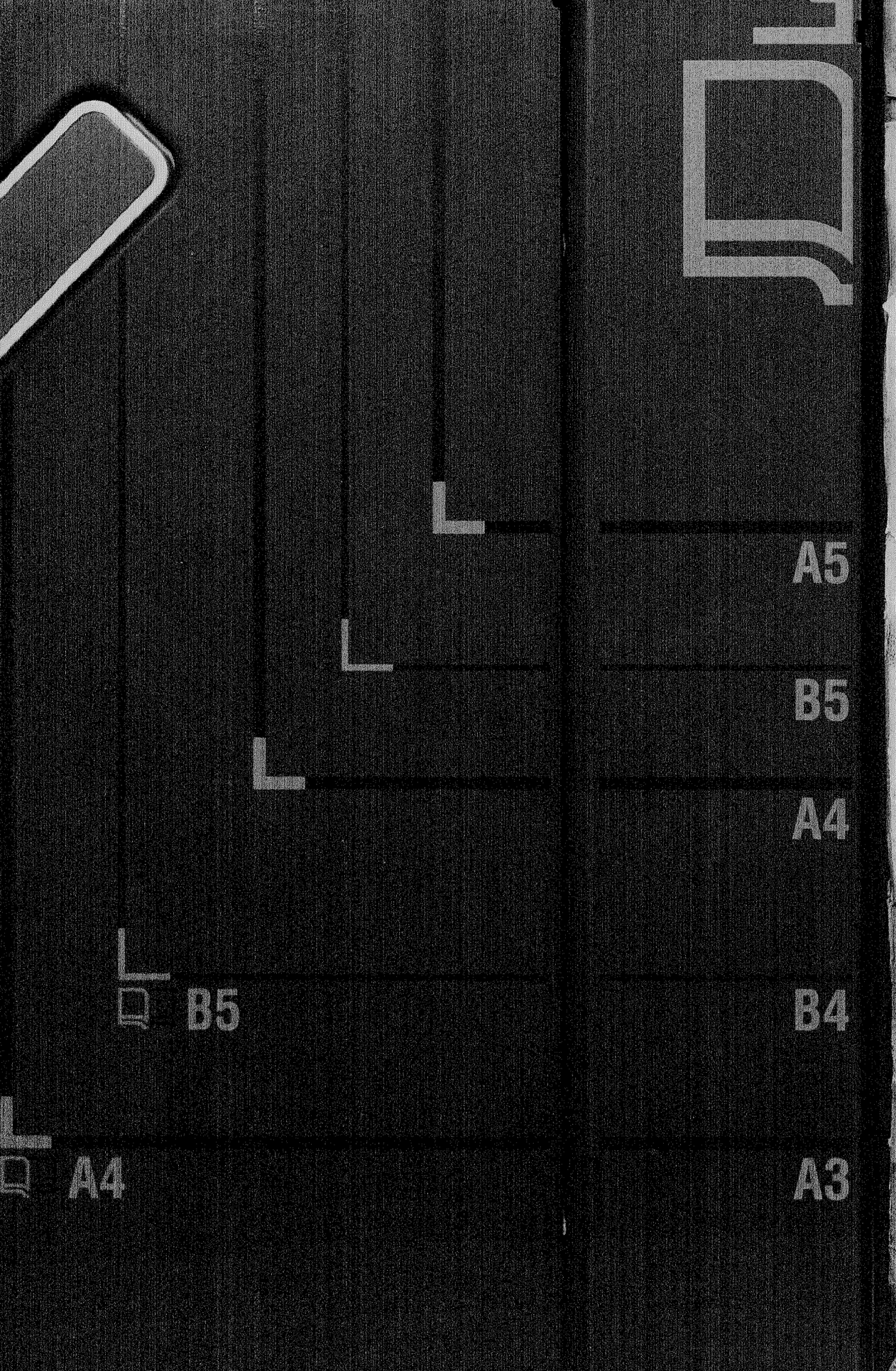

(1) Number of pages 44

(2) Date of repair 7-12-87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. / B.P. No.	1560-W.	Press. / Mis.
Dated	21-6-1886.	19 .

