(1) Number of pages 74

(2) Date of repair 5.8.87

(3) Initials of the Referencer bms

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No. / B.P. No.	2246 / 2247	w	Press. / Mis.
Dated	12.9.1884		198 .

Not to be folded or roughly handled.

Archives —1 10,006-9 80

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General, Account.

READ—the following papers :—

From Lieutenant-Colonel P. MONTGOMERIE, R.E., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 2nd July 1884, No. 115 GI.

With reference to your circular, No. 984 C., dated 9th May 1884, I have the honor to inform you that the divisional officers in this circle, to whom the above circular has been communicated for their opinion as regards the date of despatch of accounts, state that the following should be fixed as the dates on which the accounts should leave their offices :—

Ganjam division	... 17th
Vizagapatam division	... 18th
Godávari Central division	... 20th
Do. Western do.	... 21st
Do. Eastern do. } Rushikulya division }	Before the end of the month.

2. I beg to suggest that the 20th of the month following that to which the accounts relate be fixed as the date on which accounts should be despatched from all the divisional offices in this circle, except the accounts of the Godávari Eastern and Rushikulya divisions, which should be allowed to leave the Executive Engineers' offices before the end of the month following that to which they relate, as the former has to be treated as a special case and the latter is a newly started division.

From J. W. RUNDALL, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Masulipatam, 11th June 1884, No. 92 GI.

I have the honor, with reference to your circular, No. 984 C., of the 9th May, to report that, after consulting the Executive Engineers concerned, I have come to the conclusion that the following is the date by which the divisional accounts of the preceding month can be despatched from each office :—

Kistna Eastern division	... 20th
Kistna Western do.	... 18th
Gudiváda division	... 20th
Nellore do.	... 18th
Sangam Project division	... 18th

2. It seems to me to be only equitable that the fixed date should be that of despatch from the division office. This was advocated in my letters to your address, No. 2642, of the 4th March 1881, and No. 73 GI., of the 26th May 1882.

3. The time occupied by the post from each division may be reckoned as follows :—

From Bezváda arrive	Madras	... 4th day.
„ Duggirala	do.	... 5th do.
„ Gudiváda	do.	... 5th do.
„ Nellore	do.	... 2nd do.
„ Sangam	do.	... 3rd do.

4. It will be seen from the above, of all the divisions in this circle, Nellore is the only one from which the accounts can be expected to arrive at the present due date.

5. I trust therefore that the dates mentioned in paragraph 1 may be sanctioned as the fixed dates for the despatch of the accounts to the Examiner.

6. It has to be remembered that although the accounts can sometimes be despatched earlier, when the Executive Engineer is at head-quarters, yet that allowance has to be made for his being absent on duty, and the delays inevitable on sending the accounts out to him and getting them back.

From Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Ramandrug, 13th June 1884, No. 535.

With reference to circular, No. 984 C., dated 9th May 1884, I have the honor to state that, in my opinion, the time allowed for the preparation of the divisional accounts is not sufficient, and I should think that 20th of the month following that to which the accounts relate may be safely fixed as the latest date on which the accounts should leave the Executive Engineer's office.

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 10th June 1884, No. 279 E.W.

With reference to your circular, No. 984 C., dated 9th May 1884, I have the honor to state that the 20th of the month succeeding that to which the accounts relate may be fixed as the latest date for the *despatch* of the accounts from the Executive Engineer's office.

2. At present the 20th is the date fixed as the latest for the accounts *reaching* the Examiner's office.

3. Should exceptional circumstances cause the accounts to be delayed beyond the 20th, a memorandum explaining the cause of delay should accompany the accounts.

From Colonel W. H. BURTON, R.E., Officiating Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 14th June 1884, No. 1056.

With reference to your circular, No. 984 C., dated 9th May 1884, I have the honor to report that it appears, from information received from the four Executive Engineers in the V Circle, that during the period from the 1st April 1883 to the 31st March 1884 the accounts were more or less late in three divisions. The delay, in my opinion, is not due to defective arrangements on the part of Executive Engineers, but I consider that the time allowed for the preparation of the accounts is insufficient. I would suggest therefore that the 24th of the month following that for which they are due should be the latest date on which the accounts should leave the Executive Engineers' offices.

From Lieutenant-Colonel H. R. MEAD, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Trichinopoly, 17th June 1884, No. 449 T.J.

With reference to your circular, No. 984 C., dated 9th May, I have the honor to report that in the ordinary divisions of this circle, I consider that there ought to be no difficulty in submitting the accounts so as to reach the Examiner's office by the 20th of the month, but this circle has the advantage of a short post—even Tinnevelly is only two days' post from Madras.

Tanjore division is somewhat exceptional, and the Executive Engineer reports that he can send the accounts to reach Madras on the 20th, but is unable to send the work vouchers by that date. The work vouchers of two works, the jail and palace, are very heavy, and I think extra time should be given.

2. I would propose that the 19th of the month should be laid down as the latest date for the despatch of the monthly accounts; that under exceptional circumstances the work vouchers be allowed to be despatched five days afterwards, the divisions for which this is to be allowed to be named by the Superintending Engineer of the circle.

3. All the Executive Engineers ask for a few days' grace for the accounts of March, the end of the official year adds much to office labor. I consider therefore the date for the despatch of the accounts for March may be fixed as the 25th of April.

From Lieutenant-Colonel J. PENNYCUICK, R.E., Superintendent of Works, Tank Maintenance Scheme, to the Chief Engineer, Public Works Department, dated Chepâk, 27th May 1884, No. 934 T.

With reference to paragraph 2 of your circular, No. 984 C., dated 9th instant, I have the honor to state that, so far as the divisions under this office are concerned, the time allowed at present for the preparation and despatch of divisional accounts to the Examiner's office at Madras is sufficient.

From Major J. L. L. MORANT, R.E., Officiating Consulting Architect to Government, to the Deputy Chief Engineer, Public Works Department, dated Chepâk, 13th May 1884, No. 227.

In reply to Public Works Department circular, No. 984 C., dated 9th May 1884, regarding the date of submission of the monthly accounts, I have the honor to report that the 20th of the month succeeding that to which the accounts relate as the date on which the accounts are due in the Examiner's office gives sufficient time for their preparation. But, perhaps, if that date was made the limit on which the divisional accounts were expected to be posted from the divisional offices it might generally afford ample time for their preparation.

From Lieutenant W. L. C. BADDELEY, R.E., General Superintendent, Public Works Stores, to the Deputy Chief Engineer, Public Works Department, dated Madras, 25th June 1884, No. 374 S.

