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(2) Date of repair \_\_\_\_\_  
(3) Initials of the Referencer \_\_\_\_\_

# MADRAS RECORD OFFICE

## Government of Madras

*Public Works* DEPARTMENT

|          |       |           |
|----------|-------|-----------|
| G.O. No. | 2316  | (W) Press |
| B.P. No. |       | 1 - Mis   |
| Dated    | 31-8- | 1876      |

Not to be folded or roughly handled

No. 701. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 3rd August 1876, No. 146-W :—

I HAVE the honor to ask the attention of Government to the system which is now in force with regard to Completion Certificates. This system appears to me to be erroneous, inasmuch as it ignores that which, in my opinion, is the true object of a Completion Certificate, viz., to show the amount and description of work actually executed.

2. The Madras Completion Certificate is practically nothing but a *Certificate of cost*.

3. For most of the works, that is for all works under Rupees 10,000, the certificate does not show the work done, but simply the cost, and in every case above or below Rupees 10,000, the explanations of differences refer solely to money excesses or savings, to differences between actual and estimated cost. Explanations of or reasons for deviations from the sanctioned design are seldom, if ever, given.

4. The forms prescribed in G.O., No. 3,347, of 8th November 1865, seem to have been in use up to March 1871. These forms appear to have recognized the necessity for making some allusion to deviations from sanctioned design, but then only to deviations as an element affecting the cost of the work. These forms do not provide any means for exhibiting clearly the work executed as compared with the work sanctioned.

5. In G.O., No. 104, dated 16th March 1871, two revised forms were prescribed on the recommendation of the Controller. These forms are still in use. The form for works over Rupees 2,500, a limit since raised to Rupees 10,000, provides for showing estimates and actuals, and differences between them, under both work and cost; but no explanation appears to be required for anything except a saving or excess over estimated cost. The form for works under the above-mentioned limit does not make any provision for showing the work done as compared with sanctioned design. Certificates in both forms are, moreover, frequently called '*bills*,' and altogether it seems clear that they are intended and are supposed to relate to *cost* rather than to *work*.

6. A Completion Certificate, in my opinion, is simply a voucher for a certain amount of executed work. It is a guarantee given to the Audit Office by the Chief Executive Officer in the district that a certain amount of brickwork, concrete, or other work, that has already been charged for in the accounts, does actually exist. It is, in fact, the formal certificate given by the Executive to the Accounts Branch, in accordance with principles, Nos. XV, XIX, and XX, of the Report of the Committee on Accounts, forwarded with my letter No. 118-W, dated 28th October 1875.

7. If this be so, to base this document on cost and not on work done seems to me to involve an entire misconception of the functions of a Completion Certificate. Or if it is not a misconception; if the Completion Certificate should indeed be nothing but a certificate of cost, there would seem to be something wrong about the practice in the preparation and submission of these certificates.

*Proceedings of the Madras Government, Public Works Department,  
31st August 1876. No. 2,316.*

8. These certificates are at present submitted by District Engineers to me; but if they really are intended to certify to cost, which in nine cases out of ten is all that they profess to do, they should apparently be furnished by the Accounts Branch to the Executive.

9. I venture therefore to suggest that the form of certificates prescribed in the Public Works Code, Chapter XIII, i, 25, be prescribed for adoption in lieu of the forms now in use. The forms prescribed in the Public Works Code are simply certificates of work done.

No. 702. ORDER THEREON, 31st August 1876, No. 2,316.

ACCOUNT, No. 43.

HIS GRACE the Governor in Council observes that Completion Certificate Form A of G.O., No. 104, of 16th March 1871, does not deserve to be characterised as practically nothing but a certificate of cost. It actually contains all the columns of Form No. 103 of the Government of India Code, with additional columns showing cost as well as quantities and explanation of savings or excess. Pending therefore final orders on Chapter XIII of the Government of India Code, there appears to be no necessity for substituting the latter for the former form.

(True Extract.)

Colonel,

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

To the Examiner of Public Works Accounts

Encl. E. C. S. writer.  
Spare Copies

From

THE CONTROLLER,  
PUBLIC WORKS ACCOUNTS,

To

*The Secretary to Government,  
Public Works Department.*

FORT SAINT GEORGE,

*3<sup>rd</sup> August 1876.*

*Sir,*

*I have the honor to ask the attention of Government to the system which is now in force with regard to completion Certificates. This system appears to me to be erroneous inasmuch as it ignores that which, in my opinion, is the true object of a completion certificate, viz. to shew the amount and description of work actually executed.*

*2. The Madras completion certificate is practically nothing but a certificate of cost.*

*3. For most of the works, that is, for all works under Rupees 10,000 the certificate does not show the work done, but simply the cost, and in every case, above or below Rupees 10,000, the Explanations of differences refer solely to money) excesses or savings, to differences between actual and estimated cost. Explanations of or reasons for deviations from the sanctioned design are seldom, if ever, given.*

4

The forms prescribed in Government order No. 3347 of 8 November 1865, seem to have been in use up to March 1871. These forms appear to have recognized the necessity for making some allusion to deviations from sanctioned design, but then only to deviations as an element affecting the cost of the work. These forms do not provide any means for exhibiting clearly the work executed as compared with the work sanctioned.