Not to be folded or roughly handled.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th June 1886, No. 36 W.:—

Adverting to G.O., No. 721 W., dated 23rd March 1885, prescribing revised dates for submission of divisional accounts, subject to reconsideration after the lapse of a year, I have the honor to report that the arrangement has been in force during the year 1885-86, and that the following are the results.

2. In the accompanying statement, marked (A), is given the number of divisional accounts received after due date in 1884-85 under the old arrangement, compared with the number in 1885-86, under the new; showing that, whereas in 1884-85, 47 per cent. of the divisions used to be in arrears, in 1885-86 the percentage of arrears has risen to 55; so that, notwithstanding the additional time allowed, there has been a greater want of punctuality than formerly.

3. Thus, the opinion expressed in my office note, No. 328, dated 2nd August 1884, paragraph 10, has proved correct, and no advantage has been gained by the relaxation of rule. I would therefore suggest that the old rule be reverted to, and that Superintending Engineers be requested to propose such measures as may ensure its being properly carried out. Statement (B) attached shows the divisions which have been in arrears.

ENCLOSURES.

A.

COMPARATIVE STATEMENT showing the number of divisional accounts received within and after due dates during 1884-85 and 1885-86 (divisions the accounts of which are compiled in this office are omitted).

1884-85.				1885-86.			
Number of divisions rendering accounts each month.		Number of accounts rendered *within* due date.	Number of accounts rendered *after* due date.	Number of divisions rendering accounts each month.		Number of accounts received *within* due date.	Number of accounts received *after* due date.
Month.	Total number of divisions.			Month.	Divisions.		
April 1884	37	20	17	April 1885	39	20	19
May ,, ...	38	19	19	May ,, ...	39	17	22
June ,, ...	38	22	16	June ,, ...	38	19	19
July ,, ...	38	24	14	July ,, ...	37	13	24
Aug. ,, ...	38	27	11	Aug. ,, ...	37	11	26
Sept. ,, ...	38	18	20	Sept. ,, ...	37	15	22
Oct. ,, ...	37	24	13	Oct. ,, ...	37	12	25
Nov. ,, ...	38	13	25	Nov. ,, ...	37	18	19
Dec. ,, ...	37	18	19	Dec. ,, ...	37	17	20
Jan. 1885	37	20	17	Jan. 1886	37	23	14
Feb. ,, ...	37	20	17	Feb. ,, ...	37	24	13
Mar. ,, ...	37	12	25	Mar. ,, ...	36	11	25
Total ..	456	237	213	Total ..	448	200	248
Percentage ..	..	52·7	47·3	Percentage ..	..	44·6	55·4

MADRAS,
4th June 1886.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

B.

Statement showing divisions and the average number of days in arrears in 1885-86.

	Divisions.	Due date.	Average Number of days in arrears.
I	Ganjam	20	13
	Rushikulya	20	6
	Godávari Eastern	30	6
	Do. Central	25	10
	Do. Western	25	3
	Dowlaishweram	20	3
II	Kistna Eastern	24	1
	Sangam	21	4
	Buckingham canal	21	3
III	Kurnool	20	4
IV	B. Project	16	2
	Coimbatore	21	2
	Nilgiri	22	2
V	South Arcot	21	2
	Presidency	21	2
	Do. Stores	20	3
VI	Trichinopoly	19	1
	Cauvery-Vemnár	19	7
	Negapatam	19	4
	Ramnad	20	5
	Tank	20	3

Madras,
4th June 1886.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

Order—dated 21st June 1886, No. 1560 W., Public Works.

The Examiner, Public Works Accounts, submits the report called for in paragraph 4 of G.O., No. 721 W., dated 23rd March 1885, relative to the results of the revised dates fixed for the submission of monthly divisional accounts.