With reference to Public Works Department circular, No. 984 C., dated 9th May 1884, I have the honor to state that the time allowed at present for submission of the monthly accounts of this department to the Examiner is sufficient to admit of their being delivered in the Examiner's office on the 20th of the month succeeding that to which they relate. The accounts will leave this office on the 19th of every month.

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Chief Engineer, Public Works Department, dated 2nd August 1884, No. 323.

Your office note, No. 1278 D., dated 23rd July 1884.

The accompanying tabular statement shows the average dates by which complete accounts have been received in this office from each division for the past six months, and the dates on which they may be expected to reach this office in future under the proposed arrangements.

2. The statement shows that by the proposed arrangement we shall lose by the accounts being later than formerly in the case of *eight* divisions; while we gain on the other hand by the accounts being received earlier in future than they have been for

the past six months in the case of twenty-five divisions, and that in the case of the remaining seven divisions there will be no change.

3. By the proposed arrangement the accounts of thirteen divisions will arrive here on the prescribed date and fourteen more a day or two later. It would hardly be worth-while to make any change therefore in regard at least to twenty-seven divisions out of the forty.

4. Of the remaining thirteen divisions, by the proposed arrangement—

(*a*) Two will be 4 days behind time (*i.e.*, after 20th).
(*b*) Five will be 5 do. do.
(*c*) Three will be 6 do. do.
(*d*) One will be 8 do. do.
(*e*) One will be 16 do. do.
(*f*) One will be 18 do. do.

5. Four of the five divisions referred to under (*b*) are in the V Circle. They have been submitted late, but that is no reason why they should continue to be so. If other divisions (those, for instance, of the IV Circle) can arrange for their accounts to reach this office on the 21st or 22nd, as proposed, there is no reason why these should not do the same.

6. The three divisions referred to under (*c*) are—

(i.) Vizagapatam, heretofore received almost invariably in time and sometimes so early as the 16th. The only documents that are delayed are those in connection with the Potinghy ghât, and those only two days. The Executive Engineer himself proposes to despatch accounts on 18th, but the Superintending Engineer suggests the 20th.

(ii.) Godávari Central, a comparatively light division. There is no reason why the accounts should not arrive at the same time as others that are much heavier, the Nílgiri and Coimbatore divisions for instance.

(iii.) Dowlaishweram Workshops, the accounts of which are very light also and certainly cannot require more time than the lightest division.

7. The division referred to under (*d*) is Ganjam. The Executive Engineer proposes to despatch accounts by 17th, but the Superintending Engineer suggests 20th.

8. The division referred to under (*f*) is Rushikulya. The accounts have always arrived here by the 19th. It is not clear why the Superintending Engineer proposes that the accounts should in future be despatched before the end of the month. Assuming that they are despatched in future on the 30th, they will always be sixteen days behind the present time.

9. The remaining divisions are—

Under (*a*) Kistna, Eastern, and Godiváda.
Under (*b*) Godávari, Western.
Under (*c*) ,, Eastern.

The accounts of these divisions are heavy, the distance by post is great, and they never arrive here in time. Instead, however, of permitting the accounts to be delayed for these reasons, I think it would be much the better course to give them such extra assistance as may be needed to admit of their coming up to time. One means by which the needed time might be gained is by arranging to close the sub-divisional accounts a few days before the last day of the month (see paragraph 5 of G.O., No. 2626 W., dated 26th October 1881, and inspection report, paragraph 12, printed with G.O., No. 2628 W., dated 27th October 1881).

10. To sum up, it will be seen that in the case of twenty-seven divisions out of forty no modification of existing rules is at all required; that in the case of nine others there is no real ground for the modification asked for, and that the case of four only needs any consideration. I have already, on a previous occasion, stated my opinion that any relaxation of rule would tend only to delay the submission of accounts now submitted in time, and to make those accounts which are now submitted late be submitted later still, besides which I do not believe that the postponement of due date will bring the *complete* accounts on such date.

11. In conclusion, I would invite attention to the annexed printed progress report for the several provinces. Bengal with forty-one divisions shows not a single account in arrears, Bombay with thirty-eight divisions has only two in arrears, and the North-Western Provinces with thirty-five divisions show only five. This report, it will be observed, is for the month of March, which our officers represent as the heaviest one of the year, though with proper management it ought not to be so.

12. The proposed modification of existing rule will require the sanction of the Government of India, as it will affect the general progress report, and I do not think that this sanction will be accorded in the face of the facts above brought to notice.

ENCLOSURE.

STATEMENT showing actual and proposed dates of receipt of divisional accounts in Examiner's Office.

Circles.	Divisions.	Actual Average for Six Months.		Proposed Dates.			Gain or Loss by proposed Dates.
		First portion of Accounts received.	Complete Accounts received.	Of despatch from Executive Engineer's Office.	Time occupied in Transit.	Of receipt in Examiner's Office.	
I	1. Ganjam	22nd	27th	20th	8	28th	L
	2. Vizagapatam	19th	22nd	20th	6	26th	L
	3. Godávari, Eastern ...	22nd	27th	30th	6	6th	L
	4. Do. Central ...	29th	5th	20th	6	26th	G
	5. Do. Western ...	29th	6th	20th	5	25th	G
	6. Rushikulya	19th	19th	30th	8	8th	L
II	7. Kistna, Eastern ...	26th	31st	20th	4	24th	G
	8. Godávari	8th	11th	20th	4	24th	G
	9. Kistna, Western ...	20th	27th	18th	4	22nd	G
	10. Nellore	20th	23rd	18th	2	20th	G
	11. Sangam Project ...	21st	28th	18th	2	20th	G
III	12. Bellary	19th	25th	20th	1	21st	G
	13. Cuddapah	18th	23rd	20th	1	21st	G
	14. Kurnool	18th	27th	20th	2	22nd	G
	15. Do. Canal ...	20th	25th	20th	2	22nd	G
	16. C. Project	12th	12th	20th	1	21st	L
IV	17. Nílgiri	25th	29th	20th	2	22nd	G
	18. Coimbatore	23rd	8th	20th	1	21st	G
	19. Salem	21st	21st	20th	1	21st	=
	20. North Arcot	20th	24th	20th	1	21st	G
	21. B. Project	20th	20th	20th	1	21st	L
	22. Barúr Project	23rd	26th	20th	2	22nd	G
V	23. South Arcot	19th	25th	24th	1	25th	=
	24. Chingleput	20th	26th	24th	1	25th	G
	25. Buckingham Canal ...	20th	22nd	24th	1	25th	L
	26. Presidency	26th	29th	24th	1	25th	G
VI	27. Trichinopoly	22nd	28th	19th	1	20th	G
	28. Tanjore	24th	30th	19th	1	20th	G
	29. Cauvery and Vennár ...	27th	8th	19th	1	20th	G
	30. Negapatam	22nd	29th	19th	1	20th	G
	31. Madura	20th	23rd	19th	2	21st	G
	32. Tinnevelly	19th	20th	19th	8	22nd	G
Miscellaneous.	33. Consulting Architect ...	20th	20th	20th	...	20th	=
	34. Madras Harbour ...	19th	20th	20th	...	20th	=
	35. Workshops, Dowlaishweram	25th	26th	20th	6	26th	=
	36. Workshops, Presidency	21st	22nd	20th	...	20th	G
	37. Stores, do. ...	23rd	25th	20th	...	20th	G
	38. Tank No. 1	20th	20th	18th	2	20th	=
	39. Do. No. 2	15th	15th	19th	1	20th	L
	40. Archæological	20th	20th	...	...	20th	=

