

Public Works (1896) Department.

G.O., No. 1175

DATED 4/6/96.

[Despatch Abstract.]

Accounts of the Comdg Architect Du
Office note from the Engr O W Sects
Submitting an inspection report of M R
Communicated to the Comdg Architect

No. 1175 W., 4TH APRIL 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Report of an Inspection of the Accounts of the Consulting Architect, Madras, made by Mr. D. R. WHITE, Examiner of Accounts, Temporary Rank, on the 10th to 14th March 1896.

Lieutenant-Colonel C. C. Rawson, R.E., Superintending Engineer, V Circle, has been in executive charge since 22nd January 1896, up to which date and since last inspection Mr. H. Irwin, C.I.E., held the office. Mr. W. A. Long has been the accountant for the full period.

2. The work in the division is carried out by three sub-divisional officers. Payments are made by the Divisional office, excepting for petty expenses, to meet which each sub-divisional officer has an imprest. Mr. J. H. Stephens, Acting Assistant Engineer, has an imprest of Rs. 750 which is used principally for the payment of monthly labour charges. These are usually liquidated in a day, *e.g.*, on the 5th March, the whole of the labour charges for February 1896, amounting to Rs. 748-2-8, had been paid away; consequently the money recouped would lie idle in the cash-chest until the time for the next payment came round. A more satisfactory arrangement would be by payment by cheque from Divisional office and the imprest balance could be reduced accordingly. The imprest of the second sub-division also appears to be susceptible of reduction as it is held primarily for the purpose of meeting the charges for the conservancy of the river Coom—a work which has now been transferred to the Buckingham Canal division.

3. The "piece-workers'" system is the agency employed in the execution of the work in this division. But the work done by some of the men is of considerable magnitude, while the definition of "piece-work" given in Code, II, I, 112, would imply transactions of a nature which should ordinarily be accounted for finally in Form No. 15. As, however, the transactions with these so-called piece-workers are so extensive, starting and ending with the commencement and completion of such large works as the Connemara Library, the new Law College, Bandsmen's quarters, additions to Presidency College and some others—the work being mainly undertaken by a single individual—it appears to have become necessary to prepare their accounts in Form No. 14 which ordinarily is used for works executed on regular contract as defined in Code, II, I, 112. The use of Form No. 14 involves reference to the items of work done in previous months and necessarily increases the record of the items in the measurement books, and in brief brings into operation all the essentials of a regular contract without the execution of the usual contract bond. On the other hand, the record of the piece-workers' transactions, if made in Form No. 15, would require nothing more than an account of the month's transactions and this would minimise the accounts work in connection with such work. But there are doubtless practical difficulties in the way of the adoption of Form No. 15 and satisfactory reasons for the use of Form No. 14. It is, moreover, now too late to consider any change of procedure as the works under execution are mostly nearing completion. The matter is, however, adverted to in this report in view to any further discussion as to the merits of the present procedure.

4. The entries in the several measurement books are made by contractors, or piece-workers as they are styled, from measurements taken by themselves. These measurements are said to be verified by the officials in charge of the works; but measurement books are evidently intended for the record of measurements made by the officials of the Department (*vide* Code, II, I, 31-39), and the propriety of entrusting this book to contractors is questionable.

The following defects were noticed in test-audit:—

- (i) Reference not made to the voucher in which the quantities are entered for payment and the connected entries not crossed off in the measurement books, except in the last page. Code, II, I, 37, clearly requires the cancelment of the items on every page of the book.
- (ii) Mr. Mahony's measurement book No. 1082 ends at page 135, but in voucher No. 83 for January 1896, pages 56 to 151 are quoted as containing the particulars of the measurement. Adjustment entries are made in the voucher, but do not appear in the measurement book. Deduction entries appear in the measurement book—*vide* entry at page 60 of the book under notice without reference to the measurement book in which the quantities appeared originally.
- (iii) Government in G.O. No. 520 W., dated 6th March 1895, ordered that the old form of measurement book should be called in from 1st April 1895, but the old form is still used in some cases.

