

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 29th March 1895, No. 1196 B.

Submitted to Government for necessary action, special attention being invited to the following points.

2. *Paragraph 5 (b).*—Attention is drawn to Code volume II, chapter I, paragraph 87.

3. *Paragraph 10 (b).*—The rule in respect to note-books will be found in Code volume I, chapter IX, paragraph 12.

4. *Paragraph 10 (c).*—Code volume II, chapter I, paragraph 38, requires the name of the officer to whom the measurement book is issued to be recorded, and this should be done.

5. *Paragraph 12.*—It is for Government to decide whether the present arrangement may be allowed to continue, or whether the charges should be met by the departments concerned.

6. *Paragraph 14 (b).*—The contractor's water pump and iron tank should not have been paid for, unless they were sub-heads of work provided for in the estimate, and in this case the cost should be debited direct to the sub-heads concerned and not to "Materials at site."

7. *Paragraph 22.*—It is desirable that the requirements of Code volume II, chapter I, paragraph 117, should be complied with.

8. *Paragraph 26.*—The attention of the Consulting Architect may be invited to Code volume II, chapter II, paragraph 47, and Standing Order No. 24, dated 19th January 1895, recently received and a register kept as therein indicated.

9. *Paragraph 27.*—Rent appears to have been fixed on the actual cost of the chambers, due provision being made for Repairs, Establishment, and Tools and Plant—see G.O., No. 2027 W., dated 15th August 1894. If Government see fit the Consulting Architect may be asked to report on the commercial value of the buildings and the question of increasing the rent may then be discussed.

10. *Paragraph 32* is submitted for the special orders of Government with specific reference to Code volume I, chapter XI, paragraph 9.

ENCLOSURE.

Report of an inspection of the accounts of the Consulting Architect, Madras, by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, on the 30th January to 2nd February 1895, dated 3rd February 1895.

I.—PRELIMINARY.

1. *Previous inspection.*—This office was last inspected in June 1893 by Mr. W. A. Crisp, Examiner, 4th class, 3rd grade, temporary. Defects pointed out by him and still remaining unremedied are noted in their appropriate place.

2. *Executive charge.*—The executive charge of the division has, since the last inspection, rested with Mr. Henry Irwin, C.I.E., Superintending Engineer, 1st class.

3. The account charge has for the same period been in the hands of the following Accountants:—

Name.	Rank.	Period of incumbency.
M.R. Ry. Ragavendhra Rao ...	Accountant, 5th grade ...	Till 27th April 1894.
Mr. W. A. Long ...	Do. 4th „ ...	Subsequently.

4. *Range of inspection.*—The period embraced in the inspection generally ranged from April 1894 to January 1895. Travelling allowance claims were audited from April to December 1894, and the accounts were test audited for October 1894.

II.—EXPENDITURE.

A.—Cash and Treasury.

5. *Custody of cash.*—(a) A clerk of the IV class, 1st grade, on Rs. 40–2–50 per mensem is in charge of the cash chest. He is called a cashier, but scarcely appears to be so in the technical sense of the code. He has furnished no security and none really appears necessary so long as the bulk of the payments in the division is to piece-workers by cheque.

(b) The cash chest and cheque books are in his charge. The chest has only one lock and key instead of two as prescribed in the code and these remain with him. The amount in the cash chest is never of any importance though, and the present arrangements appear sufficient to meet all requirements on the responsibility of the Divisional officer as contemplated in volume II, chapter I, paragraph 70.

6. *Reduction of work.*—Disbursements are only made at head-quarters and by the Consulting Architect. The monthly statement of actual cash balance (form No. 1) is, however, prepared in duplicate and signed by him. One copy is sufficient under the circumstances.

7. *Cash book.*—(a) The entries in the divisional cash book were not sufficiently brief, and the cashier's attention was called to G.O., No. 2330 W., dated 22nd August 1892.

(b) The cash balance on 31st December 1894 is partly made up of a cheque from a private firm, payable on demand. This credit before actual realization does not appear to have any serious practical objection to it.

(c) The date of cheques is not entered in the cash book when it differs from the date on which they are actually paid away. This should be done.

8. *Cheques.*—Under the weekly system of payments prevalent in the division, cheques are drawn for the amounts of bills received, the drawees not always however being present. They are in those cases noted in a “Register of cheques drawn but not paid away.” This appears adapted to the working system of the division.