ORDER—dated 12th September 1884, No. 2246 W., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 2247 W., dated 12th September 1884.)

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated September, 12th.

Recd. *Encl.*

G.O., 12th Sept. 1884, No. 2246 W.

SEPTEMBER.

Divisional Accounts

Regarding the date for the submission of — to the office of Examiner of Public Works Accounts.

PUBLIC WORKS DEPARTMENT.

General Account.

LETTER—from

COLONEL J. SHAW-STEWART, R.E.,

Secretary to the Government of Madras,

Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

I am directed to forward, for the consideration and orders of the Government of India, the accompanying copy of correspondence * on the subject of the date for the submission of divisional accounts to the office of the Examiner, Public Works Accounts.

* Proceedings of Government, dated 12th September 1884, No. 2246 W.

2. Under paragraph 2286 of the Madras Public Works Code (Government of India Code chapter XIII, paragraph 102) the divisional accounts are due in the office of the Examiner, Public Works Accounts, by the 20th of the month following that to which they relate; but it is found in practice that the accounts rarely reach Madras by the prescribed date.

3. The subject has repeatedly come under the consideration of this Government, as will be seen by the proceedings marginally noted, copies of which are forwarded for perusal; but, notwithstanding that attention has so frequently been called to the necessity for punctuality, little improvement in this respect has been attained.

No. 2825 W.,	dated	7th December 1880.
„ 70 W.,	„	12th January 1881.
„ 2520 „	„	1st November „
„ 1111 W.,	„	3rd May 1882.
„ 869 W.,	„	31st March 1884.

4. As a final attempt to place the matter on a proper footing, it has been considered desirable to again draw the attention of Superintending Engineers to the subject; and to collect their opinions as to whether the chronic delay is due to defective arrangements on the part of Executive Engineers, or whether the time allowed is insufficient to admit of the accounts being prepared and despatched so as to reach Madras by due date. From the replies received, it is found that nearly all the officers who have expressed an opinion on the subject declare that the time allowed is not sufficient; and they all agree that the date to be fixed should be *the date of despatch* of the accounts from the divisional office. The latter point, this Government consider, admits of no argument.

5. In a previous letter on the same subject, one of the officers of the department pertinently remarked that "the mere fact that the bulk of the accounts are invariably late shows that what is, in many instances, the impossible, is being asked for." In reply, the Examiner said, "the rule is of universal application throughout the department in India, and I think its existence may be taken as evidence that it is not found impossible." The Examiner's argument is, however, illogical; for against it there is the incontrovertible fact that for years the accounts of many of the divisions have been reported to be in arrears, notwithstanding the issue of repeated orders from

Government on the subject. If the present rule be practicable, no other conclusion can be come to than that Executive and Superintending Engineers have for years shown themselves regardless of regulations, of departmental discipline, and of the special and repeated orders of Government. I am, however, to say that His Excellency the Governor in Council sees no reason to suppose that the officers of this department have not loyally endeavoured to act up to rules.

6. In reply to the letters and opinions now elicited, the Examiner, Public Works Accounts, has submitted a note in which he again argues that no valid grounds have been adduced for a modification of the existing rule. He forwards a statement showing the average date by which complete accounts have been received in his office from each division, and the date on which they may be expected to reach it under the arrangements proposed by Superintending Engineers; and he sums up by saying, "it will be seen that in the case of twenty-seven divisions out of forty no modification of existing rules is at all required; that in the case of nine others there is no real ground for the modification asked for, and that the case of four only needs any consideration." An analysis of column 4 of the statement, however, shows that, on the actual average of six months, the accounts of thirty-one divisions out of forty were late; and from column 7 it is seen that, according to the opinions of the experienced officers consulted, the accounts of only thirteen of the forty divisions can reasonably be expected to reach Madras by the present prescribed date, viz., the 20th.

7. In paragraph 9 of his note, the Examiner admits that the accounts of three particular divisions are heavy, that the distance by post is great, and that they consequently never arrive at Madras in time. He suggests, in order that the accounts from those offices should reach his office by the prescribed date, that extra establishment should be employed. This suggestion does not point to economy in administration, and does not commend itself to this Government.

8. After considering the question from every point of view, His Excellency the Governor in Council has come to the conclusion that sufficient time is not allowed to the more distant divisions, some of which are eight days from Madras by post. It is doubtless advisable that one date should be fixed for all divisions; and in order that all may be on the same footing, it seems to His Excellency in Council beyond question that the date to be fixed should be that of despatch from the divisional office.

9. The Examiner, Public Works Accounts, is of opinion that any modification of the existing rule will require the sanction of the Government of India, and I am therefore directed to request that the Government of India may be moved to permit this Government to fix the 20th of the month as the latest date, in the Madras Presidency, by which the accounts of the previous month must leave every divisional office. His Excellency the Governor in Council, I am to say, has full hope that the grant of this relaxation will effect a sensible improvement in the punctual submission of monthly accounts.

I have the honor to be,

Sir,

Your most obedient servant,

Major, R.E.
Under Secy. to Govt. P.W.D.

OOTACAMUND,
12th September 1884.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated September, 12th.

Recd. *Encl.*

12th Sept. 1884, No. 2247 W.

SEPTEMBER.

Divisional Accounts

Government of India requested to permit revision of the date for the submission of — to the office of Examiner of Public Works Accounts.

