

Urgent

Marine Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper:—

From the Presidency Port Officer, Madras
of 20th May 1895, No: $\frac{690}{121}$ L.

I have the honour to report for the information of Government, with reference to my telegram of 8th May 1895, that the new occulting Light for Calingapatam is now in position. I have verified the arc of illumination and tried the Light which is an excellent one. The Clock work machinery is extremely simple but at the same time will require careful manipulation; being perfectly new it at present works a little stiffly, but this, I believe, will be quite overcome by the time the necessary notice to mariners has expired, viz. three months.

2. The temporary quarters for the Superintendent have not been taken in hand by the Public Works Department. I would ask that urgent orders may be issued in that Department for their immediate construction.

Order of 28th May 1895, No: 147.

Communicated to the Public Works Department
with

Urgent

with reference to para: 2 (Vide para: 3 of G.O.
9th April 1895, No: 107). *2.4.95*
(True Extract) *Light House*
Godhunter

2.4.95
Asst. Assistant Secretary,

for Chief Secretary.

Recd: 7.6.95

1627 W 19.6.93 No 3075 W 28.11.93

2217 W 12.12.93

1248 W 21.5.94

1557 W 23.6.94

1568 W 25.6.94

1609 W 28.6.94

1673 W 25.7.94

2228 W 6.9.94

1085 W 21.9.94

2688 W 12.10.94

2233 W 6.9.94

2235 W 23.5.95

Recd 5.6.95

No 1386 W d/10th June 1895

Communicated to

Communicated to
the Supt. Engr. I. C. Leitch,
in office, to whom the following telegram
will be despatched.

G.O. 1009 W thirtieth April
last. Temporary quarters
at Carlingapattam light house
required. Please expedite.

2/6

*cross
10/6 95*

To The Public Works Department
Presidency Port Office.

2.4.95
2.4.95

DESPATCHED
JUN. 95

10TH JUNE 1895, No. 1386 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Report of an inspection of the accounts of the Executive Engineer, Madura Division, by Mr. I. S. SHERLOCK-HUBBARD, Examiner, Public Works Accounts, Madras, on the 22nd to 24th April 1895, dated 24th April 1895.

Date of last inspection.—22nd to 25th April 1893.

2. By whom last inspected.—Mr. I. S. Sherlock-Hubbard, Examiner, Public Works Accounts, Madras.

3. Orders of Government on the last inspection report.—G.O., No. 1764 W., dated 7th July 1893.

4. Divisional officers.—Mr. A. H. Garrett, Executive Engineer, 1st grade, up to 14th April 1894; Mr. G. P. Carless, Executive Engineer, 2nd grade, up to 25th June 1894; Mr. J. H. Medlicott, Executive Engineer, 3rd grade, since 26th June 1894.

5. Divisional Accountant.—M.R.Ry. M. V. Sambasiva Aiyar, 5th grade.

6. Constitution of the division—

Sub-division.	Name of Sub-divisional officer.	Rank and grade.	Remarks.
Dindigul ..	M.R.Ry. A. V. Ramalinga Aiyar Avergal.	Assistant Engineer, 3rd grade.	Is a disburser.
Madura ..	Sub-Conductor W. Rule ..	Supervisor, 2nd grade ..	Do.
Tirumangalam ..	M.R.Ry. V. Nityananda Mudaliar Avergal.	Sub-Engineer, 3rd grade.	Do.
Periyar ..	Mr. T. D. Enright ..	Do.	Do.
Nos. I and II Parties, Tank Restoration Scheme.	M.R.Ry. W. Masilamony Mudaliar ..	Supervisor, 2nd grade ..	Holds an imprest of Rs. 30.

7. Imprest-holders other than Sub-divisional officers—

Name of imprest-holder.	Rank and grade.	Imprest.	Remarks.
Lieutenant A. J. Close, R.E.	Assistant Engineer, 3rd grade ..	Rs. 500	
M.R. Ry. S. Narrainasawmy Pillay	Head Clerk, Divisional office ..	15	
S. Saminatha Pillay ..	Head Clerk, No. I Party, Tank Restoration Scheme.	10	
C. V. Ratna Mudaliar ..	Head Clerk, No. II Party, Tank Restoration Scheme.	10	
M.R.Ry. Vedagiri Mudaliar ..	Temporary Upper Subordinate on Rs. 60, No. II Party, Tank Restoration Scheme.	10	For advances of railway fare to lascars.
Do.	do. do.	10	For office contingencies.
M.R.Ry. Parasurama Aiyar ..	Temporary Upper Subordinate on Rs. 80, No. I Party, Tank Restoration Scheme.	10	
Mr. C. J. Mani ..	Overseer, 2nd grade ..	50	
M.R. Ry. U. Venkata Rau ..	Do. ..	70	
M. Setu Pillay ..	Sub-divisional clerk, Dindigul ..	10	
M.R.Ry. P. Subramania Aiyar ..	Temporary Upper Subordinate on Rs. 150	100	
" C. R. Visvanatha Aiyar ..	Do. do.	100	
" M. Srinivasam Pillay ..	Do. do. on Rs. 100 ..	50	
" T. Ramasami Aiyangar ..	Do. do. ..	50	
" P. Subramania Aiyar ..	Overseer, 2nd grade ..	25	
" P. Balasundara Mudaliar ..	Temporary Upper Subordinate on Rs. 80.	150	