2. The Government regret to observe that, instead of improvement resulting from the extended time allowed in the case of many divisions, there was generally a greater want of punctuality in 1885-86 than in the previous year. The divisions most frequently in arrears appear to be those named in the margin, the Ganjam division having been notoriously late in the submission of its accounts. His Excellency the Governor in Council cannot but regard this report with dissatisfaction, and must again direct the personal attention of Superintending Engineers to the matter. The results seem to show that the preparation of the accounts is not commenced until the due date is near at hand; whereas it should be impressed on Executive Engineers that their preparation should be commenced at the earliest possible date in the month, so that pressure and delay in their completion may be avoided.

Ganjam.	Kurnool.
Rushikulya.	Cauvery-Vemnár.
Godávari Eastern.	Negapatam.
Godávari Central.	Ramnad.
Sangam.	

3. The dates fixed in G.O., No. 721 W., dated 23rd March 1885, will remain in force for another year, and a report on the subject will again be made by the Examiner, Public Works Accounts, at the end of 1886-87. Since the date of that Government order, the Kurnool and Kurnool Canal divisions have been amalgamated; and the Superintending Engineer, III Circle, will report whether any extension of time is required in the case of the combined division. The Government are of opinion that more punctuality will be attained if the promotion of accountants and the annual increments to their salaries were made dependent on the regular submission of

divisional accounts; and if, when the accounts of any division are late more than a certain number of times in the year, without satisfactory explanation from the Executive Engineer, the accountant concerned were to receive no increment.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
,, Superintendent of Works, Tank Maintenance Scheme.
,, Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated June, 21*st*.

Recd. *Encl.*

G.O., 21st June 1886, No. 1560 W.

JUNE.

Divisional Accounts

Orders on report by the Examiner, Public Works Accounts, on the results in 1885-86 of the revised dates fixed for the submission of —.

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 Gl.

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 Gl.

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 Gl., 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.

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 ghat, and these 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 Bushikulya. 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 Gudiváda.
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 those 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 computed 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	26th	6	26th	G
	5. Do. Western ...	20th	6th	20th	5	25th	G
	6. Bushikulya	19th	19th	20th	8	8th	L
II	7. Kistna, Eastern ...	26th	31st	20th	4	24th	G
	8. Gudiváda	6th	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. Nilgiri	25th	30th	20th	2	22nd	G
	18. Coimbatore	23rd	8th	20th	1	21st	G
	19. Salem	21st	21st	20th	1	21st	L
	20. North Arcot	20th	24th	20th	1	21st	G
	21. B. Project	20th	20th	20th	1	21st	L
	22. Barár Project	23rd	26th	20th	2	22nd	G
V	23. South Arcot	19th	25th	24th	1	25th	G
	24. Chingleput	20th	26th	24th	1	25th	G
	25. Buckingham Canal ...	20th	22nd	24th	1	25th	L
	26. Presidency	23rd	29th	24th	1	25th	G
	27. Trichinopoly	22nd	28th	19th	1	20th	G
	28. Tanjore	24th	30th	19th	1	20th	G
VI	29. Cauvery and Vennár ...	27th	4th	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	3	22nd	G
Special	33. Consulting Architect ...	20th	20th	20th	...	20th	=
	34. Madras Harbour ...	19th	20th	20th	...	20th	=
	36. 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.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary 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 2236 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,

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary 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.

Rec'd. 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.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 20th December 1884, No. 304 A.G. :—

I am directed to acknowledge the receipt of your letter, No. 2247, of the 12th September last, pointing out that, in the case of divisions situated at a distance from Madras, the time allowed for the submission of accounts to the Examiner's office is insufficient, and suggesting that the date of *despatch* of the divisional accounts may be generally extended to the 20th of the month following that to which the accounts relate.

2. In reply I am to observe that the extension proposed will obviously result in the Provincial accounts being delayed, and consequently the preparation and submission of the accounts of the department. The Government of India is not prepared to sanction any such general relaxation in the date of the submission of the accounts of the Province, but I am to suggest, for the consideration of the Government of Madras, whether sensible relief would not result if the dates of submission were settled from time to time by the Superintending Engineer and Examiner so as to suit the circumstances of each division. This might be arranged by requiring the accounts of the lighter divisions to be submitted so as to reach the Examiner before the 20th of each month, and a limited extension of time might be granted in the case of divisions situated at a distance from head-quarters, or where the work is found to be exceptionally heavy. Under this system the accounts would not be reported as in arrears unless the modified limits were exceeded.

