

(1) பக்கங்களின் எண்ணிக்கை 5/1

(2) புதுக்கித் திருப்பிய நாள் 12-8-1990

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 19-2

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

அரசு துறை

அரசாணை எண். <u>2077</u>	அச்சகம்
மு. கோப்புத் தாள் எண்.	பலவகை
நாள் : <u>12-8-1993</u>	1987

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

EXTRACT (paragraphs 1, 3, 4, 6, 8, 9, 12, 13, 14, 15, 19 and 21) of report of an inspection of the office of the Consulting Architect by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras, on 9th June 1893 and succeeding days, dated Madras, 6th July 1893.

Consulting Architect.—Henry Irwin, Esq., C.I.E., Superintending Engineer, 1st class, temporary.

Accountant.—Raghavendra Row, B., 6th grade.

Sub-divisions.—

North.—Mr. J. W. H. Ellis, Assistant Engineer, 1st grade, honorary—no accounts.

East.—Mr. J. H. Stephens, Assistant Engineer, 1st grade, honorary—imprest Rs. 700.

South.—Sub-Conductor C. Smith, R.E., Sub-Engineer, 3rd grade—imprest Rs. 300.

West.—Mr. P. Mahoney, Assistant Engineer, 2nd grade, honorary—imprest Rs. 500.

Last inspection by H. Rainier, Esq., Deputy Examiner, on 12th to 15th August 1889.

Test audit.—This was applied to the accounts and vouchers for January 1893.

1. The following points noticed during the inspection call for remark.

3. The entries in the measurement books inspected have the appearance of being copied from some other record. It was ascertained that in the case of the new Law Courts the measurements are made and entered by the contractors themselves and afterwards checked and signed by the Sub-divisional officer. In other cases the measurements were said to be copied from measurement sheets.

4. On the completion of works or contracts, the entire work done is not re-measured as contemplated by G.O., No. 2216 W., dated 11th August 1892, as this is said to be impossible in most cases with architectural works.

6. *Banking arrangements.*—The current cheque book is left in the custody of the clerk T. Rungaswamy Pillay on Rs. 40-2-50. This is opposed to the ruling in Code, chapter X, paragraph 21.

8. It was observed that cheques are not entered in regular sequence indicating that they are drawn for amounts of bills received without the drawees being in all cases present to receive them. Five cheques thus drawn on 27th March 1893 as follows:—

					RS.	A.	P.
No. 53239/20, dated 27th March 1893	...	...	...	...	10,634	10	0
21	"	"	...	...	668	3	8
22	"	"	...	...	27	10	6
23	"	"	...	...	100	0	10
24	"	"	...	...	24	0	0

were cancelled on 29th owing to non-appearance of drawees. No entries were made in the cash book. The first cheque No. 20 was replaced on 29th by cheque No. 29 for Rs. 9,233-14-10.

9. *Custody of cash.*—The cash clerk has charge of the cash chest, a small iron safe with one lock and one key. The cash balance on 12th June was Rs. 241-8-0. The clerk has furnished no security.

12. *Works abstracts.*—These are all prepared in the Divisional office and record the materials at site of works below Rs. 5,000 in Form E. No. 68 (is No. 7 E. large per Standing Order No. 91 of 1892). An account of materials received and issued is obtained monthly from Sub-divisional officers in Form No. 7 F. The registers of works for 1892-93 were also needlessly extended in such cases to record materials at site. This is due to a system under which stock issues to works to be used by piece-workers are included in the latter's bills and deducted from value of work done to suit the arrangement of tender rates which include the value of departmental materials. The materials at site account is thus used as a check on the deductions from contractors' bills. All this accounting is unnecessary. The stock issued to works is accounted for in Form II and should be finally charged off under stock in the works abstract, the Sub-divisional officer being made responsible for showing in each contractor's bill the amount recoverable for departmental materials; but, if any additional check is considered necessary, the stock may be shown as issued to contractors in Form No. II and entered to their personal debit in a contractors' ledger. A ledger is not at present maintained as contractors' and piece-workers' bills are paid in full from time to time.

13. In January 1893 a departmental charge of Rs. 16-14-0 shown on the muster roll as recoverable from the contractor for repairs to St. George's Cathedral has not been recorded anywhere. The contractor was last paid in November and it could not be ascertained whether any further work was done by him. The contract was cancelled in March 1893. In the absence of a contractors' ledger, the claim should have been noted in the memo of payments on the last bill and shown as a *minus* item under "arrears" in the register of works.

