No. 3847

FROM

THE SUPERINTENDENT OF WORKS
GODAVARI DISTRICT.

TO

THE CHIEF ENGINEER P. W. Department
~~FOR IRRIGATION~~

Enclos.

Dowlaishweram, 21st March 1881.
Despd 22d Do

SIR,

With reference to G. Os 2825 W. 7/12/80 & No. 70 W. 12/1/81, I have the honor to report that I consider the following are the chief causes of the delay in the submission of the accounts of the Division of this District - viz.

1st The very large amount of work in the Sub Divisional Offices, on the receipt of the accounts from which of course the preparation of the Divisional accounts rests — The Sub Divisional Office work is very great not only on account of the amount of work done, but from the system which obtains here of doing almost all work by daily paid labor or piece work - This system has been found to result in good work & there are great difficulties in the way of—

of substituting for it contract work as regards masonry because the Department alone is in the position to supply lime & stone and there is invariably great friction & liability to disputes about delay when on the Department rests the responsibility of keeping a contractor supplied with the materials he may require, & exactly at the time he requires them — I consider that if the Divisional accounts are expected to always leave this District on the 15th there must be supplied to each Sub Division a 2nd writer on 15 Rs a month.

2ndly The late date on which transfer advices have been received from other Divisions which has constantly necessitated the correction of the accounts of a month when already made up — The remedy for this a general order, such as that given in his No 979 S. 18th November 1880 by the Examiner to the Eastern Division of this District, that transfer advices should be only received for adjustment in any month's accounts up to the 6th of the following month & after that date are to

The code rules are explicit on this point vide para 1713 If an advice is recd after the books are closed the transfer shd be thrown out into the accounts of the next month & the Ex Engr so informed accordingly to be treated in the receiving Division as affecting only the accounts of the month in which received.

3rdly The multiplicity of books to be written up. It appears that the following are of no real use as the information contained in them can be obtained from other forms.

(a) The work abstract book – information contained in this is also given in the Progress Report.

(b) Miscellaneous abstract book – Information obtainable from the various schedules.

(c) Establishment abstract book – Information obtainable from "passed pay bills" & acquittance rolls.

It appears that the new system to be introduced from 1st April will do away with some of these superfluous books.

Yes

I have the honor to be,
Sir,
your most obedient Servt.

Supdt. of Works Godavari.

From, P.W.C. No 1930

The Superintendent
of Works Godavari,

To,
The Chief Engineer
Public Works Dept.

Dated 21st } March 1881.
Received 28th }

No. 3847

Divisional Accounts.
– Delay in the submission
of – Reporting on the –
and requesting that a
2nd Writer to each Sub Dn.
Office may be sanctioned.

File Complete
[illegible]
[illegible] reply to 86
[illegible] 70 W. 13-4-81
30/3

No 2642

Supdt of Works Office Kist
Camp Masulipatam Canal
4th March 1881.
Desp 5th do

From
The Superintendent of Works
Kistna

To
The Chief Engineer
P.W. Department
Madras

Sir

I have the honor to acknowledge the receipt of your memo No 70 W of the 25th Ultimo.

2 I reported on the 17th January in my No ×2312, regarding the delay in the submission of the accounts from the Eastern and Western Division of this District.

× CN 418 with Mr Arnold

3 Having so recently reported on this matter, I concluded, on the receipt of G.O. No 70 W of the 17th January, that no further report would be needed; nor have I any further reasons to give. In the Eastern Division the accounts were delayed in the early months of this Official year for want of a second Accountant. In both Divisions the allowance for the time occupied in the transmission of letters by post seems to be inadequate.

4 I beg to request your consideration of this matter.

5 The charge against the Division Officers

is that their accounts are "invariably late." I am certain that both the Division Officers of this District, use their best endeavours to comply with the rules on the subject. The result is failure. The reason I believe is that what is really impracticable is asked for.

6 It is impossible when the transmission of letters occupies 3 to 7 days, according to the weather and season, to forward accounts which represent the bonâ fide transactions of a Calendar month, so that the Examiner invariably receives them by the 20th of the next month.

I have the honor to be
Sir
Your most obedient Servant

J. W. Rundall
Superintendent of Works
Kistna

Compd JW

P. W. D.

P.W.C. No. 1495

8

From

The Superintendent of Works
Kistna

To

The Chief Engineer
P.W. Dept.

Dated 4th } March 1881
Despd 5th }
Recd 10th

No. 2642

Accounts,- delay in the submission of-
Informs that a report has been made regarding the cause of-

Compile

8

P.W.

(True Copy)

Offg Exe Engr Trichy Dn
26/2/81

P. W. D.

From
Offg
The Executive Engineer,
Trichinopoly: Dn

To
The Examiner of P.W. Accounts ~~Engineer.~~
Madras

No. 3833

Dated 17th February 1881
Station. Despd 18th

Enclosure. —

Reference No. dated

~~Has the honor to~~

Sir

I have the honor to bring to your notice that my Office work (Account branch) has fallen into arrears. Replies to several audit notes & references are to be attended to. This ~~could~~ can not be done by my Accountant in addition to his current work. Under these circumstances I request that you will be good enough to order an additional Accountant to attend my Office till such time as the arrears are brought up, & the Accounts for March next are despatched to your Office.

2 The cause of the arrears complained of is partly owing to the L. F. works not having been excluded from this Dn, & partly to the amalgamation of the Madura Sub Dn with this Dn. No extra hands for this purpose were sanctioned.

Incl 5.
PW. 1422/81

3 I cannot attribute the fault to my Accountant, or to my Office establishment, as I know they work hard, & beyond Office hours.

I have &ca.

(Signed) C. A. T. Norfor

Offg Exec Engr Sixth Dn

No. 203

Exe: Engineer's Office
Camp Cuddalore
Dated 15th September 1880

From
The Executive Engineer
South Arcot Division
To
The Examiner
Public Works Accounts
Madras.

Sir,

In acknowledging receipt of your No. 455 S.E.3d dated 8th Instant requiring the attention of the Accountant to the late receipt of his accounts in your Office, I have the honor to observe that there does not appear to have been any remarkable delay in the submission of the accounts of the Division, with one or two exceptions when I was away from Head Quarters, since Chinniah took charge of Accounts.