3. I am to add that, if the dates fixed locally are worked up to, the Government of India has no doubt the Examiner could, by a judicious distribution of the duty of checking and auditing, guard against any delay in the preparation of the Provincial accounts.

In divisions where the work is so heavy as to render it impossible, with the existing staff, to submit the accounts in time, to allow of the punctual submission of the accounts of the Province, steps should be taken to increase the establishment, either temporarily or permanently.

ORDER—dated 6th January 1885, No. 18 W., Public Works.

Superintending Engineers will report on the suggestion of the Government of India, contained in paragraph 2 of the letter recorded above. The reports will be submitted through the Examiner, who will lay them before Government with such remarks as he may have to offer.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers,
To the Consulting Architect to Government,
„ Superintendent of Works, Tank Maintenance,
„ Examiner, Public Works Accounts,
} with copy of letter, No. 2247 W., dated 12th September 1884, and of Proceedings, No. 2246 W.

Exd. A. Grubert.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1885) Madras

PUBLIC WORKS.

Dated January, 6th.

Recd. *Encl.*

G.O., 6th Jan. 1885, No. 18 W.

JANUARY.

Divisional Accounts

Letter from the Government of India suggesting certain arrangements in regard to the submission of —, communicated to Superintending Engineers for report through the Examiner, Public Works Accounts.

ENCLOSURE.

STATEMENT showing the number of works accounted for in each division in December 1884, and dates proposed for submission of accounts.

Circle.	Division.	No. of works under each agency.				Dates proposed by Superintending Engineers		
		Contract and petty contract.	Departmental labor.	Mixed.	Total.	Of despatch of accounts from Executive Engineer's office	Of arrival in Examiner's office.	Dates by which complete accounts should reach the Examiner's office under present orders.
I	Ganjam	6	16	...	22	16	24	20
	Rushikuliya	...	19	...	19	16	24	20
	Vizagapatam	...	26	...	26	17	23	20 *
	Godávari eastern	...	192	...	192	24	30	30
	Do. central	...	55	...	55	19	25	25
	Do. western	...	84	...	84	20	25	25
	Dowlaishwaram workshops	...	...	...	...	14	20	20
II	Kistna eastern	5	62	6	73	20	24	24
	Do. western	8	56	2	66	19	28	28
	Gudivâda	7	19	11	37	20	24	24
	Nellore	18	57	...	75	18	20	20
	Sangam project	10	64	...	74	19	21	21
	Buckingham canal	18	7	...	25	19	21	18
III	Kurnool	11	7	...	18	18	20	16
	Do. canal	2	5	1	8	18	20	20
	Bellary	15	31	...	46	19	20	20
	Cuddapah	5	15	...	20	19	20	16
	C. Project *	...	...	...	...	...	...	...
IV	Barur project	10	12	...	22	17	19	16
	B. Project	...	4	...	4	17	18	16
	North Arcot	28	15	4	47	20	21	21
	Coimbatore	29	12	...	41	20	21	21
	Nilgiri	...	41	5	46	20	22	22
	West Coast	28	10	...	38	24	25	25
	South Arcot	32	51	...	83	20	21	21
	Chingleput	26	62	...	88	20	21	21
V	Presidency	19	119	...	138	20	21	21
	Do. stores	...	...	...	...	20	+ 20	20
	Do. workshops	...	...	...	...	20	‡ 20	20
VI	Trichinopoly	20	39	3	62	18	19	19
	Cauvery and Vennár	...	18	...	18	18	19	19
	Negapatam	20	51	...	71	18	19	19
	Madura	55	6	...	61	18	20	20
	Tinnevelly	27	37	2	66	18	21	21
	Tanjore	36	52	...	88	24	25	25
	Consulting Architect ...	8	8	7	23	20	20	20
	Madras Harbour	...	...	...	...	20	20	20

* Accounts compiled in Examiner's office. + Since transferred to V Circle. ‡ Dates of actual receipt.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From Superintending Engineer,	I Circle,	dated	24th February	1885,	No.	423 G.L.
" " "	II "	"	4th "	"	"	359 "
" " "	III "	"	30th January	"	"	2152.
" " "	IV "	"	16th "	"	"	10 E.W.
" " "	V "	"	16th February	"	"	4293.
" " "	VI "	"	15th January	"	"	1677 T.J.
" Consulting Architect to Government,	"	"	14th "	"	"	1525.

