of the division in July 1887 was Rs. 20,443-0-2, of which Rs. 3,348-12-11 was on manufactures. The Consulting Architect at present superintends the working of two latrines and is conservator of the Chepak park and gardens as well as of Public Works Department offices.

12. The following establishments are paid by the Consulting Architect and his sub-division officers:—

The Conservancy Inspector.

8 Night-watchmen for keeping away deer from the Chepak grounds. This is a charge only likely to recur, if, or whenever, there is a drought.

3 Night-watchmen for preventing trespassers and nuisances.

18 Scavengers for latrines.

The above are all charged to works.

13. Accounts of works in progress in June and July were audited, work abstracts being checked with initial accounts and vouchers. The outlay for March and April, for which no vouchers were sent to the Examiner's office, was also audited. Measurements in the measurement books of three large works, namely, additions to the College of Civil Engineering, extending the Madras South Beach Marina, constructing covered passages at Ophthalmic Hospital, were compared with bills; the whole were found generally in very good order, subject to the following remarks.

14. *Repairs to Presidency College.*—Labor, 21st to 30th June 1887, first appears as a liability in July's work abstract instead of in June's.

15. *Repairs to the Telegraph Office.*—The value of work done in July 1887, though correctly shown as a liability in the work abstract of that month, is not shown in the register of works.

16. *Repairs to the Post Office.*—There is a charge of Rs. 6-0-5 for piping supplied by the municipality in July 1887, which is not entered in the register of works, because, it is said, there is no sanctioned estimate for the above work, which is of course no reason why work done should not be accounted for.

17. *Extending the South Beach Marina.*—The date of the agreement with piece-workers Veeraswamy Mudaliar and R. Subroya Mudaliar is not stated in the agreement. The agreement with piece-worker Paczensky is not signed by any one on behalf of Government. Measurements are not cancelled until payments are made.

18. *Constructing covered passages at the Ophthalmic Hospital.*—The agreements entered into with piece-workers could not be produced. The work done by piece-workers, measured by the sub-division officer on 2nd March 1887, was not billed for until the 30th March 1887.

19. *Additions to the College of Engineering.*—Work done by piece-worker, measured on 3rd February, was not billed for until the 3rd March 1887.

20. *General remarks.*—Ten-day reports are not, but should be, stamped, as imprest accounts are, with the office date stamp on their arrival in the office.

21. The agreements with piece-workers, though not arranged by sub-divisional officers, are generally in their custody respecting works carried out by them. It is

thought that every agreement with either a piece-worker or contractor should remain in the Consulting Architect's office, a copy or extracts being supplied to sub-divisional officers when required.

22. The number of measurement book and date of measurement are not sometimes recorded, as they should be, in the bills, and measurements are not cancelled until the payment has been made for the work in question.

23. The nomenclature of sub-heads, as stated in sanctioned estimates, should always be followed in the accounts.

24. Advices of transfer debit are not generally sent as immediately as required by Code paragraph 1882.

25. Acceptance of transfer debit from other divisions should be promptly entered in the adjustment book. An advice from the Public Works Stores, dated 16th July 1887, accepted on the 18th idem, was not booked until 30th August 1887.

26. The stock of this division comprises—

	RS.	A.	P.
Building materials	11,018	4	7
Timber	4,011	0	9

The issue of building materials for Government works, as compared with issues to others, has been of late months as follows:—

		For Govern- ment works.	To others.
		RS.	RS.
January 1887.	Bricks	3,812	2,224
	Other materials	128	..
February "	Bricks	3,446	181
	Other materials	864	16
March "	Bricks	1,829	833
	Other materials	1,408	43
April "	Bricks	624	452
	Other materials	148	39
May "	Bricks	296	2,087
	Other materials	..	44
June "	Bricks	158	2,227
	Other materials	54	15
July "	Bricks	618	1,861
	Other materials	132	1,635

27. The value stated includes, in the case of the issues to others, 25 per cent.

* G.O., No. 1272 W., of 20th May 1886.

† No special sanction necessary—see Code paragraph 1851, note 1.

‡ G.O., No. 281 W., of 1st February 1886.

§ The amount which the percentage added to stock rates for issues to the Madras Municipality, * 24½ per cent. for issues to Messrs. Binny and Company, † and 7½ per cent. for issues to the Town Hall. ‡

in each case represents has been duly credited to revenue.

28. With reference to Code paragraph 1722, prepayment for issues to outsiders is not insisted upon.

29. The timber comprises—rosewood, value Rs. 1,469-4-0, and white cedar, value Rs. 2,541-12-9. Both kinds of wood are in logs as well as in boards, but there is not a separate rate in either case for logs and boards. There have been very few transactions, and there is no record of any measurement, either of logs or boards.

30. The sawing of logs into boards last took place in September 1885, when the cost of sawing was debited to the timber (whether rosewood or cedar) as a whole. There was no separate account of logs and boards till June 1886.

31. To place the account of either kind of timber on a good footing, it would be as well to measure up both logs and boards and determine the value per cubic foot in each case, adjusting the difference.