5. The cash book is written up by a clerk who is entrusted with the duties of the cashier. The entries in the cash book do not bear evidence of the check by disbursing officer contemplated in Code, II, I, 58. The cheque book in use is in the cashier's custody, but Code, II, I, 87, requires that it should be in the personal custody of the drawing officer. The accuracy of the number of cheques in the books received from the Examiner's office is not tested until each book is brought into use. It would be well to count the cheques as soon as the books come to hand. The entries in the adjustment book precede, and do not follow, the order for write-back in Form No. 17. The approval of the Consulting Architect should be obtained in Form No. 17, before the transaction is posted into the adjustment book.

6. There was a balance of Rs. 3,228-3-2 at debit of the stock manufacture account at the close of January 1896, comprising Rs. 8,066-15-3 at debit of bricks and tiles and Rs. 4,838-12-1 at credit of lime-manufacture. This credit balance in the lime-manufacture account has resulted from the exceptional causes explained in Consulting Architect's letter No. 3534, dated 5th December last, to the Examiner of Public Works Accounts. It remains to be decided in what manner the account should be closed. There are three courses open for the purpose, viz., by credit to the works on which lime was used, by credit to revenue, or—and this is a suggestion for consideration—by credit to the land and kilns account. There was a balance of Rs. 54,932-4-8 against this account on the 31st January 1896. This is being cleared by monthly charges of Rs. 706 for current year to the manufactures in progress, but next year the amount to be so charged will be reduced to Rs. 651, pending further sanction. The value of materials at site of works on the date above mentioned was Rs. 21,221-4-4. These materials are in the hands of the contractors, who take delivery from the store-keeper, but until actually put into the work no charge is made against them. Meanwhile the Sub-divisional officer keeps an account as for materials at site, but it is open to question why the contractors should not at once be charged for the value of stores taken by them. If this be done, the preparation of the materials at site account would be dispensed with and the department would be relieved of the responsibility in connection with the custody of the stores. In the account of the "Connemara Library" and "new Law College" there were some items of materials which had been lying at site of the work for upwards of six months.

7. To the applications for leave dealt with by the Consulting Architect himself a certificate that the leave was admissible under the Civil Service Regulations should be attached. This certificate might be drawn up by the accountant for the counter-signature of the Consulting Architect.

8. In some of the original documents connected with the accounts for December 1895, erasures in figures were observed, the more objectionable ones being in original contract certificates. These should be avoided in future.

(Signed) D. R. WHITE,
Examiner of Accounts.

16th March 1896.

Office-note from the Examiner of Public Works Accounts, dated Madras, 30th March 1896, No. 243 B.

Forwarded to Government for information and orders.

2. The imprests may well be reduced as suggested in paragraph 2. The attention of the Chief Engineer is necessary to the remarks in paragraphs 3, 4 and 6. The work is not piece-work in the sense understood by code definitions and the record of measurements being that of the piece-workers themselves is quite opposed to recognised practice. Materials should be at contractors' risk as soon as they are taken over by them. It would probably be the most correct way to clear the profit on lime manufacture by credit to the works to which the lime was issued. The periodical examination of his cash book by the Consulting Architect is very advisable.

ORDER—No. 1175 W., dated 4th April 1896.

Communicated to the Consulting Architect, for information and guidance, and for report on the points brought to notice in paragraphs 3, 4 and 6 of the Inspection notes.

(True Extract.)

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

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

GENERAL.
ACCOUNT.

Gobt. of {1896} Madras.
PUBLIC WORKS.

Dated April, 4th.

Recd.

Encl.

G.O. No. 1175 W., 4th April 1896.

APRIL.

Inspection Report

Office-note from the Examiner of Public Works Accounts submitting an — of the accounts of the Consulting Architect Division, communicated to the Consulting Architect for guidance and for report on certain points.

P. W. CURRENT No. 3247

25.4.95 - 9770
6-3-95 - 5200

Ends!

Decs: 31.3.96

No 1175. W. of 4 April/96.

A. J.
K. J.

W. J.

Communicated to
the Consq: Architect for
information and guidance,
& for report on the
points brought to notice
in paras 3, 4 & 6 of the
inspection notes.

2/4/96

Chd. 2.4.96

DESPATCHED
21 APR. 96

C. A. to Govt.
C. A. to P. W. Accts.
Ex. W. Accts.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1896.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

dated

189 .

Madras, 30th March 1896.

OFFICE NOTE No.

9430
24303.

To

.W.

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Consulting Architect's office on 10th. to
14th, March 1896.

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