PUBLIC WORKS DEPARTMENT.

Abstract of the progress made in Accounts Offices in auditing and booking accounts of Executive Engineers up to the 20th May 1884.

ACCOUNTANT-GENERAL'S OFFICE, SIMLA, 5th June 1884.

BUILDINGS AND ROADS.

Order of Merit.	Provinces, Railways, &c.	Number of Divisions.	Arrears. Complete accounts received from Executive Engineers. Months' arrears.	Average.	Divisional Register and Abstract (Journal and Ledger) posted. Months' arrears.	Average.	Provincial Register (General Abstract) posted. Months' arrears.	Average.	General Average. Present.	Loss or Gain.	Provincial Abstract (General Journal, Ledger, and Check Balance Sheet) posted for the month of	Monthly accounts received in Accountant-General's Office up to the date of this return.
1	Rajputana	3	...	...	...	...	...	...	...	...	March 1884 ...	March 1884.
1	Hyderabad	4	...	...	...	...	...	...	...	G·16	Ditto ...	Ditto.
1	Assam	11	...	...	...	...	...	...	...	G·12	Ditto ...	Ditto.
4	Bengal	13	...	...	1	·06	1	·06	·04	G·13	February 1884 ...	Ditto.
5	Madras	20	18	·45	...	...	...	...	·15	G·05	March ,, ...	Ditto.
6	Punjab	10	1	·10	2	·20	2	·20	·17	L·04	Ditto ...	Ditto.
7	Central India	3	2	·40	1	·20	...	...	·20	...	Ditto ...	Ditto.
8	Bombay	23	2	·09	9	·39	5	·22	·23	L·19	February 1884 ...	Ditto.
9	Coorg	1	1	1·00	...	...	...	...	·33	...	March ,, ...	Ditto.
10	North-Western Provinces and Oudh	12	...	...	8	·67	8	·67	·44	...	...	February 1884.
11	Military Works	24	12	·50	16	·66	16	·66	·61	L·11	February 1884 ...	Ditto.
12	British Burma	12	8	·66	3	·25	12	1·00	·83	L·36	Ditto ...	March 1884.
13	Central Provinces	5	3	·60	5	1·00	5	1·00	·87	L·09	Ditto ...	February 1884.
14	Hurnai Road Command ...	4	4	1·00	4	1·00	4	1·00	1·00	L·75	Ditto ...	March 1884.

IRRIGATION.

1	Rajputana	1	...	...	...	...	...	...	...	...	March 1884 ...	March 1884
1	Bengal	20	...	...	...	...	...	...	...	G·01	February ,, ...	Ditto.
3	Bombay	15	...	...	1	·07	1	·07	·04	G·16	Ditto ...	Ditto.
4	Punjab	17	6	·35	...	...	...	...	·12	G·01	March 1884 ...	Ditto.
5	North-Western Provinces and Oudh	23	5	·22	11	·48	11	·48	·39	G·02	February ,, ...	February 1884.
6	British Burma	2	2	1·00	...	...	2	1·00	·66	L·33	Ditto ...	March ,,

STATE RAILWAYS CAPITAL.

1	Amritsar-Pathankote	1	...	...	...	...	...	...	...	...	...	March 1884.
1	Nagpur-Chhattisgarh	2	...	...	...	...	...	...	...	G·16	March 1884 ...	Ditto.
3	Tirhoot	13	1	·08	...	...	...	...	·03	G·06	Ditto ...	Ditto.
4	Assam Railways Surveys ...	4	1	·25	...	...	...	...	·12	...	Ditto ...	Ditto.
5	British Burma	5	5	·99	...	...	...	...	·27	L·07	Ditto ...	Ditto.
6	North-Western Provinces and Oudh Railway Surveys	9	4	·44	...	...	4	·44	·29	G·04	...	Ditto.
7	Cuddapah Nellore	5	2	·40	2	·40	2	·40	·40	...	February 1884 ...	Ditto.
8	Bellary-Kistna	5	5	1·00	2	·40	2	·40	·60	...	Ditto ...	Ditto.
9	Provincial Railways, North-Western Provinces and Oudh ...	6	3	·60	5	1·00	Not maintained		·80	L·10	...	January 1884.

NOTE.—In calculating arrears, two-thirds of a month are allowed for the submission of the accounts to the Examiner, half a month for auditing, and half a month for posting the Divisional and General Books.

ACCOUNTANT GENERAL'S OFFICE,
Simla, 5th June 1884.

A. J. FILGATE, *Lieut.-Colonel, R.E.,*
Accountant-General.

ENCLOSURE
24 JUN 84
EXAMINER, P.W.

Read the following papers.

No. 1159C

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

FOR IRRIGATION.

DOWLAISHWERAM, 2nd July 1884.

Dups 5 to 20

SIR,

With reference to your Circular No. 984 C dated 2nd May 1884 I have the honor to inform you that the Divisional officers in this Circle, to whom the above Circular has been Communicated for their opinion as regards the date of despatch of accounts, state that the following should be fixed as the dates on which the accounts should leave their offices.

Ganjam Division ——— 17th

Vizagapatam Division ——— 18th

Godavari Central Division ——— 20th

——— " ——— Western ——— Do ——— 21st

——— " ——— Eastern ——— Do ——— Before the end of the month

Rushikulya ——— Do ——— of the month

2 I beg to suggest that the 20th

20th of the month following that to which the accounts relate be fixed as the date on which accounts should be despatched from all the Divisional officers in this Circle, except the accounts of the Godavari Eastern and Rushikulya Divisions which should be allowed to leave the Executive Engineers' Officer before the end of the month following that to which they relate as the former has to be treated as a special case and the latter is a newly started Division

I have the honor to be
Sir
Your most obedient servt

E Montgomerie Lieut R.E.
Superintending Engineer
1st Circle

G.C. No 2825 W = 7 7 — 12 — 80
" " 70 W = 12 — 1 — 81
B. No 1060 W = 23 — 4 — 81
Ch: Engrs No 2570 = 1 — 11 — 81
G.C. No 1118 W = 3 — 5 . 82
Mem. No 768 W = 16 — 9 — 82
B. No 579 W = 26 — 2 — 84
G.C. No 869 W = 31 — 3 — 84 Accpd.
No 984 C = 9 — 5 . 84

No 5769

From

The Supg Engineer
1st Circle.

To

The Chief Engineer
P.W.D
Madras.

Dated 2nd
Desp'd 5th } July 1884
Recd "

No 115 GL
Enclo. —

Date of despatch of
Divisional accounts.