32. In future the timber account might perhaps be verified by measurement half-yearly. Subject to the above remarks, the stock accounts are well kept in the prescribed forms and up to date.

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33. There are two manufacturing operations in progress, viz. :—
 (a) Bricks, tiles, terracotta, &c.
 (b) Leaded or stained glass.

The peculiarity of the estimate for bricks, tiles, terracotta, &c., is (*vide* paragraph 11 of last report) still, that it does not allow the accounts—which must of course follow the sub-heads of the estimate—to show each operation in a distinct work abstract and the outturn of each quite distinct (Code paragraph 1787); also that it does not admit of sub-heads which will afford direct check, and the actual cost of each article manufactured (Code paragraph 1788).

34. A careful audit of the manufacture accounts revealed nothing very noteworthy, but ten-day reports for 21st to 30th June 1887 (manufacture of bricks), which should have come to the Consulting Architect's office by the 2nd of July at latest, did not reach until 15th July 1887, and though the total payments made by the sub-divisional officer for materials during July, as per work abstracts, parts III and IV, amount to Rs. 39, the value of these materials is shown in part I as Rs. 27.

35. The balance at debit of *land and kilns* comprises two items, viz. :—

That part of the cost of the land (brick-field) known as Wallajah Bagh not yet charged off to manufactures. This item is Rs. 12,663.

N.B.—Original cost in 1884 is Rs. 16,000; reduction in 1884, Rs. 700; in 1885, Rs. 1,985; in 1886, Rs. 652; in 1887, *nil*; balance remaining, Rs. 12,663.

36. The outturn of bricks was in 1884 valued at Rs. 37,365-6-5, in 1885 at Rs. 28,500-12-4, in 1886 at Rs. 27,577-10-7, and in 1887 Rs. 14,960-4-4.

37. *Erecting six new drying sheds, Rs. 4,097.*—These cost originally in 1886-87 Rs. 4,689-2-0, and there has been reduction (by debit to brick manufacture) since, as follows :—

In 1886-87	RS.
In 1887-88	18
	574

38. The accounts of *land and kilns* are properly kept, and there have been no irregular charges.

39. The tools and plant returns are up to date, and are regularly posted. The tools in Sergeant Smith's charge were apparently counted by that officer this year, but the exact date is not stated in the certificate, which has not been countersigned by the Consulting Architect. Tools and plant transactions in July were checked and are properly accounted for.

40. The suspense accounts are almost *nil*, and call for no remarks.

41. The account of service labels is in order.

42. The budget registers are well kept. There is no register of liabilities, but one will now be opened.

43. The claims for travelling allowance of office and petty establishment from March to August 1887 are *nil*. The claims of lower subordinates, as paid by the Consulting Architect, were found correct.

44. Lascars' service books contain entries "fined a day's pay for neglect of duty." It is doubtful whether this is an appropriate entry as affecting the man's service for pension.

45. Sweeper O. Chengelvaroyah had one month's leave without allowances from 29th July 1886, and has not yet returned to duty. Neither the leave nor any extension of it has been entered in the man's service book.

46. Manicum, sweeper, was dismissed on 20th August 1886. Her dismissal, or the circumstances attending the same, have not been entered in this woman's service book, nor has a service book yet been opened for her successor in office.

47. The books and accounts are generally neat. The accountant is sufficiently assisted.

MADRAS,
9th September 1887.

(Signed) H. RAINIER,
Inspecting Officer.

No. 720.

Submitted for the information and orders of Government with the following summary and remarks :—

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
1	7	Order to pay recorded on certain nominal rolls after payment had been made by Sub-divisional officers.	Examiner's circular No. 1 of 1886, Form No. M.4.	1. Apparently it is the form which is wrong. Subsequent approval, not prior sanction of the sub-divisional officer, is understood to be necessary; and if so, the form should be drawn up accordingly.
2	8	Vouchers after audit are not initialled and dated by the accountant.	1913	2. This is important. The question of the best way of providing for initials of Executive Engineer or of accountant on various documents on which required is under consideration.
3	10	Delay in several instances in paying for labor.	Form M.4., note 5.	3. The instances are few, and the delays not very great.
4	14	Labor employed on the "Repairs of the Presidency College" in June 1887 only shown as a liability in the work abstract for July 1887.	Code paragraphs 1759, 1863, and 1864.	4. This seems to be an isolated case.
5	15	In one instance, viz., repairs to the Telegraph office, the value of work done, though shown in the work abstract, was not posted in the register of works.	1865	5. Also an isolated case, and apparently accidental.
6	16	In another case a charge was not posted into the register of works, because there was no sanctioned estimate for the work.	1865	6. The omission in this case seems to have been intentional; but the reason given is no justification.
7	17	Two agreements with piece-workers were found not dated, and another not signed by any one on behalf of Government.	169, et seq.	
8	18 and 21	Agreements with piece-workers, in cases of works carried out by sub-divisional officers, not kept in divisional office.		7. It seems desirable that there should be some rule as to the custody of important documents, such as contracts and agreements. Orders of Government are solicited.
9	18 and 19	Delay in billing for measured works noticed in two cases.	Code paragraphs 1824 and 1864.	8. The delays noticed are not excessive, and promptitude seems to be the rule.
10	20	Date of receipt of ten-day reports in divisional office not stamped on them.		9. I have elsewhere suggested such marking should be prescribed by a Code rule (<i>vide</i> office note No. 677, dated 21st October 1887, paragraph 2).