9. *Imprest.*—In July 1894 a reduction of imprest was treated in the same way as a closing and a fresh issue. The less complicated way prescribed in the code and the notes on the standard form should be adhered to.

B.—General.

10. *Measurement books.*—(a) The practice, noted in paragraph 3 of last report, of contractors making measurements and entering them in the measurement books still continues. The object appears to be to save pencilling on the parts of Sub-divisional officers.

(b) Note books are stated to be kept in connection with the Law Courts and other buildings; when completed they should be promptly called in.

(c) The register of measurement books records the name of the Sub-divisional officer and not the name of the subordinate to whom a measurement book is actually issued.

(d) When new measurement books are issued, no immediate steps are taken to ensure prompt return of the old ones they succeed. Periodical calls for return of completed books are however made.

(e) Upon return by Sub-divisional officers of completed measurement books, it was not clear whether they were test-checked by Divisional office as to arithmetical accuracy and agreement with bills rendered.

C.—Contractors.

11. *Piece-work system.*—(a) The majority of the work in this division is carried out by piece-work so called. Payments are, as a rule, made in full, no security being taken or deduction made.

(b) The balance of Rs. 16–14–0 due from contractor, noted in paragraph 13 of last report, has not yet been recovered.

D.—Accounts of Works.

12. *Charges debitable to other departments.*—In the cases of repairs to the General Post and Telegraph offices, Madras (S. D. No. 2, Rs. 7 per mensem), charges have been made for the salary of men engaged in cleaning gutters, drains, roofs and waterfall pipes, &c. These apparently should, under volume I, chapter XI, paragraph 3, be met by the departments occupying the buildings. The explanation given was that the duties were undertaken by Public Works Department, as the nature of the work required specially trained men. That reason however does not prevent the men being paid by the departments concerned.

13. *Work abstracts.*—The work abstracts show estimate and outlay to end of previous year and up to date. This the standard form provides for. As Sub-divisional offices in this division however are all at head-quarters and this information is recorded in the register of works, it is not necessary to exhibit these particulars also in the work abstracts.

14. *Materials at site.*—(a) In one case noticed, no record was maintained of the materials at site, valued at Rs. 747–14–0, shown at debit of a work on completion. No check is therefore possible to prevent the disappearance of a second payment for the materials concerned. The work concerned was “Improvements and additions to Her Majesty's Penitentiary, estimate Rs. 50,060,” which was completed in August 1894. The materials were contractor's materials taken over by contractor and included and paid for in his final bill of July 1894, and this mode of dealing with them appears *prima facie* open to objection.

(b) The materials at site account to the value of Rs. 15,908–1–0 at end of December on another work included a contractor's—

(i) Water pump, value Rs. 300.

(ii) Iron tank, value Rs. 200.

These articles do not appear to come under the definition of “Materials.”

The work concerned is “Constructing a Law College at Madras, estimate Rs. 3,41,360.”

(c) As noted in paragraph 12 of last report, an account of materials at site in Form 7-F. is still maintained for all works estimated to cost Rs. 5,000 and under.

15. *Debits to contingencies.*—Debits to “Contingencies” appear in work accounts. This practice was discountenanced in Examiner's circular No. 38 of 1889. The register of works shows against the “Public warehouse at Madras” a debit of Rs. 386–6–0 to “Contingencies” made up of work done on the following extra items of work:—

	RS.	A.	P.
Removing roof	33	8	5
Dismantling	275	14	1
Removing terraced roof in second story	3	0	5
Carting material for sale by auction	26	0	0

The whole perhaps come under a sub-head "Dismantling" and could have been grouped under "sub-heads costing less than Rs. 500 each."

16. *Manufacture accounts.*—The register of works shows, under the operations of the "Manufacture of bricks and tiles for 1894-95," no outlay against "raw clay sun bricks." Under "outturn" however are shown 369,900 of the same bricks valued at Rs. 4,438-12-7 at a rate of Rs. 12 per 1,000.

17. The register of works does not exhibit the totals of expenditure by sub-works. This omission was also noticed in estimates.

E.—Suspense.

18. *Securities.*—(a) The register of Government securities is not signed by Consulting Architect; verification with the list of securities published in Gazette is also not recorded. The recent loan conversions and change in rate of interest have also not been noted.

(b) The Examiner's acknowledgments of Government securities sent him are kept in the Correspondence branch. They should be preserved in cash chest. Their number and date should also be inked in register of securities.

F.—Divisional Accountants.