2. Although Chinniah joined this Office in October last, yet he actually took charge of the accounts only on the 25th of March last, and the dates of their submission from the latter month are

noted below:—

	Dates when made ready -	Date of despatch
For March 1880 -	20-4-80	21-4-80
" April /80 -	19-5-80	21-5-80
" May /80 -	16-6-80	18-6-80
" June /80 -	16-7-80	17-7-80
" July /80 -	17-8-80	19-8-80

3. The delay of one or two days in the despatch of accounts for March, April and July last, was due to my having been away from the Head Quarters I have however directed the Accountant to get his accounts ready and submit them for my signature earlier so that they may be returned for despatch in time.

I have the honor to be
Sir
Your most Obedt. Servt.
(Signed) A. C. Smith Captn. R.E.
Executive Engineer

(True Copy)

A Smith Captn. R.E.
Executive Engineer

No. 4 Executive Engineer's Offic

Encl. 4.

No. 1422/81

1/1142/SA/8

No.

Executive Engineer's Office
Tanjore. 3d February 1881

From,

The Executive Engineer
Tanjore Division

To

The Superintending Engineer
III Circle Trichinopoly

Sir,

In reference to your Endorsement No. $\frac{1984\,TJ}{24.12.80}$ on G. O. No. $\frac{2825\,W}{7.12.80}$, I have the honor to state that though there have been complaints at one time of certain Sub Division Accounts having been received so late as to delay the Compilation of the Division Accounts, I have not had for some months past any Complaints on that score, the Sub Division Accounts being closed earlier than formerly. Many of the Vouchers are often late in reaching the office, or are received incomplete, but this does not delay the Submission of the monthly accounts to the Examiner –

Enclo: 2.

I thought it best to call on the Accountant for his explanation of the delay which has so frequently occurred. He attributes it to his not receiving sufficient assistance from the Clks, and to its sometimes happening that papers needed for his information had not been communicated to him.

Regarding the first reason I can only state that one Clk is engaged solely on the Accounts and the store-keeper has been ordered to give all the time that can be spared from his proper duties (which are light) to assisting the Accountant who has generally though not at present a volunteer assistant besides. This leaves only two Clks to assist the Head Clk in the Correspondence of which there is necessarily much— The following gives some idea of the work in the Correspondence branch:–

Letters &c received. 1st January 1880 to 1st January 1881 = 4850
— Do — despatched — Do. —— 4047

This excludes the numerous statements, returns &c which have to be prepared. An abstract of all letters received and despatched has to be entered in the registers.

All I can do further for the accountant is to relieve him of the Cash book and Cash chest which, it appears from the Code should not be in his charge — All bills paid in the Division office can also be checked and initialled by the Head Clerk and in regard to those bills the check prescribed in para 806 of the Code dispensed with. With this arrangement I am of opinion that the Accountant will have no just cause of complaint of want of assistance — The storekeeper has only lately got his accounts into good order but should now be able to give very considerable assistance. The arrears to be brought up have taken up much of the Accountant's time, but though some troublesome ones remain, a good deal of progress has been made. The Examiner some months ago offered assistance which was declined as the Accountant said he could bring up the arrears himself.

With regard to the second reason given for delay I have to report that when the Accountant complained to me of a certain paper not having been given to him I gave the Head Clerk strict orders that all correspondence which could in any way affect the accounts should without delay be given to the Accountant for perusal. This was some months ago and since then no specific instance has been as far as I remember, brought to my notice, of the Head Clerk having failed to carry out my orders. The Accountant considers that there is very little correspondence which is not some way or other connected with accounts and wishes to have all the correspondence in the Office given to him for perusal — This I consider most unnecessary and there could be no reason for the request unless it were expected that the Examiner's view as to the Managership of the Office should at no distant date be accepted — nor is there any reason for the Accountant's assertion that there is a want of a clear understanding as to who is manager of the Office. Your orders are quite clear. The Head Clerk is

This point has been settled in Ch: Supt. Circular No 836 of 30-3-87. The Acct. is the Manager of the Survy: Office is Manager but cannot be made responsible for the Compilation of the accounts which is the duty of the Accountant as laid down in para 407 of the Code – The responsibility for furnishing the initial Accounts rests with me and I am always ready when the Accountant points out anything as wanting, to take measures for having it supplied.

I do not think it necessary that I should arrange to be at Head-Quarters on the day the Accounts are expected to be ready, as nearly every day I have my tappal brought me by a messenger and there is seldom any difficulty in his returning in time for the despatch of the Accounts by the night mail.

I enclose the Accountants and the Head Clerk's explanations –

I have the honor to be,
Sir,
Your most obedient
servt.

W. Hughes.
Ex: Engineer
Tanjore

2965 - 9
7/8

P.W.D.

Encl: 3
Pr. 1422/81

From,
The Ex: Engineer
Tanjore Dt.

To The Supdt: Engineer
III Circle

Dated 3d } February
Received } 1881

No. 215

Enclosures: 2.

Replies to his Endorse:ment No. 1984 T.J. / 24.12.80 about the delay in the submission of the accounts to the Examiner —

Negapatam Dn Office

No 879

21st February /81

Despd 22nd

From

The Executive Engineer Negapatam Dn

To

The Superintg Engineer 3rd Circle

Sir,

With reference to your Endorsement No 2270 I f dated 15th February /81, on G O No 70 W dated 12th January /81, I have the honor to annex a Memo showing the dates on which the accounts were prepared and despatched to the Examiner of PW Accounts - and the cause of delay was due to my unavoidable absence from Head Quarters about case No 128 against this Department (in November on 19th, and in December on 17th + 18th)

2 The accounts for November 1880 were prepared and despatched to me for signature on the evening of the 15th December /80 and they reached me on the 17th, when I was

busily engaged in Court at Spika: Monday and also on the 18th, thereby I was only able to sign them on the 19th and to despatch them to the Examiner on the 20th and they would have reached the Examiners Office on the 22nd the due date I believe, allowing 2 days for the post.