8. *Points noticed in the last inspection*—(a) *Paragraph 29.*—Delay in the preparation of bills after measurement still occurs. During the year 1894-95 there have been 40 cases of such delay of over one month, of which—

5 are of 6 months and over.	2 are of 3 months and over.
3 are of 5 do.	10 are of 2 do.
2 are of 4 do.	18 are of 1 do.

9. The accounts for December 1894 were test-audited.

10. *Unvouched outlay*—*Schedule docket No. 6, Nominal muster roll No. 49 for Rs. 5.*—Wages of a painter at 5 annas a day employed for ten days in painting gates, doors, windows, &c., of rest-houses, have been charged to the estimate “temporary lascars to work-shutters of regulators of Main channel, Periyár project.” This should be rectified.

11. Form no. 16 prescribed for “payments on account” is invariably used instead of form no. 15. Attention is invited to notes 1 and 2 on form no. 16.

12. Vouchers not submitted for audit are filed separately in the cash book order. It will facilitate check if they are filed with the works abstracts.

13. *Delay in submission of vouchers for cash payments by Sub-divisional officers.*—Vouchers do not always accompany sub-divisional cash books owing, it was stated, to the practice of sending cheques with bills to the contractors who do not at once return the latter duly receipted. The procedure prescribed in G.O., No. 1951 W., dated 27th July 1893, and Code volume II, chapter I, 179, should be followed.

14. *Records of measurements.*—The measurements on folios 1 to 37 of book no. 253 are not crossed off, and no reference is given to the bill or payment.

15. Separate serial numbers are given to the measurement books in addition to the printed machine numbers. This is unnecessary.

16. *Check of bills.*—Under orders of a late Executive Engineer, bills for “payments on account” exceeding Rs. 1,000 are required to be pre-audited in the Divisional office. The object is excellent, as the Executive Engineer wished to satisfy himself beforehand that no large payment was made without its equivalent in efficient work; but there is nothing to prevent a Sub-divisional officer from making as many payments on account as he likes to the extent of Rs. 999-15-11 each, and from the fact that only four such bills for more than Rs. 1,000 each have been sent to the Divisional office for check during the past year, it would appear that the object in view has been rendered inoperative.

17. In my office-note published with G.O., No. 2668 W., dated 26th September 1892, it was shown that the interests of Government are sufficiently safe-guarded by the check in the Divisional office of only *final* bills before payment by Sub-divisional officers; and if the responsibility for paying for bad work is brought home to Sub-divisional officers, individually, instances of the kind would be rare.

18. *Contractors’ ledger.*—This should be posted in strict accordance with the instructions in Examiner’s circular No. 3 of 1893.

19. Expenditure is recorded in a few cases under the sub-head “Contingencies.” Attention is invited to Examiner’s circular No. 38 of 1889. The details by items should be recorded in the works abstract.

20. *Materials at site.*—An account in Form 7 F. is obtained from Sub-divisional officers for works, the accounts of which are not kept by sub heads. This is unnecessary (P.W.D. Code, volume II, chapter I, 104).

21. *Control over outlay.*—The undermentioned records are maintained in connection with the control over outlay and appropriation in sub-divisions:—

(i) Form No. M-91 in the Divisional office showing outlay on every work arranged by—

- (a) Service and departmental heads,
 - (b) Sub-divisions,
- and appropriation for each major work.

(ii) Another statement in form no. M-91 for each sub-division showing appropriation and outlay against it for—

- (a) each individual major work for which appropriation is given.
- (b) each service and departmental head for which lump sum allotment is made.

(iii) Form no. M-91 for each sub-division (sent to and received from sub-divisional officers monthly) showing outlay on every work arranged by service and departmental heads.

22. The last mentioned document (which is identical with the “extract from the register of works” proposed in paragraph 15 of the inspection report on the accounts of the Tanjore division and approved in G.O., No. 518 W., dated 6th March 1895) is all that is necessary for the information of the Sub-divisional officers. Appropriations can also be entered in this statement; and Sub-divisional officers may, when necessary, explain short outlay separately.