19. *Check of bills.*—The divisional accountant checks the arithmetic of all bills himself, but merely supervises his assistant in the comparison between actuals and the rates and quantities in estimates and tenders. The procedure should be reversed.

20. *Materials advanced to contractors.*—In one contractor's bill (S.D. No. 11/45) for November 1894 the value of material supplied to contractor is shown as value of work done. Consequently the values of work done as shown in bill and the register of works and work abstracts disagreed. The discrepancy was rectified in January's accounts, but the round-about system of work does not appear to have been necessary or correct.

III.—STORES.

21. Stock existed under the following heads for which no reserve limit sanction exists:—

	RS.
(i) Fuel	602
(ii) House fittings	1,257

Item (i) appears to be always required for manufacturing operations and should be charged off to the estimate concerned.

22. Each Sub-divisional officer counts his own stock. The circumstances of the division appear to admit of independent check by another officer.

23. No periodical investigation as to the efficiency of the balances in the manufacture accounts appears to be made.

24. In form No. 12, balance of stock transactions submitted by Sub-divisional officers, articles not affected by the month's transactions are recorded. This is not contemplated by the form.

IV.—REVENUE.

25. There appears to be no check except the supervision of the Sub-divisional officer upon the revenue realised from the sale of plants, &c., in the Chépák grounds. A receipt book in trefoil might perhaps be introduced.

26. No permanent record exists showing the various temporary and permanent sources of revenue in the division except the register of buildings. There is a regular revenue derived from 281 cocoanut trees in the Chépák grounds and also from the sale of grass.

27. *Possible enhancements of revenue.*—The following points presented themselves in connection with rents and rentable buildings:—

(a) The rent assessment of the Vakils and Barristers' chambers in the Law Courts appears to be based upon the minimum prescribed by the Government of India as essential to permit expenditure upon residential property. This does not appear, however, to prohibit the commercial value of the property being recovered if it is higher than the assessment arrived at under the ordinary rules conditioning expenditure on building.

(b) The case of Mr. Hamilton, a teacher at the Civil Engineering College, shows that sooner than pay full rent for an extra block of chambers not required by others, he intends to vacate. The quarters consequently will remain vacant and no rent will accrue.

28. The rules on Railways permit subordinates to occupy spare rooms at a reduced rental and there appears to be no reason why the same concession with benefit to both Government and the employé should not apply in the Roads and Buildings Branch.

29. It is noted in connection with this case that no scale of quarters, such as exists for Railway subordinates, has been laid down. This probably arises from the infrequency of cases in the Buildings and Roads Branch.

30. *Return of buildings.*—The values of buildings entered in the return of rentable buildings should be corrected to agree with those in the register of buildings.

31. *Register of lands.*—The register of lands does not show particulars of the land acquired for the Police station in Royapettah and partly paid for—see G.O., No. 1706 W., dated 7th July 1894.

32. It is noted that in G.O., No. 597, Public, dated 16th August 1894, permission is granted to use the Connemara Free Library, &c., for theatrical purposes. This is contrary to Public Works Department Code, volume I, chapter XI, paragraph 9 (Edition of 1886). No scale of rent has been sanctioned and it is understood none will be levied.

V.—GENERAL.

33. (a) It is stated that proposals are under consideration for submission regarding the destruction of accumulated records.

(b) The counterfoils of used cheques of 1887-88 still remain undestroyed; also a bundle of some old paid cheques.

34. The Accountant Mr. W. A. Long appears to have his work up to date and in fair order. Neither the Consulting Architect nor the Accountant stated any reasons for complaint against the audit office.

(Signed) C. C. SWETENHAM,
Inspecting Officer.

ORDER—dated 25th April 1895, No. 977 W., Public Works.

Communicated for information and guidance to the Consulting Architect to Government whose attention is drawn to the remarks in paragraphs 2 to 4 and 6 to 8 of the Examiner's covering note.

2. The charges referred to in paragraph 12 of the inspection report will be met by the departments concerned.

3. With reference to paragraph 9 of the covering note, the Government does not consider it necessary to consider the commercial value of the chambers in question with a view to raising the rents.

4. The remarks in paragraph 32 of the inspection report will be transferred to the Public Department for consideration.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Consulting Architect to Government.
„ Superintending Engineers.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.
„ the Public Department.

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated April, 25th.

Recd.

Encl.

G.O., 25th April 1895, No. 977 W.

APRIL.

Inspection Report

Orders on office-note from the Examiner submitting — on the accounts of the Consulting Architect division.