3 Special arrangements will be made in future for the prompt despatch + of the accounts.

Month	Date on which the accounts were ready.	Date on which the accounts signed & despatched
October	18th November	20th November/80
November	12th + December	20th December/80

+ But they did not reach me till the 17th

I have the honor to be,

Sir,

Your Most Obdt Servt

Offg Exec. Engineer

3141·2·3
22·2·81

No 879

From

The Executive Engineer
Nagapatam Dn

To

The Supg Engineer
3rd Circle

Dated 21
Received
February/81

Encl: 2
W. 1422/81

Monthly Accounts –
Reports on the
Submission of the –

No 521
Tinnevelly Dn Office
Palamcottah 6th January 1881
Desd 8th "

From

The Executive Engineer
Tinnevelly Dn

To

The Superintending Engineer
3rd Circle

Sir,

With reference to your Endorsement No 1984 dated 24th Ultimo on G O No 2825 W dated 7th December 1880, I have the honor to report that the primary cause of the delay in submitting the monthly accounts is that the account branch of the office Establishment is not strong enough to get the work done punctually and to keep all the accounts complete up to date -

2 - I beg to point out that so far as accounts are concerned, this Division has been working during the last twelve months under very unfavorable circumstances - First the Accountant was changed in January 1880, In February the D P W was withdrawn

from certain Taluqs and the works handed over to the Collector which of course caused additional account work. In March the Local Fund works of the whole District were handed over to the Local Fund Boards, and as the late Satur Division was abolished in March, all the accounts for that Division for March had to be incorporated with the accounts of this Division, while at the same time, several changes and transfers took place among the Members of the Office Establishment. In consequence of this there was great confusion and delay and the accounts got into arrears and they have not been fully cleared yet. The accounts for March were exceedingly heavy; for the Chief Engineer for Irrigation progress report only, I had to show separately items for 430 works. Again in June the accountant, remained absent from the Office for a month, under the circumstances already reported to the Examiner, this caused arrears again - In October last a change of accountants was made by the Examiner and quite recently a lot of new forms for accounts have been received which will come into force on 1st February and will of course, at first, cause delay as it will take some time for the accountant to become acquainted with the new forms -

With regard to the change of accountants in January 1880, I must point out that at the time I protested against the change and told the Examiner that it would put me to much inconvenience as, the old accountant was in this Office for many years, and knew all the accounts, and especially every thing connected with the accounts of Srivaikuntham anicut System, the accounts for which are somewhat confused owing to the Estimate having been so often revised; but notwithstanding this the Examiner changed the Accountant - I think in matters of this kind that my interest should be consulted as well as the Examiners, at any rate, I do not consider that it is fair for the Examiner to change the Accountants and then say that I am to blame for the delay in submitting in the accounts—

3- With regard to the account work of this Office, I beg to point out that during the last year this has been considerably increased by small additions which taken singly are inappreciable, but taken collectively cause considerable additional work— As an instance of the work caused by one of the additions, it may be noted that "Dockets showing details of expenditure on each work" take at least two days to prepare every month— Another great cause of delay is paragraph 1075 of the Madras P.W. Code— Under this para the items to be entered in the monthly statements of Objectionable items have been so very numerous that the Statements could not be prepared until long after they were due—

4- I have already reported that I am not in favor of para 1075 of the Code for it causes great increase to the Office work, and, so far as I can see, there is not one advantage gained by it - If new Estimates are to be prepared from new data for each incomplete work at the end of the year the works of the Division will most certainly be neglected, for, it will be impossible to get fresh Estimates and plans prepared for all the incomplete works in addition to the Estimates required for new works

5- In conclusion I beg to state that I believe the Accountant and the Clerks who assist him are doing their best to prepare the Accounts punctually for when I am at Palamcottah I see that they come to Office very early remain until after seven in the evening and work on all holidays & even on Sundays—

Under these circumstances I do not see what I can do in order to submit the accounts in proper time

There is one thing however clear, namely, that if the Examiner is continually increasing the accounts by trying to get done in Divisional Office's work that was formerly done in his own Office and at the same time does not increase the Office Establishment there must be delay ——

not understood -

I have the honor to be
Sir
Your most obedt Servt

J. W. Martin Exe Engr
Tinnevelly Dn

1612 P.C./81
[illegible]
[illegible] Jany/81

1204 D.V.
10-1-81

Encl.
PW. 1422/81

From

The Executive Engr
Tinnevelly Dn

To

The Supdg Engineer
3rd Circle

Dated 6th
Recd
Acpd 8th
January 1881

No 521

Submits his explanation regarding the delay caused in the submission of monthly accounts

Tinnevelly Dn

No. 85 C.

Supg Engrs Office 3d Circle
Camp. Upper Anicut
4th March 1881

From,

General

Lieutt Col. J. Beatty R.E.
Superintending Engineer 3d Circle

To,

Col. R. H. Sankey C. B. R.E.
Chief Engineer P. W. D.
Madras.

Enclo - 5

Sir,

With reference to G. O. No. 70 W and in continuation of my letter No. 2265 P. J. of 14th Ultimo, I have the honor to report on the causes of delay in the submission of the monthly Accounts of Divisional Officers.

C No 1047 with S.A.W. 18/2

2. As regards South Arcot and Negapatam the only cause of delay known to the Divisional Officers is their accidental absence from Head Quarters at the time the accounts should be signed and despatched. I am therefore of opinion that, except under very exceptional circumstances, every

Divisional Officer should arrange to be at his Head Quarters from the 17th of the Month until his monthly Accounts have been despatched. — With a little forethought this should not cause him any inconvenience.

3. In the other three Divisions, Trichinopoly, Tanjore, and Tinnevelly, the Accounts are in arrears, and assistance is needed in working off these arrears. I recommend that an additional Accountant should be allowed in these Divisions, temporarily in the cases of Tanjore and Tinnevelly; and in Trichinopoly while the Trichinopoly Division Officer has charge of Local Fund works, and of works in Madura; these additions to the ordinary work of the Division must very greatly add to his Office work, and cause much delay. I send copy of a letter on this subject lately despatched to the Examiner by the Divisional Officer, but of which the Examiner has taken no notice.

See letter No 241/W of 19-3-81. D.W.

4. As recommended already in the latter part of para 5 of my letter above mentioned and also[+] on more than one occasion through the Chief Engineer for Irrigation, I have again to point out that para 1075 of the P. W. Code should be cancelled as regards Irrigation Repair Estimates, and that these Estimates should hold good for two years from date of Sanction. The order that irrigation repair Estimates lapse at the close of an official year may be a convenience to the Examiner, but it throws a vast amount of useless labor on the Divisional and Sub Divisional Officers and on that of the Supg. Engineer, necessitating the

[+] Vide also paras 3 & 4 of letter No 521 of 6th January /81 from Tinnevelly Dn Officer — herewith sent.

This question has been disposed of by Gy preparation of two and often three Estimates and Completion reports where one of each would answer every purpose, besides all the Correspondence with the Supg. Engineer's Office about fresh registration and fresh allotments of funds. And, in addition to this, it is a positive obstruction to work in April and May, the best part of the working season. The provision in the latter part of the rule is useless, as it causes so much correspondence with the Examiner about objectionable items.

4. I send herewith some letters on the subject of delays with the Monthly Accounts from the Divisional Officers which by oversight did not accompany my former letter.