23. Nos. i and ii are stated to be maintained for the information of the Executive Engineer for ready reference in the absence of (a) no. iii which remains for the greater part of the month with the Sub-divisional officers, and (b) any other record exhibiting totals by sub-divisions and departmental heads.

24. It may be accepted as an axiom that risk of error increases with the number of times figures have to be manipulated into different forms, and the truth of this was illustrated when verifying only one of these forms in which, in spite of the initials of four different clerks to the document, it was found that the grant under head 49 had been incorrectly stated to the extent of Rs. 5,200.

25. There is absolutely no necessity for the redundancy of forms noticed in paragraph 21, and the present procedure should at once give place to that sanctioned in paragraph 2 of G.O., No. 518 W., dated 6th March 1895. Form no. M-91, if used as there sanctioned, combined with the office copy of form no. 32-O (the monthly schedule of expenditure) will give a Divisional officer as effective a control over outlay in sub-divisions as he can desire to have.

26. *Completion report delayed.*—The completion report for the work “Bridge over the Surliyaur at Uttamapálaiyam,” estimate Rs. 42,800, register No. 34 of 1893-94, is stated to be delayed owing to non-payment by the Civil Department of the compensation for land to the extent of Rs. 643-4-0. Attention is invited to the instructions published with G.O., No. 3247 W., dated 25th November 1892, and submission of the completion report should be expedited.

27. *Security Deposits.*—The undermentioned deposits in savings bank on account of completed works have been outstanding for a long time for the reason stated against each of them:—

Item No.	Name of contractor.	Date of deposit.	Amount of deposit.	Reason.
1	Ramasawmy Gownden	1st Sept. 1890.	Rs. 63	Whereabouts not known.
2	Veerabudra Pillay	22nd May 1891.	113	Attached by Civil Court.
3	Sikaya Gownden	31st July „	6	Whereabouts not known.
4	Muniappa Pillay	3rd „	10	Attached by Civil Court.
5	Do.	16th Sept. „	850	
6	Mahomed Nurdin Saib and Kuttian Asary	16th „	39	Dispute between the partners.

28. In case of items 2, 4 and 5 a note of the fact of the amounts being attached by the court should be made in the register of security deposits to prevent its being lost sight of.

29. As regards items 1, 3 and 6, should the parties not come forward within, say, six months from the date of notice in the District Gazette, the amounts should be credited to Government.

30. Pass book No. 5565 for Rs. 200 on account of Abboyee Naidu, contractor, is in the name of the Executive Engineer, late No. II Periyár Division. The account should have been closed and re-opened in the name of the Executive Engineer, Madura Division, at the time of the amalgamation. This should now be done.

31. *Outward transfers*.—Payments by Sub-divisional officers on account of other divisions are not advised until receipt of sub-divisional cash books, so that a payment on, say, the 16th of a month cannot be proposed for adjustment until the first week of the following month. Sub-divisional officers should forward the vouchers for such payments *immediately after payment* to the Divisional office for advice to the division concerned (Code II, II, 171).

32. *Travelling allowance journals not submitted for audit*.—These were checked from July to December 1894 with the following results.

(i) K. S. Sundaram Aiyar, clerk, V class, 1st grade, Head-quarters, Madura —

July 1894.

Left.		Arrived.
7th, Madura	8-5 P.M.	Sholavandan 8-50 P.M.
8th, Sholavandan	6-17 "	Madura 7-5 "
20th, Madura	8-5 "	Ramarajapuram via Sholavandan.
21st, Ramarajapuram.		Madura 7-5 P.M.

The double third-class fare (5 annas) passed to the clerk for each of the journeys on the 8th and 21st is, under the present interpretation of rule, inadmissible as under Civil Service Regulations, article 29, the clerk was not entitled to daily allowance for those days and had therefore nothing to exchange for mileage under article 1170 (i); but this question has been referred to the Government of India (*vide* G.O., No. 926, Financial, dated 1st November 1894).

33. *Service books*.—M.R.Ry. S. Subramanya Iyer, Sub-overseer, 1st grade, was granted privilege leave for 24 days from 7th to 30th June 1894, to which his title had not been established in absence of a decision as to how his absence from "effective service" from 7th August to 6th September 1893 should be treated. The question calls for early settlement.

34. *Unnecessary work*—A list of vouchers in Madras Form No. 64 is maintained. The particulars in works abstracts are sufficient and the form under notice should be thrown into disuse.

35. *Destruction of records*.—Attention is invited to Public Works Department Code I, VI, 41, and to the Proceedings of Government in the Public Department as published in G.O., No. 2449 W., dated 2nd October 1894.