14. *Registers of works.*—Deviations and excesses on sub-heads are not reported to higher authority, but, in the case of the Connemara Free Library, on which the following excesses appear—

Cutstone moulded.		Estimate.	Outlay.
		RS.	RS.
Library and reading room	...	3,933	20,872
Class room and lecture theatre	...	2,643	18,120

the necessity for a revised estimate has been brought to the notice of Government in connection with application for an extra grant to meet the anticipated excess. Extra sub-heads are in no case separately detailed, but grouped regardless of cost under "sub-heads costing Rs. 500 and under." The result in the following cases indicates that the entries cover sub-heads largely in excess of this limit which should be separately recorded:—

	TOTAL ESTIMATE.		ITEMS OF 500 AND UNDER.	
	Estimate.	Cost.	Estimate.	Cost.
School of Arts—				
Additional accommodation	17,910	18,192	4,107	7,242
Presidency College—				
Addition to chemistry laboratory	32,125	28,020	4,624	5,425
General Hospital—				
Third story	66,400	62,251	4,481	12,118
Constructing Free Library and Victoria Technical Institute	3,56,255	2,98,902	6,147	18,132
New Law Courts—				
Main building	10,63,931	10,17,200	5,143	29,005
Block of chambers, &c.	2,42,709	2,22,959	3,908	19,167
	13,06,640	12,40,150	9,051	48,172

15. The register of the Law Courts is kept in two separate parts, viz., main building, block of chamber, instead of being shown collectively for the whole project against the aggregate estimate of Rs. 13,06,640. The register for the former was not posted from December 1890 to March 1893. The original estimate for this

portion was sanctioned at Rs. 9,45,000 by G.O., No. 2866 W., dated 10th September 1888, and a revised estimate for Rs. 9,96,053 by G.O., No. 2489 W., dated 17th September 1890, and much difficulty, it is stated, was experienced in identifying the expenditure as originally recorded with the details of revised estimate. The Sub-divisional officer was accordingly directed to prepare a statement of details from contractors' bills with the view to recasting the distribution of charges over revised estimate. This was completed in November 1892 and thoroughly checked in the Divisional office, for which purpose clerk P. D. Muthumalai Nadur on Rs. 17 was brought in from the South Sub-division office in August 1892, retained in the Divisional office and was still there at the time of the inspection. The details obtained as above were brought forward in the register for 1893-94 as expenditure of previous year. If all deviations and additional items had been recorded in the register of works as they occurred, this difficulty would probably not have been experienced. In the current register the quantities executed of the following sub-heads have not been recorded:—

	Cost.
	RS.
Terra cotta extension plain, &c.	3,688
Do. mouldings	2,255
Copper tape lightning conductor	3,281
Cast-iron drain pipes	6,337
Cuddapah slabs for spirals	65
Ornamental cornice	3,816

and rates cannot accordingly be determined.

19. * * * * *

As remarked in paragraph 15, clerk P. D. Muthumalai Nadur belonging to the establishment of the South Sub-division has been employed in the Divisional office since August 1892. It was ascertained that he was originally brought in for training preparatory to transfer to the West Sub-division, but was subsequently retained for the purpose of checking the reclassified details of outlay under the revised estimate for the new Law Courts and thus formed an addition to the clerical establishment of the division for ten months to which Government sanction should have been obtained.

21. *Account of Service postage labels.*—No account is kept, but merely a despatch book showing the postage on each letter. The balance on date of inspection was Rs. 16-5-0. The record, such as it is, is not scrutinised either by the head clerk or the accountant.

No. 345 B.

Submitted, for orders of Government, with special reference to paragraphs 3, 4, 12, 14, and 19.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts, Madras.

28th July 1893.

ORDER—dated 12th August 1893, No. 2077 W., Public Works.

Communicated to the Consulting Architect, whose attention is drawn to the matters brought to notice by the Inspecting officer.

(True Extract.)

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

To the Consulting Architect to Government.

„ Superintending Engineers.
„ the Superintendent of Works, Periyar Project.
„ the Examiner, Public Works Accounts.

Exd. A. D. Xavier.

Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1893} Madras.
PUBLIC WORKS.

Dated August, 12th.

Recd.

Encl.

G.O., 12th Aug. 1893, No. 2077 W.

AUGUST.

Inspection Report

Orders on the — of the office of the Consulting Architect by the Deputy Examiner of Public Works Accounts, Madras.

1893
Extract (paras 3, 4, 6, 8, 9, 12, 13, 14, 15, 19 & 21) of report of an inspection of the office of the Consulting Architect by Mr. W. A. Crisp (Examiner, 4th. Class, 3rd. Grade, temporary), Dy. Examiner, P.W. Accounts, Madras, on 9th. June 1893 and succeeding days.