I have &c

J. Beatty. Lt. Col. R.E.
Supg Engineer 3d Circle

P. W. C. No. 1422.

From.
The Supg Engineer
3d Circle

To,
The Chief Engineer
P. W. D.

No. [illegible] 5 C

Dated 4th March/81
Recd 7th

Enclo 5

Delays in the sub=
=mission of Monthly
accounts from the Di=
=visional Offices.

Reports regarding
the — in continuation
of his No. 2265 P. J
of 14th Ultimo —

Complied CM 7/3 S. M.

To

E. H. Pringle Esqr.,
Executive Engineer,
West Coast Dn.,

Respected Sir,

In obedience to your orders to explain the delay in the submission of the monthly accounts, I beg most respectfully to report that the correspondence connected with the accounts is great and is daily on the increase, and where past references have to be looked into, very intricate. The work of picking out past references (in some cases for two and three years back), of the old Division to elucidate histories of matters has become a task which I cannot at times overcome and leaves me very little time to devote to my accounts.

I

Memo: shewing subjects for dis=posal within the last four months, viz:-

Water Closets for Gov^{t} House	The application made to the Plumber at Bombay in 1878 could not be found at all although a long and tiresome search was made in vain.
Jumpers - Nilgiri -	The letter to and from Gen^{l} Sup^{t} is not forthcoming altho' a whole day and half a some=day was spent by myself and Soondrum Pillay -
Sapper labor -	Almost the whole of the Nilgiri records were searched for the bills from the Commandant S. & M. but none could be found - M^{r} Milner sent in one bill but no satisfactory result could be obtained from it - hence the matter is sent up to Examiner in=complete -
Jail Bill for 54 R^{s}	Search was made for an order three times spending about half a day each day and

s of Works are to be maintained for

Statement shewing dates of receipt of the second fortnight's Cash Accounts from April 1880 to January 1881.

Month	Calicut Sub Dn.	Cannanore Sub Dn.	S. Canara Sub Dn.	Nilgiri Sub Dn.
April 1880.	10th May	7th May	"	8th May
May	5th June	17th June	"	6th June
June	6th July	5th July	"	5th July
July	6th Augt.	7th Augt.	"	"
Augt.	3d Sept	5 Sept	7th Sept	"
Sept	5 Oct	5 Oct	8th Oct	"
Octr.	3d Nov.	3d Nov.	4th Nov.	10th Nov.
Nov.	5 Decr.	8th Decr.	5th Decr.	6th Decr.
Decr.	5 Jany.	5th Jany.	14th Jany.	13th Jany.
Jany. 1881.	not yet recd.	4th Feby.	not yet recd.	not yet recd.

7/2/81

…rs of Works are to be maintained
for

Enclosure
No: 1

In a letter No. 69 of 14th February 1881 from the Supdg Engineer 2nd Circle

Endorsement of Ex. Engr. West Coast Dn. No. 510 of 8th February 1881 on explanation of accountant.

for

No. 69

SUPERINTENDING ENGINEER'S OFFICE,
2nd Circle.
Camp Coimbatore 14th Feb: 1881.

From,

THE SUPERINTENDING ENGINEER,
2nd Circle.

To

The Chief Engineer
P. W. Department.

Sir,

ENCLOSURES 1

With reference to G.O. No. 70 W dated 12th Ultimo I have the honor to report that the Accounts of the Coimbatore Division for the months of October and November last were despatched from the Divisional Office respectively on the 16th November and 17th December 1880 and they should have reached the Examiner's Office before the due date (20th).

2. The Executive Engineer Chingleput Division reports that the Divisional Accountant, is assisted by the other clerks in the office and that the work of his office, is so very heavy that it is not possible for his Accountant to submit the Divisional Accounts with the desired punctuality unless additional competent assistance, is given especially as under paragraphs 1693 and 1694 of the P. W. Code. Registers of Works are to be maintained

for all works exceeding Rs 200. The limit of the Register was formerly Rs 10,000. It is with great difficulty the monthly accounts are got up by the 20th and are despatched either on the same evening or in the following day.

3. In the Salem Division the submission of the accounts for October was late owing to the fault of the late Accountant and for November they were ready in time but had to be sent to the Executive Engineer, who was absent from Head Quarters for signature. 5 days were lost in this.

4. As regards the delay in the submission of the West Coast Divisional Accounts the explanation of the Accountant supported by the Divisional Officer is enclosed as promised in my letter No 27 dated 20th Ultimo.

See Examiner's letter No 241 19-3-87 - [illegible] Accountant [illegible] all references [illegible] other [illegible] in looking out f

5. One of the Clerks is exclusively given to assist the Accountant and it is not (?) more than that could be spared from the limited establishment of 4 Clerks in each Divisional Office.

6. From the explanation furnished by Executive Engineers and as the Divisional Accountants have to study the newly introduced forms I am of opinion that adequate assistance, at least as suggested in my letter No 27 dated 20th Ultimo should

6r408 — Arnold

should be given -

7. I would urge therefore that in the Chingleput Division where the assistance is urgently required an Assistant Accountant should be sent by the Examiner as soon as possible.

I have the honor to be
Sir
Your most Obdt Servant

W R Mead Major OR
Supg Engineer, second Circle

P.W.C. No. 974

FROM

THE SUPERINTENDING ENGINEER,
2nd CIRCLE

To The Chief Engineer,
D.P.W.

Dated 14th
Received 16th } February 1881.
Answered

No. 69

Enclosures 1

SUBJECT.

Divisional Accounts:—

Reporting regarding the cause of delay in the submission of the —— in the Circle.

[illegible] 18/2

SAW

No. 2265 TJ

Supg Engrs Office 3d Circle
Camp Kottoor Tanjore Distt.
14th February /81
Desp: 162

General

From

Lieut. Col. J. Beatty R.E.
Superintending Engineer 3d Circle

To,

Col. R. H. Sankey C.B. R.E.
Chief Engineer P.W.D.
Madras.

Sir,

As directed in G. O. No. 2825 W of 7th December /80, I have the honor to report on the question of more punctual submission of the monthly Accounts by Executive Engineers of this Circle and to make some suggestions for ensuring this in future.