Suggests that the 20th
of the month following
be fixed as the — except
for Godavari Eastern &
Ruschekulya Divisions.

No 9284

Superintending Engineer's Office,
2nd Circle Masulipatam
7th June 1884.

From

The Superintending Engineer,
2nd Circle.

To

The Chief Engineer,
Public Works Department

Sir,

I have the honor with reference to your Circular No 984 C. of the 9th May to report, that after consulting the Executive Engineers concerned, I have come to the conclusion, that the following is the date by which the Divisional accounts of the preceding month can be despatched from each Office.

Kistna Eastern Division — 20th
Kistna Western Division — 18th
Godavari Division — 20th
Nellore Division — 18th
Lanjam Project Division 18th

2 It seems to me to be only equitable that the fixed date should be that of despatch from the Division Office

This was advocated in my letters to your address, No 2642 of the 4th March 1881, and No 73 GL of the 26th May 1882.

3. The times occupied by the post from each Division may be reckoned as follows:-

From Bezwada, arrive Madras 4th day.
—"— Duggvala, 5th do.
—"— Gudiwada, 5th do.
—"— Nellore, 2nd do.
—"— Langam, 3rd do.

4. It will be seen from the above, of all the Divisions in this Circle, Nellore is the only one by which the accounts can be expected to arrive at the present due date

5. I trust therefore that the dates mentioned in para 1, may be sanctioned as the fixed dates for the despatch of the accounts to the Examiner.

6. It has to be remembered, that although the accounts can sometimes be despatched earlier, when the Executive Engineer is at Head Quarters, yet that allowance has to be made for his being absent on duty and the delays

inevitable on sending the Accounts out to him and getting them back.

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

L. W. Rivindall
Superintending Engineer,
2nd Circle.

Compd Std

P.W.C. No 5086.

From

The Superintending Engineer

2d Circle

To

The Chief Engineer,

P. W. D.

Madras

Dated 11th June 1884

Desp'd 13th do

Read 17th do

No. 2240/247.

No 92 GL.

Divisional Accounts of the preceding month. Request that the date mentioned within may be sanctioned as the fixed date for the despatch to Examiner P. W. Accounts of the ——

Complete

CS

17.6.84

SUPERINTENDING ENGINEER'S OFFICE,

No. 535. Camp: Ramandroog ~~Chepauk~~, MADRAS, 13th June 1884.

From Lt. Col. H. M. Villiers R.E.

~~The~~ SUPERINTENDING ENGINEER,

III ~~1st~~ CIRCLE,

To

THE Chief Engineer

P. W. Department

Madras.

Sir,

Enclosures.

With reference to Circular No 984.C dated 9th May 1884, I have the honor to state that in my opinion the time allowed for the preparation of the Divisional Accounts is not sufficient and I should think that 20th of the month following that to which the accounts relate may be safely fixed as the latest date on which the accounts should leave the Executive Engineer's Office.

I have the honor to be

Sir

Your most obedient Servant

H. Villiers Lt. Col. R.E.

Superintending Engineer

III Circle

From

The Superintending Engineer,
3rd 1st Circle,

To

The Chief Engineer
P.W.D

Dated 10th June 1884.
Recd. 12

ENCLOSURES.

No. 535.

Divisional Accounts

Suggesting that 20th of each month may be fixed for the despatch of ——— to the Examiner.

Complied.

10-6 P.W.

(B. 15.) 86 2,250

No 279
dm.

Supg Engineer's Office 4th Circle.
Coimbatore, 10th June 1884.

From.

The Superintending Engineer
4th Circle

To.

The Chief Engineer
P.W. Department

Sir,

With reference to your Circular × No 984 C, I have the honor to state that the 20th of the month preceding that to which the accounts relate may be fixed as the latest date for the despatch of the accounts from the Executive Engineers' Office.

2. At present the 20th is the date fixed as the latest for the accounts reaching the Examiners' Office.

3. Should exceptional circumstances cause the accounts to be delayed beyond the 20th, a memorandum explaining the cause of delay should accompany the accounts.

× Dated 9th May 1884

I

I have the honour to be
Sir
Your most Obed.t Servant
L. Beatty Colonel K.E.
Insp.r Engineers & Surveyor

14

From

The Supg Engineer,

Fourth circle.

(1)

Dated 10th }
Despd 11th } June 1884.

No. 279
Gen.

2. 2240
224 7 as at 12.7.84

Accounts. —

Stating that the 20th of the month succeeding that to which the — relate, may be fixed as the latest date for the despatch of the Divisional — .

Comptroller
Cy
12.7.84
Dept

P. 15.7.84 21.7.84

No. 1056

Superintending Engineer's Office,
5th Circle, Madras,
Chepauk, 11th June 1884.

From

The Superintending Engineer,
5th Circle,

To

The Chief Engineer
P. W. D.

Sir,

Enclosures.

With reference to your Circular No. 924 C dated 9th May 1884, I have the honor to report that it appears from information received from the four Executive Engineers in the 5th Circle that during the period from the 1st April 1883 to the 31st March 1884, the Accounts were more or less late in three Divisions. The delay in my opinion is not due to defective arrangements on the part of Executive Engineers but I consider that the time allowed for the preparation of the Accounts is insufficient. I would suggest therefore that the 24th of the month following that for which they are due should be the latest date on which the Accounts should leave the Executive Engineers' Offices.

I have the honor to be
Sir
Your most Obt Servt
Wm H Benton Col R.S.
Offg Supt Surveyor
5th Circle

From

THE SUPERINTENDING ENGINEER,
5TH CIRCLE,

To
THE Chief Engineer
P.W.D.

Dated 14th June 1884.
Recd. 16

ENCLOSURES.

No. 1056

Accounts of the Divisional offices — Suggesting that the time for the submission of monthly be fixed the 24th of the months following that for which they are due.

Campbell

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Trichinopoly VTI June 1884.

No. 1549 T.J

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer
P.W.D.

Sir,

ENCLOSURE.

With reference to your circular No. 984C dated 9th May, I have the honor to report that in the ordinary Divisions of this circle, I consider that there ought to be no difficulty in submitting the accounts so as to reach the Examiner's office by the 20th the month, but this Circle has the advantage of a short post over Tinnevelly is only 2½ days post from Madras.

Tanjore Division is some what exceptional and the Executive Engineer reports that he can send the accounts to reach Madras on the 20th. but is unable to send the Work Vouchers by that date. The Work Vouchers of 2 works, the Jail & Palace are very heavy and I think extra time should be given.