36. *State of the office*.—Satisfactory.

24th April 1895.

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

No. 1931 B.

Submitted for the orders of Government.

30th May 1895.

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

ORDER—dated 10th June 1895, No. 1386 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Madura Division.

(True Extract.)

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

To the Superintending Engineer, VI Circle.
 „ other Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Superintendent of Works, Periyár Project.
 „ the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1895} Madras

PUBLIC WORKS.

Dated June, 10th.

Recd.

Encl.

G.O., 10th June 1895, No. 1386 W.

JUNE.

Inspection Report

The Examiner's — of the accounts of the
Madura division, communicated to the
Superintending Engineer, VI Circle.

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Mr. I. S. Sherlock-Hubbard, Examiner, Public Works Accounts, Madras, on the
22nd to 24th April 1895, dated 24th April 1895.

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14th April 1894; Mr. G. P. Carless, Executive Engineer, 2nd grade, up to 25th June
1894; Mr. J. H. Medlicott, Executive Engineer, 3rd grade, since 26th June 1894.

5. Divisional Accountant.—M.R.Ry. M. V. Sambasiva Aiyar, 5th grade.

6. Constitution of the division—

Sub-division.	Name of Sub-divisional officer.	Rank and grade.	Remarks.
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Madura	Sub-Conductor W. Rule	Supervisor, 2nd grade ..	Do.
Tirumangalam ..	M.R.Ry. V. Nityananda Mudaliar Aver- gal.	Sub-Engineer, 3rd grade.	Do.
Periyar	Mr. T. D. Enright	Do.	Do.
Nos. I and II Parties, Tank Restoration Scheme.	M.R.Ry. W. Masilamony Mudaliar ..	Supervisor, 2nd grade ..	Holds an imprest of Rs. 30.

7. Imprest-holders other than Sub-divisional officers—

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C. V. Ratna Mudaliar	Head Clerk, No. II Party, Tank Resto- ration Scheme.	10	
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Do.	Do. do.	10	For office contingencies.
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Mr. C. J. Mani	Overseer, 2nd grade	50	
M.R.Ry. U. Venkata Rau	Do.	70	
M. Setu Pillay	Sub-divisional clerk, Dindigul ..	10	
M.R.Ry. P. Subramania Aiyar	Temporary Upper Subordinate on Rs. 150	100	
" C. R. Visvanatha Aiyar	Do. do.	100	
" M. Srinivasam Pillay	Do. do. on Rs. 100	50	
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and appropriation for each major work.

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6	Mahomed Nurdin Saib and Kuttian Asary	16th "	39	Dispute between the partners.

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32. *Travelling allowance journals not submitted for audit.*—These were checked from July to December 1894 with the following results.

(i) K. S. Sundaram Aiyar, clerk, V class, 1st grade, Head-quarters, Madura —

July 1894.

Left.		Arrived.
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8th, Sholavandan	6-17 "	Madura 7- 5 "
20th, Madura	8- 5 "	Ramarajapuram <i>via</i> Sholavandan.
21st, Ramarajapuram.		Madura 7- 5 P.M.

The double third-class fare (5 annas) passed to the clerk for each of the journeys on the 8th and 21st is, under the present interpretation of rule, inadmissible as under Civil Service Regulations, article 29, the clerk was not entitled to daily allowance for those days and had therefore nothing to exchange for mileage under article 1170 (i); but this question has been referred to the Government of India (*vide* G.O., No. 926, Financial, dated 1st November 1894).

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36. *State of the office.*—Satisfactory.

24th April 1895.

(Signed)

I. S. SHERLOCK-HUBBARD,
Examiner of Public Works Accounts.

No 1931 B dated 30th May 1895.

To W.

Submitted for the orders of Government

30/5
Examiner of P. W. Accts
Madras.

30/5

Government of Madras.

1895.

P. W. DEPARTMENT.

DISPOSAL.

Recd: 31.5.95

No. dated

CURRENT No.

From

The Examiners of
P. W. Accounts.

ENCLOS

No. 1931 B

Dated 30.5.95

Received

SUBJECT.

Report of an inspection of
the accounts of the P. W. Engineer
Madras by the Examiners
on the 22nd to 24th April 1895.

No. 518 W of 6-3-95

2944 W of 16-11-94

2449 W of 1-10-94

1951 W of 27-7-93

1764 W of 7-7-93

3247 W of 25-11-92

2668 W of 26-9-92

DESPATCHED

19 JUN. 95.

Supdt. Engr. VI circle
other Supdt. Engrs
C. A. to Govt
S. of W. P. P.
Exer P. W. a

19/6/95

O.L.S. 122
R 10/6