2. The Trichinopoly Division Officer points out that though the Local Fund Works in his Division have not been handed over to a separate agency as in other Districts, and the Madura Sub Division has been added to it, his Office Establishment is less than half what was maintained before, and he asks for an

No. 2265 TJ

Supg Engrs Office 3rd Circle
Camp. Kottoor Tanjore Distt.
14th February /81
Despd: 162

From

General

Lieut. Col. J. Beatty R.E.
Superintending Engineer 3rd Circle

To,

Col. R. H. Sankey C. B. R.E.
Chief Engineer P. W. D.
Madras -

Sir,

As directed in G. O. No. 2825W of 7th December /80, I have the honor to report on the question of more punctual submission of the monthly accounts by Executive Engineers of this Circle and to make some suggestions for ensuring this in future.

2. The Trichinopoly Division Officer points out that though the Local Fund Works in his Division have not been handed over to a separate agency as in other Districts, and the Madura Sub Division has been added to it, his Office Establishment is less than half what was maintained before, and he asks for an

I shall request the Examiner to transfer him elsewhere on a reduced pay.

5. In Tinnevelly the Executive Engineer points out that his accounts have been thrown into arrears by several changes in the Department, and transfers of members of the Office Establishment, besides changes of Accountants. In January 1880, although the old Accountant had been in that Office for many years, knew the accounts well, and his special knowledge was most valuable there, he was removed notwithstanding the protest of the Divisional Officer. It certainly seems hardly fair of the Examiner to remove an efficient Accountant and then complain of delays which have been mainly caused by the changes he has himself made. Mr. Marten also points to a cause

A more efficient man was sent in his stead of delay likely to affect the submission of the Accounts in future, which is also the work of the Examiner; viz, the issue of new forms for the Accounts which are to come into force on 1st February, and must necessarily cause delay, at least until the Accountants become used to them. With regard to para 1075 of the P. W. Code, which directs that the sanction to a Repair Estimate lapses with the end of the official year — a rule which throws a vast amount of totally useless labor on our subordinates — I have already reported my opinion that a repair Estimate should remain in force for two years from the date of sanction. This para of the Code is a trouble to all the Divisional Officers, but its evil effects are specially felt in Tinnevelly owing to the large number of irrigation repairs to be

This order has been cancelled & the new Accounts are to be introduced from 1st April/87 –

This question has been disposed of by the recent order extending the currency of such estimates to 2 yrs [illegible] – CH carried out there, and the fact that much of this work has to be done in a limited period, or deferred until the same time next year or the year after.

6. In regard both to Tanjore and Tinnevelly I would recommend that the Examiner give some assistance from his Office until arrears have been cleared off; and I have no doubt the abolition of para 1075 of the Code would be found a great relief in all the Divisions.

I have the honor to be
Sir
Your Most Obdt. Servt.

T. Beatty Lt. Col. R.E.
Supg. Engineer 3rd Circle

P. W. C. No 1047

From
The Supg Engineer
3rd Circle

To
The Chief Engineer
P. W. D.

No 2265 T.J

Dated 14th Feb 1881

Recd 18th

Submission of Monthly accounts of Executive Engineers to the Examiner.

Reports on the question of more punctual — and makes some suggestions in the matter.

S. Ans
bills & other
replies [illegible]
Compile [illegible]

No. 3043.

Supg Engrs Office 1st Circle
Camp Bellary 27th January /81.

7

From
The Superintending Engineer
1st Circle

To
The Chief Engineer
P. W. D.
Madras.

Sir,

With reference to G. O. No. 70 W of the 12th Instant, I have the honour to state that I have already made a full report on the delay in the accounts, in my Letter No. 2946 of the 5th Inst.

Cor No. 264

I have the honour to be
Sir
Your most obdt servant
Clewt Prendergast Lt Col R.E.
Superintending Engineer
1st Circle

P. W. C. No. 548.

From
The Supdg. Engineer
1st Circle

To
The Chief Engineer
P.W.D.
Madras

Of 27th Jany/81
Recd 31st

No. 3043.

Delay in the Accounts of Divisional Officers.

—

Stating that a report has already been made regarding —.

Compile

No. 2841.

5

OFFICE OF THE SUPERINTENDENT OF WORKS,
BUCKINGHAM CANAL,
Camp, 26th January 1881.

From

THE SUPERINTENDENT OF WORKS,
BUCKINGHAM CANAL,

To

THE CHIEF ENGINEER,
PUBLIC WORKS DEPARTMENT,
Madras.

SIR,

Enclosure.

With reference to G.O. No. 2825 W of the 7th December 1880 I have the honor to inform you that the statement in regard to the dates of submission of the accounts of my Office is not very fairly put forward by the Examiner inasmuch as he reckons no delay for postage while I am on tour whereas the facts of the case are that my Accountant has been in time in every month as follows.

The Supdt. of Works seems to forget that if he is out on circuit he shd make proper arrangement for the accounts being sent out to him in time to admit of their being signed despatched & recd in Examiner's Office by the due date —

Month to which accounts relate	Dates of Accounts being ready at Hd. quarters	Cause of delay etc.
May	15th June	Submitted to me while on circuit for Signature. The Accounts

		were signed at Ramapatam on the afternoon of 21st and returned by the next post being forwarded from Hd Quarter Office to the Examiner on the 24 June.
July	19 August	Despatched 21st delay in receipt until 23rd did not arise in my office.
August	20 September	Delay owing to my being on circuit as the Accounts had to be sent out by post signed on 22d and returned to Madras
September	20 October	Delay owing to my absence from Head quarters
October	20 November	Despatched on the 22, 21st being Sunday

I have the honor to be
Sir,
Your most obedient Servant

J. Avary Captain R.E.
Superintendent of Works
Buckingham Canal

Mer
146

P. W. C. No. 523.

From

THE SUPERINTENDENT OF WORKS,
BUCKINGHAM CANAL,

To

THE CHIEF ENGINEER,
PUBLIC WORKS DEPARTMENT,
Madras.

Dated 26th January 1881.
Despd 27th — do
Recd 28th — No. 2841.

ENCLOSURE.

Monthly Accounts to the Examiner of Public Works Accounts.
Informs that it is not very fairly put forward by the Examiner in as much as he reckons no delay for postage of the

Compile Rp

No. 384,8

MADRAS,
Chepauk, 24 Jany 1881

From

THE SUPERINTENDENT OF WORKS,
PRESIDENCY,

To

The Chief Engineer,
P. W. Dept.

Sir,

Enclosures.

With reference to G.O. No. 70 W dated 12th January 1881, I have the honor to report that the Accounts for the month of November 1880 were signed late on the evening of the 20th December 1880, and consequently despatched on the morning of the following day.

I have the honor to be
Sir,
Your most obedt servant
Henry G. M. Lebert
Maj. R.E.
Superintendent of Works
P.S.