2

2. I would propose that the 19th of the month should be laid down as the latest date for the despatch of the monthly accounts, that under exceptional circumstances the books vouchers be allowed to be despatched 5 days afterwards. The Divisions for which this is to be allowed to be named by the Supt. Engineer of the Circle.

3. All the Executive Engineers ask for a few days grace for the accounts of March, the end of the official year adds much to office labour. I consider therefore the date for the despatch of the accounts for March may be fixed on the 25th of April.

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

W. R. Mumford Lt Colonel
Supt. Engineer, Circle

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,

6th Circle.

To

The Chief Engineer
P. W. D.

No. H Leg T.T

Dated 17th June 188 H.
Received 19

Enclosure.

H. 2246 dated 12-9-84
2247

Reports in regard to the time for submission of divisional accounts to the Examiner.

Comptroller
Chief Engr
19.6.84

OFFICE OF THE SUPG. ENGINEER,
I of Works

No. 934 T

TANK MAINTENANCE SCHEME,

Chepauk, 27th May 1884

From

THE SUPERINTENDING ENGINEER,

TANK MAINTENANCE SCHEME,

To

THE Chief Engineer
P. W. Department
Chepauk.

Enclosures.

SIR,

With reference to para 2 of your Circular No. 984 C, dated 9th Instant, I have the honor to state that so far as the Divisions under this Office are concerned the time allowed at present for the preparation and despatch of Divl accounts to the Examiner's Office at Madras, is sufficient.

I have the honor to be
Sir
Your most obedt servt
J. M. Benny
Lieut-Col R.E.
Supdt of Works
J. M. Schiess
Offg. Consg. Architect to Govt

13
20

1884.

No. 4492

From

THE SUPERINTENDING ~~ENGINEER,~~ Asst. Q Works
Tank Maintenance Scheme,

To

THE Chief Engineer
Public Works Dept.

No. 934 T
Dated 27th May 1884
Despatched — Do —
Received 28 —

ENCLOSURES.

No. 2240 dt 01-12-83

Subject.

States with reference to para 2 of Circ: No. 984 C. D. 9th inst: that sufficient time is allowed for the preparation and despatch of Divisional Accounts to the Examiner's Office

Complete

Cs/ Cs. 28/5 L W

B. 25-8-84 R. 11-9-84
B. 15-7-84 R. 21-7-84

B. 15-7-84

P. W. D.

14

Consulting Architect's Office,
Chepauk, Madras,
13th May 1884.

No. 227

21

From

The Consulting Architect to the Government of Madras,

To Deputy
The Chief Engineer, Public Works Department.

Sir,

Enclosures.

In reply to P. W. D. circular No. 984 C. dated 9th May 1884 regarding the date of submission of the monthly accounts I have the honor to report that the 20th of the month succeeding that to which the accounts relate as the date on which the accounts are due in the Examiner's office gives sufficient time for their preparation. But perhaps if that date was made the limit on which the Divisional Accounts were expected to be posted from the Divisional offices it might generally afford ample time for their preparation.

I have the honor to be
Sir
Your most obedient Servt
J. H. Morant Major R.E.
Offg. Consg. Architect to Govt.

۱۵-
۲۲

P. W. D.

Roads and Buildings.

From

THE CONSULTING ARCHITECT

TO THE GOVERNMENT OF MADRAS,

To

Dy.
The Chief Engineer
Public Works Dept.

No. 227

Dated 13th May 1884.

Received

No. of Enclosures.

Subject

Regarding the Submission
of monthly divisional accounts
to the Examiner P. W. Accounts

Consulate
C.
14-5-84

R 16

PUBLIC WORKS STORE DEPARTMENT,

Madras, 25th June 1884

No. 374 S.

From

THE GENERAL SUPERINTENDENT,

PUBLIC WORKS STORES, &c.,

To

THE Deputy Chief Engineer
D. P. W.
Chepauk

SIR,

Enclosures.

With reference to P. W. D. Circular No 982C dated 9th May 1884, I have the honor to state that the time allowed at present for submission of the monthly accounts of this Department to the Examiner is sufficient to admit of their being delivered in the Examiner's Office on the 20th of the month succeeding that to which they relate. The accounts will leave this office on the 19th of every month

I have the honor to be
Sir
Your most Obedt Servant.
/By order/ Jno Gray
for General Supt P. W. Stores.

No. 5307

Public Works Store Department.

From

THE GENERAL SUPERINTENDENT,
P. W. STORES, &c.,
MADRAS.

(1)

To The Dy. Chief Engineer
P.W.
Chepauk

No. 3748.

Dated 21 June 1884
Despd. 21
Recd.

No. 2246 dt 12-9-84

No. OF ENCLOSURES.

States that the time allowed for submission of the Monthly Accounts, to the Head is sufficient, to admit of their being delivered on the 20th of the Month, succeeding that to which they relate.

Complete
C.S.
27-6

Sent Back to C. 25-8-84 R. 11-9-84
B. 15-7-84 R. 26-7-84

Sent Back to C. 25-8-84 R. 11-9-84
B. 1527-84 R. 26-7-84

G.C. No 2825-W 7-12-80
" " 70 W 12-1-81
B. No 1060 W 23-4-81
No 12780. 23-7-84
C.C. Memo No 2520 1-11-81
G.C. No 1111 W 3-5-82
Memo No 768. 16-9-82
B. No 529 W 26-2-84
G.C. No 864 W 31-3-84 Cancd.
Cir: No 984 9-5-84
No 12780. 23.7.84

From the Secretary P.W. Dept
to 2nd Conf/82. No. 323.

KEEP WITH Genl. No.

dated 18 .

No 6484

[Exr. Wks. Form No. 111.]

In 18

GOVT. OF MADRAS. } 1884. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 2nd ~~July~~ August 1884.

OFFICE NOTE No. 323.

To Rr. 2246/2247 dt 12.9.84

Encs: 12.

W.

Your O.N.No. 1278 D. dated 23rd. July 1884.

The accompanying tabular statement shews the average dates by which complete Accounts have been received in this Office from each Division for the past six months, and the dates on which they may be expected to reach this Office in future under the proposed arrangements.

2. The statement shews that by the proposed arrangement we shall lose by the Accounts being later than formerly in the case of eight Divisions; while we gain on the other hand by the Accounts being received earlier in future than they have been for the past six months in the case of 25 Divisions, and that in the case of the remaining seven Divisions

P.S. 448.