5

In Government order No. 104, dated 16 March 1871, two revised forms were prescribed on the recommendation of the Port Engineer. These forms are still in use. The form for works over Rs. 2,500 a limit since raised to Rupees 10,000, provides for showing estimates and actuals, and differences between them, under both work and cost, but no explanation appears to be required for any thing except a saving or excess over estimated cost. The form for works under the above mentioned limit does not make any provision for showing the work done as compared with sanctioned design. Certificates in both forms are moreover frequently called 'bills', and altogether it seems clear that they are intended and are supposed to relate to cost rather than to work.

6

Completion Certificate, for my  
honoured

in case of  
a deficiency  
the Govt. of  
the Province  
will be liable  
for the  
estimated  
cost of Rs. 10,000

operation is simply a voucher for a certain amount of executed work. It is a guarantee given to the Audit Office by the Chief Executive Officer in the District that a certain amount of brickwork, concrete, or other work, that has already been charged for in the Accounts, does actually exist. It is in fact, the formal certificate given by the Executive to the Accounts Branch in accordance with principles No. ~~XX~~ ~~XX~~ and ~~XX~~ of the report of the Committee on Accounts, forwarded with my letter No. 118W dated 24 October 1875.

If this be so, to base this document on cost and not on work done seems to me to involve an entire misconception of the functions of a Completion Certificate. Or if it is not a misconception, if the Completion Certificate should indeed be nothing but a certificate of cost, there would seem to be something wrong about the practice in the preparation and submission of these certificates.

8

These certificates are at present submitted by District Engineers to me, but if they really are intended to certify to cost—which in many cases put of ken is all that they profess to do—they should apparently be furnished by the Accounts Branch to the Executive.

9

I venture therefore to suggest that the  
form

form of certificates prescribed in the Public Works Code  
Chapter VIII. 1.25 be prescribed for adoption in lieu of the forms  
the forms now in use. The forms prescribed in the Public Works Code are simply certificates of work done.

I have the honor to be

Sir,  
Your most obedient servant.

Lowry-Jordan

Examiner P. W. Accounts

469  
8/28/76

March  
28.76

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408-11-65 No 3347.  
-16-3-71. " 1024.  
-24-4-76- 1025.  
23.11.76. 3357

W. 1876.  
No. 5

From

The Commr  
P. W. Acc

To

The Secy to Govt  
P. W. Acc

Dated 3<sup>rd</sup> August  
1876

No 1467

Suggests the  
Completion Cert  
prescribed in P. W.  
be adopted in li  
that at present in

No 701

Recd- 25-8-76 P.W. 27-8-76  
Cui- 21-8-76 P.W. 28-8-76

No 2316

Public Works Department  
92

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 31<sup>st</sup> Aug<sup>r</sup> 1876-

Read the following:-

From

The Examiner of Public  
Works Accounts } (H.E. No 146 W d 3<sup>rd</sup> Aug<sup>r</sup> 1876)

His Grace the

Governor in Council observes

I think it would be better  
for these papers to be circulated  
to the members of the Code  
Committee for decision as  
to the adoption of the  
form of certificates laid  
down in Chap XIII of the  
G. of India Code. If my  
colleagues are in favor  
of the adoption of this form  
of certificate I would prescribe  
it at once.

that completion certificate  
Form A of G.O. No 104 of  
16<sup>th</sup> March 1871 does not  
deserve to be characterized  
as practically nothing but  
a certificate of cost. It  
actually contains all the  
columns of Form No 108  
of the G.O. of India Code  
with additional columns  
showing cost as well as  
+ explanation of savings or excess  
quantities & finding therefore

23/8

as correct

final

final orders in Chapter  
XIII of the Govt. of India  
Code there appears to be no  
necessity for substituting the  
latter for the former Form.

The undersigned  
is of opinion  
that there is no  
present necessity  
for substitution  
of the Govt. of  
India Form -

Amullics

Wundlins

And Pate

for  
for

30/12/76

Ex. P. W. B. Dated 20/9/76

26.8.08

5562

Gobt. of Madras.  
PUBLIC WORKS.

To

The Engineer of P. W. & C.

Dated

Issued

Recd

Encl.

G. O., 31<sup>st</sup> July 1876, No.

22/0

No. 701/2

### Completion Certificate

Declaring the continuance  
for the present the form  
of — now in use in  
the P.W. Dept.

Wm. J. J.  
22-8-08