W.G.
24.1

B. W. C. No 461

From,

The Supt. of Works,
Presidency.

No. 3848

Dated 24th } Jany 1881.
Recd 25th }

Accounts for November 1880.

Reports that the — were signed late on 20th Decr. 80 & despatched on the following day.

[illegible]

No. 27

Supt. Engineer's Office, Second Circle
Coimbatore 20th January 1881.

From,

The Superintending Engineer
Second Circle.

To,

The Chief Engineer
P. W. Department.

Sir,

With reference to G. O. No. 2825 W dated 7th December 1880 I have the honor to report that the Executive Engineer of the Coimbatore Division fails to see how his accounts for July and August were one day late in reaching the Examiner's Office when they had been despatched from his office before the due date. The dates on which his accounts were sent are shown below.—

April's Accounts despatched on the 17th May 1880
May ———— " ———— 18th June
June ———— " ———— 12th July
July ———— " ———— 17th Augt.
August ———— " ———— 18th Septr.
from Annamallay
September ———— " ———— 18th October
October ———— " ———— 16th Novr.
November ———— " ———— 17th Decr.

Salem Division Officer attributes the delay to Accountant Mr. Dean who has lately been relieved by a new Accountant sent by the Examiner and it is hoped that in future his accounts will be despatched earlier than hitherto sent.

Chingleput Division Officer explains that during the first 3 months of the period noticed, his office staff was one hand short of proper strength as the Head Clerk of the office was absent on privelege ×leave in those months and in the latter half several disputed accounts of Contractors and Pension Applications were disposed of in addition to the general heavy current work, consequently it appears not to have been possible to despatch the accounts earlier than the 20th and they must have been received a day or two later in the Examiner's Office. The late reorganization of the Department caused much confusion and disorder in some Divisional Offices but as order is gradually being established it is hoped that in future the accounts may reach sooner.

× on Medical Certificate.

Major Ross Thompson supports the testimonial given by Mr. Pringle to Chingleput Division accountant M. A. Jeyaram Pillay as a hardworking and intelligent man.

West Coast Division. I regret that no reply has as yet been received from this Division to this office endorsement dated 23rd December /80 but I will forward the explanation as soon as received. I must point out that there must I fear be always some delay in this Division owing to the distance 2 of the sub divisions are from Head Quarters.

As one Accountant posted to each Divisional Office cannot do the work, one of the four clerks of each Divisional Office is exclusively allotted to assist the Accountant and it is with this aid the accounts were forwarded to the Examiner on the dates now complained of. To ensure early preparation and punctual submission of monthly accounts I would suggest that an assistant Accountant be posted to the Chingleput and the West Coast Divisions where the work is heavy-

I have the honor to be
Sir
Your most Obdt. servant
Major R.E.
Supg Engineer IInd Circle

P. W. C. No. 405.

From
The Supg. Engineer,
Second Circle.

Dated 20th
Despd: 21st } January/51.
Recd: 24"

No: 27

Submission of P. Works Officers' accounts to the office of the Examiner:—

Reporting upon the causes which led to the delay in the —

Complied 28 Feb/51

No. 2312

Superintendent of Works Office
Camp Duggirala
Dated 17 January /81
Desp'd 19 do

From
The Superintendent of Works
Kistna District.

To
The Secretary to Government
Public Works Department.

Sir

I have the honor, with reference to G. O. no. 2825 W of the 7th ultimo, to report regarding the delay in the submission of the accounts of the 2 Divisions of this District.

__Eastern Division__. The delay is due to the work in this Office being exceptionally heavy, as there are not only the accounts maintained in ordinary Divisions, but also those relating to the Workshops, Quarries & Floating Plant. Since September last, there has been a second accountant, but before that, there was only one man; the accounts had fallen into arrears during the time of a former accountant; - as reported to the Examiner and known to him.

"Executive Engineer's" letter dated 30th April 1880.

Western Division. I do not understand how the Examiner has reported that the accounts of this Division, have been "invariably late." Some allowance is, I conclude, made for the time occupied in the Post, the dates of despatch of the accounts from the Division Office are shewn in the margin, & as the number of days post from Madras is 4, it would seem reasonable not to consider the accounts of either of the Kistna Divisions, to be late when received by the Examiner on or before the 24th of each month. The list which accompanied the G. O. under reply, shews that in

April/80 .. 13th
May/80 .. 17th
June/80 .. 16th
July/80 .. 18th
August/80 17th
September/80 17th
October/80 16th
November/80 .. 16th

2 months, the letters were a week in transit, & that the average number of days post is over 5. Perhaps some of the packets are detained in the post, & the date of receipt of the last entered.

I have the honor to be
Sir
Your most obedient servt.

J. W. Rundall
Superintendent of Works.

P. W.-C. No. 418.

From

The Superintendent of [illegible]

Kistna

To

The Secretary to Govt.
P. W. D.
Madras

Dated 17 } Jany/81.
Despd 19 }
Recd. 24th

No. 2312

Accounts delay in the submission of.— Affords explanation regarding the —

Complete
R[illegible] 21/1

No 654

Executive ~~District~~ NELLORE,
Engineer's Office,
7th January 1880.

FROM

THE Executive ~~DISTRICT~~ ENGINEER OF NELLORE, Division

To

The Superintending Engineer
1st Circle

SIR,

With reference to your Endorsement No. 2856 of 25th ultimo on G. O. No 2825 W. of 7th December 1880, I have the honor to report that the delay in the submission of the Accounts of this Division during the last six months appears to have been caused by the re-organization of the Department and the Division which threw a vast amount of work relating to the Palnad, Nandigama, Guntur, Ongole and Central Divisions on this Office, I think it is creditable to all concerned that the delay was so slight.

2. A new System of Accounts comes

into force this month and there have been many changes in Forms lately, except the Head Accountant my Office contains only men of long service who do not take kindly to the new ways, it is very uphill work teaching men over 40 years of age new systems of Accounts for they obstinately adhere to the old system, I am much in want of young hands who may be trained with some hope of success.

3. I am in the habit of personally examining all the Accounts before I sign them, this causes a delay of about two days. I have since my arrival, after nearly three weeks hard work brought the Stock accounts into proper order and they will in future give little or no trouble in preparation, the Stock accounts sent previously from this Division were not worth the paper they were written on.

If the accounts are to be submitted punctually in future I think fresh blood in my Office is essential.

I have the honor to be
Sir,
Your most Obedient Servant.

C B Henderson Lieut. R.E.