Sent Back to C. 25-8-84 R. 11-9-84
Cor. 7-8-84 R. 15-8-84

DW

there will be no change.

3. By the proposed arrangement the Accounts of 13 Divisions will arrive here on the prescribed date and 14 more a day or two later. It would hardly be worth while to make any change therefore in regard at least to 27 Divisions out of the forty.

4. Of the remaining 13 Divisions by the proposed arrangement

(a) Two will be 4 days behind time (i.e. after 20th.)
(b) Fivewill be five
(c) Three " 6 " "
(d) One " 8. " "
(e) One " 16 " "
(f) One " 18 " "

5. Four of the five Divisions referred to under (b) are in the 5th. Circle. They have been submitted late, but that is no reason why they should continue to be so. If other Divisions, those for instance of the 4th. Circle, can arrange for their Accounts to reach this Office on the 21st. or 22nd. as proposed, there is no reason why these should not do the same.

6. The three Divisions referred to under (c) are

I. Vizagapatam, heretofore received almost invariably in time and sometimes so early as the 16th. The only documents that are delayed are those in connection with the Potinghy Ghat and those only two days. The Executive Engineer himself proposes to despatch Accounts on 18th., but the Supg. Engineer suggests the 20th.

II. Godavari Central, a comparatively light Division. There is no reason why the Accounts should not arrive at the same time as others that are much heavier, the Nilgiri and Coimbatore Divisions for instance.

III. Dowlaishwaram Workshops, the Accounts of which are very light also and certainly cannot require more time than the lightest Division.

7. The Division referred to under (d) is Ganjam. The Executive Engineer proposes to despatch Accounts by 17th., but the Supg. Engineer suggests 20th.

8. The Division referred to under (f) is Rushikulya. The Accounts have always arrived here by the 19th. It is not clear why the Supg. Engineer proposes that the Accounts should in future be despatched before the end of the month, assuming that they are despatched in future on the 30th., they will always be 16 days behind the present time.

9. The remaining Divisions are under (a) Kistna Eastern and Ondivada.
" (b) Godavari Western
" (c) " .Eastern

The Accounts of these Divisions are heavy, the distance by post is great, and they never arrive here in time. Instead however of permitting the Accounts to be delayed for these reasons, I think it would be much the better course to give them such extra assistance as may be needed to admit of their coming up to time. One means by which the needed time might be gained is by arranging to close the Sub Divisional Accounts a few days before the last day of the month(see para 5 of G.O.No. 2626 W. dated 26th. October 1881 and inspection report para 12 printed with G.O.No. 2638 W. dated 27th. October 1881).

10. To sum up, it will be seen that in the case of 27 Divisions out of 40 no modification of existing rules is at all required, that in the case of 9 others there is no real ground for the modification asked for, and that the case of 4 only needs any consideration. I have already on a previous occasion stated my opinion that any relaxation of rule would tend only to delay the submission of Accounts now submitted in time, and to make those Accounts which are now submitted late be submitted later still; besides which I do not believe that the postponement of due date will bring the complete Accounts on such date.

11. In conclusion I would invite attention to the annexed printed progress report for the several Provinces. Bengal with 41 Divisions shews not a single Account in arrears, Bombay with 38 Divisions has only two in arrears and the North-Western Provinces with 35 Divisions show only 5. This report, it will be observed is for the month of March, which our officers represent as the heaviest one of the year, though with proper management it ought not to be so.

12. The proposed modification of existing rule will require the sanction of the Government of India,

as it will affect the general progress report, and I do not think that this sanction will be accorded in the face of the facts above brought to notice.

C.

Statement showing actual and proposed dates of receipt of Divisional Accounts in Examiner's Office.

Circles	Divisions	Actual average for six months		Proposed dates			
		Last portion of accounts received	Complete accounts received	Of dispatch from Divl. Offices	Time required in transit	Of receipt in Examiner's Office	Time allowed by proposed date
3	# 12 #						
		22	27	20	8	28	L
I	1. Ganjam	19	22	20	6	26	L
	2. Vizagapatam	22	27	30	6	6	L
	3. Godavari Eastern	29	5	20	6	26	G
	4. do Central	29	6	20	5	25	G
	5. do Western	19	19	30	8	8	L
	6 Rushikulya	26	31	20	4	24	G
II	7 Kistna Eastern	8	11	20	4	24	G
	8 Gudivada	20	27	18	4	22	G
	9 Kistna Western	20	23	18	2	20	G
	10 Nellore	21	28	18	2	20	G
	11 Sangam Project	19	25	20	1	21	G
III	12 Bellary	18	23	20	1	21	G
	13 Cuddapah	18	27	20	2	22	G
	14 Kurnool	20	25	20	2	22	G
	15 Kurnool Canal	12	12	20	1	21	L
	16 C. Project	25	29	20	2	22	G
	17 Nilgiri	23	8	20	1	21	G
IV	18 Coimbatore	21	21	20	1	21	=
	19 Salem	20	24	20	1	21	G
	20 North Arcot	20	20	20	1	21	L
	21 B. Project	23	26	20	2	22	G
	22 Barur Project	19	25	24	1	25	=
V	23 South Arcot	20	26	24	1	25	G
	24 Chingleput	20	22	24	1	25	L
	25 Buckingham Canal	26	29	24	1	25	G
	26 Presidency	22	28	19	1	20	G
VI	27 Trichinopoly	24	30	19	1	20	G
	28 Tanjore	27	8	19	1	20	G
	29 Cauvery & Vennen	22	29	19	1	20	G
	30 Negapatam	20	28	19	2	21	=
	31 Madura	19	20	19	3	22	=
	32 Tinnevelly	20	20	20	"	20	=
Special	33 Consulting Architect	19	20	20	"	20	=
	34 Madras Harbour	25	26	20	6	26	=
	35 Workshops Dowlaishweram	21	22	20	"	20	G
	36 " Presidency	23	25	20	"	20	=
	37 Stores "	20	20	18	2	20	L
	38 Tank No. 1	15	15	19	1	20	=
	39 Tank No. 2	20	20	"	"	20	
	40 Archæological						

Madras
2nd August 1884

A/Civ

No. 2246 W

22 Genl Facts

29

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 22nd Octr 84

READ the following

From the S. Engr I Circle - No. 115 dt. 2nd July/84
" " " II " " 92 dt. 11th June "
" " " III " " 535 dt. 13th " "
" " " IV " " 279 W dt. 10th " "
" " " V " " 1056 dt. 14th " "
" " " VI " " 449 T.P. 17th " "
Supt. of Works. J. M. " 934 T. 27th May "
Cong: Architect to Govt " 227 " 13th " "
Genl Supt. P.W. Stores " 3745 " 25th June/84
From the Secy. Powers " 323 W 2nd August "

Ordered that the Government of India be addressed.