Madras, 6th. July 1893.

Consulting Architect. Henry Irwin Esq., C.I.E., Superintending Engineer, 1st. Class, temporary.

Accountant. Raghavendra Row, B., 6th. Grade.

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East. Mr. J. H. Stephens, do Imprest Rs. 700

South. Sub Conductor C. Smith R.E., Sub Engineer, 3rd. Grade, Imprest Rs. 300.

West. Mr. P. Mahoney Asst. Engineer, 2nd. Grade, Hony. Imprest Rs. 500.

Last Inspection by H. Rainier Esq., Dy. Examiner, on 12th. to 15th. August 1889.

Test Audit - This was applied to the accounts & vouchers for January 1893.

1. The following points noticed during the inspection call for remark:-

3. The entries in the measurement books inspected have the appearance of being copied from some other record. It was ascertained that in the case of the New Law Courts the measurements are made and entered by the Contractors themselves and afterwards checked & signed by the Sub-divisional Officer. In other cases the measurements were said to be copied from measurement sheets.

4. On the completion of works or contracts, the entire work done is not re-measured as contemplated by G.O. No. 2216 W. dated 11th. August 1892, as this is said to be impossible in most cases with Architectural Works.

6. Banking arrangements. The current cheque book is left in

the custody of the clerk, T. Rungaswamy Pillay on Rs. 40-2-50. This is opposed to the ruling in Code, chapter X, para 21.

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Form No. II and entered to their personal debit in a Contractors Ledger. A Ledger is not at present maintained as Contractors and Piece-workers bills are paid in full from time to time.

In January 1893 a departmental charge of Rs. 13-14-0 shown on the muster roll as recoverable from the Contractor for repairs to St. George Cathedral has not been recorded anywhere. The Contractor was last paid in November and it could not be ascertained whether any further work was done by him. The contract was cancelled in March 1893. In the absence of a Contractors Ledger the claim should have been noted in the memo of payments on the last bill and shown as a minus item under "arrears" in the Register of Works.

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of Arts.				
Divisional accommodation.	17,910	18,192	4,107	7,242
St. Mary's College				
Department of Chemistry Laboratory.....	32,125	28,020	4,624	5,425
Hospital.				
Story.....	66,400	62,251	4,481	12,118
Connemara Free Library & Connemara Technical Institute	356,255	2,98,902	6,147	18,132
Courts				
Building.....	10,63,931	10,17,200	5,143	29,005
of Chambers etc.....	2,42,709	2,22,950	3,908	19,167
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Cuddapah Slabs for spirals.....	65
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Division but was subsequently retained for the purpose of checking the reclassified details of outlay under the revised estimate for the New Law Courts and thus formed an addition to the clerical establishment of the division for 10 months to which Government sanction should have been obtained.

21. Account of Service postage labels - No account is kept, but merely a despatch book showing the postage on each letter. The balance on date of inspection was Rs.16-5-0. The record, such as it is, is not scrutinized either by the Head Clerk or the Accountant.

(Signed) W.A. Crisp

Dy.Examiner, P.W.Accounts, Madras.

No. 34513

Madras, 28th. July 1893.

Submitted for orders of Government, with special reference to paras 3, 4, 12, 14 and 19.

J. S. Herbert Hubbard
Examiner, P.W.Accounts, Madras.

P. W. ACCOUNT No. 6673

22 1008 W 8 17. 4. 89
24 59 W 8 17. 9. 90
22 16 W 8 11. 8. 92

From

The Examiner, P.W. Accounts,
Madras.

To

The Secretary to Government,
P.W. Department.

N^o 2077 W of 12. August 1893.

A
B
K. S. S. S.

Communicated
to the Engr. Architect
whose attention is
drawn to the matters
brought to notice by
the inspecting officer.

No. 345 B

Dated 28th July 1893.

Recd. 31-7-93

8043
5.8.93

18/8

RECEIVED
JUL 30 1893

C. A. to Engr
Supply Engr
S. P. W. P. P. P.
E. P. W. A. A. 24/8

Report of inspection of the office
the Consulting Architect by Mr. W. A. Crisp.
Forwards for orders of Govt.----

199
1893

24/8

C No 6673

Govt. of Madras.
PUBLIC WORKS.

Dated

17/4
15/4

Recd.

Encl.

G.O. 12 Aug 1881 No 3077 U.

Inspection Report

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Orders on the
specification
of the (Mag. Architect)
for the examination of
P.W. works, Madras.

220
12

J. C. Nelson

1881