Executive Engineer

RC

blg

$\frac{2}{\text{P.W. 264}}$/81

Delay in the
Submission
of Accounts } 11/507

From

The Ex: Officer
Vellore Dn

To

The Supg Engineer
1st Circle

Dated 7 Jan/81
10/1/81
Recd 10/1/81

No 654

Delay in the Submission
of accounts. Reports
on the – & suggests
certain remedy for
the –

for orders

No. 2995.

Executive Engineer's Office
Cuddapah 6th January 1881

From
The Executive Engineer
Cuddapah Division

To
The Superintending Engineer
1st Circle

Sir,

With reference to your Endorsement No. 2856 dated 25th December 1880, on G.O. No. 2825 W dated 7th December 1880, calling for a report as to the cause of delay in the preparation of the monthly accounts of this Division, and the measures proposed to secure greater punctuality in future; I have the honor to report that the cause is to be found in the exceptionally great amount of Office and account work to be done over and above the ordinary routine work of former times and in the insufficient establishment, allowed for the increased Office work, under the present organization.

2. I will attempt to describe the Office work

to be done.

First, a number of Divisions were amalgamated which in itself causes a deal of extra work for a time; and the final settlement of the accounts of the old Divisions is still incomplete and continues to give trouble and takes up much time.

3. Further, the separation of Local Fund Works from this Department, the accounting for Famine Tools and Stores, and Famine metal on the roads, while scarcely any of the old hands are left in the 3 Districts who could give information on these subjects when required; — these items also contribute to the extra Office and Account work.

4. The extent of Correspondence and accounts business, consequent on the great size of my Charge, likewise enhances the work in the Office. I have to deal with 3 Collectors of Districts and their subordinate Officers; 3 Superintendents of Police and 3 District Judges; 3 District Treasuries and several sub Treasuries; six Local Fund Boards and as many Municipalities; 4 D.P.W.

sub Divisions and 1 Special Officer, all with separate Cash Chests; several Imprest holding D.P.W. subordinates and Civil Offices of the Ceded Districts; besides other Offices to Correspond with.

5. Correspondence with the Examiner of Accounts and attention to his Audit notes, Disallowance Lists &c.; scrutiny of sub Divisional Accounts, and the Compilation of the Divisional Accounts, (Comprising an average monthly expenditure of Rs 20,000-0-0) further tend to overweigh the inadequate Office establishment.

6. Then, there are numerous pension and Gratuity papers to be prepared for discharged men; and the searching of old records in Connection with these papers takes up a great deal of valuable time.

7. The above mentioned manifold Office duties, which have to be discharged by a very small Office establishment, form the main Cause of delay in the preparation

of the monthly accounts.

8. My Office establishment works hard, and would be quite equal to its duties if these were not much in excess of what is ordinarily demanded of Clerks and Accountants. My Office establishment at present stands as follows:—

1 Clerk III Class II Grade
1 Do III Do II Do
2 Do IV Do III Do
2 Draftsmen II Class.
1 Accountant V Grade

9. The Accountant has assured me — and I can quite see the force of his statement — that he will be unable to submit the accounts more punctually, unless he is allowed another assistant. At present he is only aided by one clerk (which is all I am able to spare for the Accountants work from the small Office establishment), and this Clerk is a mere Copyist and knows nothing of accounts.

10.

Monthly accounts }
Delay in submission } C/375

From

The Executive Engineer
Cuddapah Division

1
P.W. 264/81

To

The Superintending Engineer
1st Circle
Madras.

Dated 6th January 1881
Recd: 1

No. 2995.

Delay in submission of Monthly Accounts.

Gives reasons for the ― and requests sanction for an additional writer.

For orders

10. The Accountant is not new to his work, and is not inefficient; on the Contrary, he has always maintained a good position in the Examiner's List of merit of Accountants; except for the last half Year during which the work has been, owing to Causes above detailed, exceptionally heavy, indeed overwhelming; to which I Can personally testify, as I myself have never in all my service had to spend so much time in Office work & scrutiny of Accounts, as in this Division, since June last; and yet I have no assistance for executive work in the whole of Cuddapah District except two Overseers who have between them charge of Eleven Talooks.

11. I therefore beg respectfully to represent that there appears to be no way to secure more punctuality in the submission of the Accounts of this Division in future, except the appointment of an additional writer or Assistant Accountant to aid the accountant in

his intricate and extensive work; and I request that sanction may be given to entertain another Clerk on Rs 25 per mensem.

I have the honor to be
Sir
Your Most obedient servant

J. P. Wollmann
Executive Engineer

No. 2946.

SUPERINTENDING ENGINEER'S OFFICE,
MADRAS,
Chepauk, 15th Jany 1881.

From

THE SUPERINTENDING ENGINEER,
1ST CIRCLE,

To

THE Chief Engineer
P. W. D.
Madras.

SIR,

Enclosures. 2.

No. 2995. dated 1st Jany/81.
No. 654 - 10th Do/81.

With reference to para 3 of G.O. No. 2825 W. dated the 7th Decr: 1880, I have the honour to forward letters from the Executive Engineers in the Cuddapah and Nellore Divisions explaining the causes of delay in the submission of their accounts to the Examiner.

2. From Cuddapah it is explained that there has been a great amount of unusual office work; including the final adjustment of Accounts of former Divisions, and the separation of all Local Fund transactions.

No 1060 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 23.4.81

Read the following :—

From the Supg. Engr. 1st circle H.E. No. 2946 d/15th January 1881.
—"— Supdt of works, Kistna —"— 2312 d/17th January 1881.
—"— Supg Engr. 2d Circle —"— 27 d/ 20th January 1881.
—"— Supdt of works, Presidency —"— 3848 d/24th January 1881.
—"— Supdt of works. Buckingham. C —"— 2841 d/26th January 1881.
—"— Supg Engr. 1st circle —"— 3043 d/27th January 1881.
—"— Supg Engr. 3d Circle —"— 2265 T.J. d/14th February 1881.
—"— Supg Engr. 2d circle —"— 69 d/14th February 1881.
—"— Supg Engr. 3d Circle —"— 85.C. d/ 4th March 1881.
—"— Supdt of works Kistna —"— 2642 d/4th March 1881.
—"— Supdt of works. Godavari —"— 3847 d/21st March 1881.

Recorded

(Sd) RHS

GOVT.
OF MADRAS. } 188 . { P
DE

SECRETARY.

Chepauk, 13th April 1881.

OFFICE NOTE.

To
W.