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A.—Cash and Treasury.

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Item (i) appears to be always required for manufacturing operations and should be charged off to the estimate concerned.

22. Each Sub-divisional officer counts his own stock. The circumstances of the division appear to admit of independent check by another officer.

23. No periodical investigation as to the efficiency of the balances in the manufacture accounts appears to be made.

24. In form No. 12, balance of stock transactions submitted by Sub-divisional officers, articles not affected by the month's transactions are recorded. This is not contemplated by the form.

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(a) The rent assessment of the Vakils and Barristers' chambers in the Law Courts appears to be based upon the minimum prescribed by the Government of India as essential to permit expenditure upon residential property. This does not appear, however, to prohibit the commercial value of the property being recovered if it is higher than the assessment arrived at under the ordinary rules conditioning expenditure on building.

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29. It is noted in connection with this case that no scale of quarters, such as exists for Railway subordinates, has been laid down. This probably arises from the infrequency of cases in the Buildings and Roads Branch.

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V.—GENERAL.

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(b) The counterfoils of used cheques of 1887–88 still remain undestroyed; also a bundle of some old paid cheques.

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(Signed) C. C. SWETENHAM,
Inspecting officer.

KEEP-WITH

CURRENT No.

dated

189

GOVT.
OF MADRAS. }

1895.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 29 March 1895.

OFFICE NOTE No. 1196 B.

To

W.

Inspection Report on the accounts of
the Consulting Architect.

Submitted to Government for necessary action, special attention being invited to the following points:—

2. Para 5(b). Attention is drawn to Code volume II, chapter I, para 87.
3. Para 10(b). The rule in respect to note-books will be found in code volume I, chapter IX, para 12.
4. Para 10(c) Code volume II, chapter I para 38 requires the name of the officer to whom the measurement book is issued to be recorded, & this should be done.
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paid for, unless they were sub heads of work provided for in the estimate, and in this case the cost should be debited direct to the sub heads concerned and not to "Materials at site".

7. Para 22. It is desirable that the requirements of Code volume II, chapter I, para II7 should be complied with.

8. Para 26. The attention of the Consulting Architect may be invited to Code volume II, chapter II, para 47 and standing order No. 24 dated 19th. January 1895 recently received and a register kept as therein indicated.

9. Para 27. Rent appears to have been fixed on the actual cost of the chambers due provision being made for Repairs, Establishment, and Tools and Plant see G.O. No. 2027 W. dated 15th. August 1894. If Government see fit the Consulting Architect may be asked to report on the commercial value of the buildings and the question of increasing the rent may then be discussed.

10. Para 32 is submitted for the special orders of Government with specific reference to Code volume I, chapter XI, para 9.

Encls 1

Ques: 29. 3. 95
1/4

No 2077 W & 12. 8. 93

2330 W & 12. 8. 92

2564 W & 13. 10. 94 - Put up

1706 W & 7. 7. 94

497 W & 22. 2. 94

2449 W & 2. 10. 94

2027 W & 15. 8. 94

* chap V. para 9. of
edition of 1894

JS 29/3
C.

Encl.

N^o 977 W. d/25 April 1895.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

from the P.W. Accts. (H.E. N^o 1196 B d/29 March 95)

Communicated
for information and guidance
to the Consulting Architect
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drawn to the remarks in
paras 2 to 4 and 6 to 8 of
the Examiner's covering
note.

2. The charges referred
to in para 12 of the Inspection
Report will be met by
the departments concerned.

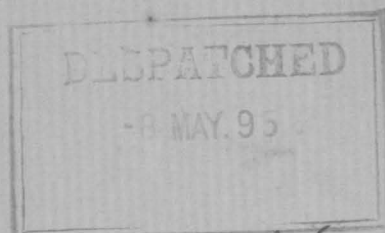
3. With reference to
para 9 of the covering
note, the Government
does not consider it necessary
to consider the commercial
value of the Chambers

in question with a view
to raising the rents.

4. The remarks in para 32
of the Inspection Report
will be transferred to
the Public Dept for
consideration.

L 112

Copy
22/5/95



8/5

Consy Architect
Supty Engineer
Supt of Works Registrar
Ex P.W. Arch
Public Dept

2570
Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 25 April 1895 No. 977.

Inspection Report.

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Orders on office Note
from the Examiner sub-
mitting - on the accounts
of the Cusg. Architect Division.

INDEXED

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