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
11	22	The number of measurement book and date of measurements not recorded on bills in some cases.	1756	
12	17 and 22	Measurements not cancelled until payments are made.	S.O., No. 158 on Form No. M. 19 adding to note 1.	
13	23	Nomenclature of sub-heads of estimates for sanctioned works not adhered to.	1866, 1909 and 1910.	
14	24	Delay as a rule in advising transfer debits.	1882, 1889	
15	25	Delay in one instance, posting transactions into the "adjustment book."	1882	10. This appears to be a solitary case.
16	28	Pre-payment for stock sold to outsiders not insisted on.	1722	11. Relaxation of rule in the cases in question has been approved (<i>vide</i> office note from Secretary to Government, Public Works Department, No. 3283 C., of 28th September 1887).
17	29, 30, 31 & 32	Timber in logs and timber in planks not separately rated in the stock accounts.	...	
18	33	Certain imperfections in the accounts of manufacture of materials.	1785, <i>et seq.</i> and 1867.	
19	34	Delay in the submission of ten-day reports for "Brick manufacture."	1759, 1863 and 1864.	
20, 21	44, 45, and 46	Doubtful entries in service books and incomplete state of some of them.	864	12. Fines are generally entered in service books. They are an indication by which the character of the servant can be judged.

be directed to report the completion of the service books.

14. The attention of the Consulting Architect should be given to the remarks of the inspecting officer regarding items 7, 11, 12, 13, 14, 17, 18 and 19 of the above summary.

15. The result of the inspection is on the whole decidedly satisfactory. The irregularities noticed are in almost all cases only occasional or isolated, and generally not serious.

MADRAS,
2nd November 1887.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

ORDER—dated 9th November 1887, No. 3007 W., Public Works.

Communicated to the Consulting Architect for information and guidance.

2. With reference to item 7 of the Examiner's remarks, it is observed that, so far as regards the Consulting Architect's division, there should apparently be no difficulty in keeping important documents, such as contracts and agreements, at the head office of the division, but such procedure may possibly cause inconvenience in ordinary divisions. Before issuing a general rule on the subject, therefore, the

Government request the Examiner to ascertain and report whether there would be any difficulty in carrying it out in ordinary divisions.

3. Steps should be taken to complete all service books in the division.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. J. Moser.
Spare Copies

3064

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GENERAL
ACCOUNT.

Govt. of (1887) Madras
PUBLIC WORKS.

Dated November, 9th.

Recd.

Encl.

G.O., 9th Nov. 1887, No. 3007 W.

NOVEMBER.

Inspection

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

21st FEBRUARY 1889, No. 536 W., PUBLIC WORKS.

3064

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General
Establishment.

READ—the following papers :—

Proceedings of Government, Financial Department, No. 864, dated 20th November 1888.
" " " " No. 77, dated 8th February 1889.

ORDER—dated 21st February 1889, No. 536 W., Public Works.

Communicated to officers of the Public Works Department for information and guidance.

2. Lists of newspapers and periodicals obtained by officers of the department, on payment, under annexure A, appendix G, Public Works Code, should be submitted with the least possible delay, in view to a consolidated statement being forwarded to the Financial Department. The lists should show the date up to which each paper or periodical has been paid for, and no further payments should be made in the Public Works Department.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Superintending Engineers.
" Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Examiner, Railway Accounts.

Exd. A. D. Xavier.
Spare Copies

5

GENERAL.
ESTABLISHMENT.

Gobt. of {1889} Madras
PUBLIC WORKS.

Dated February, 21st.

Recd.

Encl.

G.O., 21st Feb. 1889, No. 536 W.

FEBRUARY.

Newspapers and Periodicals

Passing orders on Proceedings in the
Financial Department circulating rules
regarding supply of —.

3064

Received for the
Government of the
Madras Government
and for report and
information to
the officers of the
Department of Public
Works and Buildings
of the Government

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P.W. No. 9918

No. 3064 dated 30/10/89

Comm. for the
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From
The Examiner P.W. Accounts,
Madras.

The Secretary to Government,
Public Works Department.

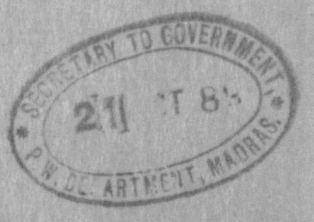
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No. 3064 dated October 30, 1889

ed 19 October 1889.
id. 21/10

W.M.
20/10/89

Pharis
28-10-89



6

Notes of inspection by Mr.
Superior of the office of the Consult-
Architect to Government. For -
is-----with summary and remarks

CA to Gov
CA to Gov
in the papers
with the papers
to be returned
(to be returned)
3/11
1/11

with order