Remarks by the Examiner on the reports from Superintending Engineers on the delay in the submission of certain Divisional accounts –

The delay appears to have been due to the recent amalgamation of Divisions –

CCR
DW.

B No. 1060 W dt 23rd April/81
'Recorded'

13. 4. 81

have in their general policy, been obliged to make retrenchments; and that they will make allowance for some falling off in efficiency, such as failure in strict punctuality.

5. But again, we are in a transitional state of reduction, and the greater amount of work that has been thrown on the Offices, will decrease. A large number of hands have been dispensed with; and many references have been necessary, to settle their histories of service, and make up their pension or gratuity papers. The amalgamated Divisions will shake down into one; and the references from Local Fund Circle Boards will cease: the Offices will then not have the same strain put upon them, that they have experienced in the past few months.

6. As to the measures to be taken to ensure at once punctuality in the returns, I believe it is the choice

in the organization of the Department, bring about difficulties in settling down to the new arrangements; and the Office Establishments have to deal with new sets of records, and correspondence on subjects with which there is no previous acquaintance. Time must then necessarily be given to tracing and reading up the history of ~~the~~ many of the subjects of reference; and while according to the urgency of the demands made upon an Office, these subjects must receive continual attention; there is great difficulty in making up the current accounts, within the date fixed for ordinary times.

I feel constantly the effects of the reduction of my own Office Establishment, and I sympathise with the Executive Engineers as to the amount of work that they are called upon to get through. I have not made representations to this effect, because I have considered that the Government

POSITIVE DIFFICULTIES OWING TO THE RECENT AMALGAMATION OF DIVISIONS AND THE CONSEQUENT HEAVY STRAIN THEREBY THROWN ON THEM, BUT AS THE DIVISIONS ARE NOW GRADUALLY SETTLING DOWN, IT IS HOPED THAT THE DIFFICULTIES HITHERTO EXPERIENCED WILL BE OVERCOME AND THE ACCOUNTS SUBMITTED PUNCTUALLY.

IN CHARGE C'S OFFICE.

At
9/4

No. 355 L.

GOVT. OF MADRAS. } 188/. { P. W. DEPT.

SECRETARY.

Chepauk, 31st March 1881.

OFFICE NOTE.

To

C.

From S.E. I, No 2946 & 3043 d/ 15th & 27th Jany 1881.
" " S.E. II, " 27 & 69 d/ 20th Jany & 14th Feby 1881.
" " S.E. III, " 2265 T.J. & 85C d/ 14th Feby & 4th March 1881.
" " S.W. Presy No 3848 d/ 24 January 1881.
" " S.W. Godavari " 3847 d/ 21st March 1881.
" " S.W. Kistna " 2312 & 2642 d/ 17th Jany & 4th March 1881.
" " S.W. B. Canal " 2821 d/ 26th Jany 1881.

The papers as per margin, being replies to G.O.'s No 2825 W d/ 7th Decr 1880, and No 70 W d/ 12th January 1881, relative to delay in the submission of Divisional accounts, are forwarded for remarks.

Dy. W.

CM

No. 31 dated 9th April 1881
Enclo 11

TO W.

SEEN AND RETURNED WITH THE FOLLOWING REMARKS.

THERE IS NO DOUBT THAT MANY OF THE EXECUTIVE OFFICERS HAVE BEEN WORKING UNDER UNFAVORABLE CIRCUMSTANCES AND

R No 1205 f 80-81

Reports in explanation of delay in submission of Divisional accounts.

Dy W.

The following is a brief summary of the recommendation made by each officer, in view to preventing future similar delay.

S.E. I – Additional Clerk for Cuddapah Division –

S.E. II – Additional accountant each for Chingleput & W. Coast Division.

S.E. III – Additional clerk for Trichinopoly Division –

Additional accountant each for Tanjore & Tinnevelly until arrears be cleared off, & one for Trichinopoly, while the Ex. Engr. has charge of Local F. Works & of the Madura Sub Divn

Protests against frequent change of Accountant in Divl offices, & against the Accountant having management of the office.

S.W. Godavari – A 2d writer for each sub-division –

S.W. Kistna – No of days in port to be considered four – & the accounts to be considered late only if received by C. after 24th of each month.

The reports may perhaps be "recorded" with remarks in the sense of the C's note.

CM
12/4/82

SUPERINTENDING ENGINEER'S OFFICE,
MADRAS,
Chepauk, 15th Jaury 1881.

No. 2946.

From

THE SUPERINTENDING ENGINEER,
1ST CIRCLE,

To

THE Chief Engineer
P. W. D.
Madras.

SIR,

Enclosures. 2.

No. 2995 dated 1st Jaury/81.
No. 654 - 10th Do/81.

With reference to para 3 of G.O. No. 2825 W. dated the 7th Decr: 1880, I have the honour to forward letters from the Executive Engineers in the Cuddapah and Nellore Divisions explaining the causes of delay in the submission of their accounts to the Examiner.

2. From Cuddapah it is explained that there has been a great amount of unusual office work; including the final adjustment of Accounts of former Divisions, and the separation of all Local Fund transactions.

The Divisions of Madhanapalle Bellary, Anantapur, and Kurnool are now all merged in Cuddapah; and correspondence is involved with the Local Fund Circles of Cuddapah, Madhanapalle, Bellary, Gooty, Penukonda and Kurnool.

In Nellore, there has been correspondence relating to the former Ongole and Guntoor Divisions, and Local Fund transactions with the Circles of Nellore and Masulipatam.

3. The Executive Engineer in Cuddapah considers that the duty required cannot be got through punctually with his present Establishment; and he asks for an additional Clerk

The Executive Engineer in Nellore thinks on the other hand, that it is greater efficiency in the members of his Office Establishment that is wanted.

4. There is no doubt that changes

between further expense and the risk
of some unpunctuality. The averag
delay in Nellore is only 1 day, an
this is I think scarcely worthy of
notice. But the delay in Cuddapa
is 6 days; and if it be considered necess
that this shall be rectified, I would
support the Executive Engineer's ap-
plication for an additional Clerk.

I have the honour to be

Sir

Your most obedt. servant.

Arth. Prendergast Lt. Col. R.E.

Superintending Engineer

1st Circle.

P.W.-C. No. 264

From

The Superintending Engineer,
1st Circle,

To

The Chief Engineer
P.W.D.
Madras.

Dated 15th } Jany 1881.
Recd. 17th }

Enclosures. 2

No. 2946

Delay in the submission of Cuddapah and Nellore Divisional Accounts.

Explaining the causes of —

Awaiting replies called 17/1 S.W.