H.L. No. 2246/478 12 Oct 84

L

To

The Secretary to the
Govt. of India
P. W. D.

Sir,

I am directed to forward, for the consideration and orders of the Government of India, the accompanying copy of correspondence on the subject of the date for the submission of divisional accounts to the office of the Examiner, P. W. accounts.

2. Under para 2286 of the Madras P. W. Code,

(Govt.

P. G. No. 2246 dt. 23.11.1911

(Govt. of India Code 2nd Chapter XIII para 102) the divisional accounts are due in the office of the Examiner, P. W. Accounts, by the 20th of the month following that to which they relate, but it is found in practice that the accounts rarely reach Madras by the prescribed date.

3. The subject has repeatedly come under the consideration of this Govt., as will be seen

Proceedings

seen by the ~~enclosed~~ No. 2825 dt 7th Dec/80
marginally noted " 70 dt " 12th Jany/81
copies of which are " 3520 " 1st Augt/81
" 1111 dt " 8th May 1882
" 869 dt " 31st March 1884.
forwarded for perusal
but, notwithstanding
that attention has so
frequently been called
to the necessity for
punctuality, little
~~or no~~ improvement
in this respect has
been attained.

4. As a final attempt
to place the matter on
a proper footing, it
has been considered
desirable to again
draw the attention

of Superintending Engineers
and to collect their
opinions as to whether the
~~systematic~~ chronic delay is
due to defective arrange-
ments on the part
of Executive Engineers
or whether the time
allowed is insufficient
to admit of the accounts
being prepared and
despatched so as to reach Madras
by the 1st of the month.
From the replies re-
ceived, it is found
that nearly all the
officers who have ex-
pressed an opinion
on

on the subject declare that the time allowed is not sufficient, and they all agree that the date to be fixed should be the date of despatch of the accounts from the divisional office. The latter point this Govt. considers admits of no argument.

5. In a previous letter on the same subject one of the officers of the department ~~[illegible]~~ pertinently remarked that "the mere fact that

"the bulk of the accounts
"are invariably late
"shows that what is,
"in many instances,
"the impossible, is being
"asked for." In reply to this the Examiner ~~P. & T. Accounts~~ said, "the rule is of universal
"application throughout
"out the department
"in India, and I think
existing
"its ~~existence~~ may be
"taken as evidence that
"it is not found
"impossible." The
Examiner's argument
is however illogical;
for against it there

is

is the incontrovertible
fact that for years the
accounts of many of the
divisions have been
reported blue in arrears
notwithstanding the issue of
repeated orders from Govt. on the subject.
If the present rule
be practicable there
can be no other conclu-
sion than that Executive
and Supdg.
Engineers have for
years shown themselves
regardless of ~~what~~ re-
gulations, of depart-
mental discipline,
and of the special
and repeated
orders of Govt. - I am

however to say that
his Excellency the
Governor in Council
sees no reason to
suppose that the officers
of this department
have not loyally
endeavoured to act up
to rules.

6. In reply to the
letter and opinions
now elicited, the
Examiner P.W. Accts,
has submitted a note
in which he against
argues that no valid
grounds have been
adduced for a modifica-
tion of the existing

rule. He forwards a statement showing the average date by which complete accounts have been received in his office from each division, and the date on which they may be expected to reach it under the arrangements proposed by Supt Engineers, and he sums up by saying "it will be seen that in "the case of 27 divisions "out of 40, no modifi- "-cation of existing "rules is at all required, "that in the case of 9 others

"others there is no real "ground for the mo- "-dification asked for, "and that the case "of 4 only needs any "consideration." An analysis of columns 4 of the statement however shows that, on the actual average of six months, the accounts of 31 divisions out of 40 were late; and from column 7 it is seen that, according

to

to the opinions of
the experienced officers
consulted, the ac-
-counts of July 13
of the 40 divisions
can and reasonably be
expected to
reach headquarters
by the present
prescribed date,
viz: the 20th.

9. In fixing
a day for this

note,

note, the Examiner shall
-mark that the accounts
of three particular di-
-visions are heavy, that
the distance by post
is great, and that they
consequently never arrive
at Madras in time
~~Rather~~ He suggests ~~however~~ in order that
the accounts from those divisions should not
reach his office by the
prescribed date, ~~he considers~~
that extra establishment
should be employed
This suggestion does not
furnish to economy in
administration, and does
not commend itself to this
Government.

8. After considering
the question from every

In answer to the
point of view in this Ex-
=cellency the Governor in
Council does come to
the conclusion that sufficient
time is not allowed to the
more distant divisions
the ~~from~~ some
of which
are eight days from
Madras by Post —
It is doubtless advisable
that one date should be
fixed for all divisions, and
in order that all divisions
may be on the same
footing, it seems to His
Excellency in Council beyond
question that the date to
be fixed should be that
of despatch from the
divisional offices —

The

9. The Examiner puts
Accounts in Provinces that
any modification of the
existing rule will re-
quire the sanction of
the Govt of India,
and I am therefore
directed to request that
the Govt of India may
be moved to permit
this Govt to fix the
20th of the month as
the latest
the date in the Madras
Presidency, by which
the accounts of the pre-
=vious month must
leave every divisional
office - His Excellency
the Governor in Council, I am
to say, has full hope
that the grant of this
relaxation will effect

a

a sensible ~~great~~ improvement
in the present method
~~of~~ of monthly
accounts.

CJ.
23-8-94

27.6.84

Copies to London
Auditor (specify date)
Gov 2247 W 7 Sept 84
& Gov 2247 W and a
copy each of Gov
Gov 2825 W 870 W
2520 1111 W 869 W

2291 W 869 W

RECEIVED IN GOVERNMENT
8 SEP 84
INDIA OFFICE (LIB)

Cal 25-8-84 2. 11. 0 84.

6484 Secl

Govt. of India 1884 Madras.

PUBLIC WORKS.

Dated Received 13/9

Dated

G.O. 12 Sept 1884 No. 2246

40/2 40/7 & 2247

Divisional accounts

Regarding the dates for the submission of ——— to the Office of Exr R.W. auts.

Divisional accounts

Govt of India requests to permit revision of the date for the submission of ——— to the Office of Exr Pl Wks.

Jd 13/9

2C 13/9