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th March 1885, No. 134 W.

The reports called for in G.O., No. 18 W., dated 6th January 1885, having been received from all Superintending Engineers, I have the honor to submit them in original with a statement giving in tabular form the number of works accounted for under each agency in the accounts of the several divisions for the month of December 1884, and the dates proposed by Superintending Engineers for despatch of accounts from Executive Engineers' offices, as well as the probable date of their arrival in Examiner's office, and to offer the following remarks thereon:—

2. *I Circle.*—Of the first three divisions, the amount of accounting in each of which has been pretty nearly the same, the average dates on which accounts have been received in this office from April to December compared with the proposed dates are as follows:—

	Actual average.	Proposed.
1. Ganjam	23rd	24th
2. Rushikuliya	20th	24th
3. Vizagapatam	19th	23rd

So that there will be a distinct loss of time in each case. I do not think it advisable, therefore, to concede any extension in these cases. In the next three divisions, the work is heavy and the distance is great; the time asked for may be allowed for the present. But I think when the normal cost system has been introduced, the increased establishment required for the Godávari eastern division sanctioned, the relief to Executive Engineers proposed in G.O., No. 3151 W., dated 23rd December 1884, afforded, and the plan of closing sub-divisional accounts when the sub-treasury closes, viz., the 24th or 26th, adopted, earlier dates may fairly be fixed for these divisions.

3. *II Circle.*—The time asked for may be allowed on the same understanding as above, except in the case of the Buckingham canal. The work of this division is chiefly done by contract. It appears to me that the accounts of this division may fairly be required to reach this office by the 18th of the month (see report by the Superintending Engineer, V Circle).

4. *III Circle.*—Kurnool and Cuddapah are light divisions. The accounts should reach this office on the 16th. The other dates may stand.

5. *IV Circle.*—Barur and B. Project divisional accounts should reach this office by the 16th. The other dates may stand for the present, but improvement will be expected hereafter as suggested in paragraph 2.

6. *V Circle.*—The dates proposed by the Superintending Engineer may be allowed.

7. *VI Circle, Consulting Architect and Madras Harbour.*—The proposed dates may be allowed, but Tanjore should improve hereafter.

8. It is of course to be distinctly understood that by the dates named *complete* accounts must be received, all vouchers accompanying.

ORDER—dated 23rd March 1885, No. 721 W., Public Works.

In their letter recorded in proceedings of Government, No. 18 W., dated 6th January 1885, the Government of India declined to sanction any general relaxation in the prescribed date for the submission of divisional accounts, but suggested that the dates should be settled from time to time by Superintending Engineers and the Examiner, so as to suit the circumstances of each division.

2. With their letters above recorded, Superintending Engineers have submitted their views on this point, and the Examiner, Public Works Accounts, has tabulated their recommendations, and submitted them with his own opinion and suggestions.

3. On full consideration of the subject, the Government accept the recommendations of Superintending Engineers as modified by the Examiner's suggestions. In the last column of the statement attached to these proceedings is given the date by which the complete accounts of each division should reach the Examiner's office, and the Government trust that, with the relaxation allowed in the case of the more heavily worked divisions, Executive officers will strive to render their accounts with punctuality.

4. It must be understood that the dates now fixed are tentative, and will be subject to consideration after the lapse of a year, when the subject will again be reported on generally by the Examiner, Public Works Accounts.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
„ Superintendent, Madras Harbour Works.
„ Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 23rd.

Read. *Encl.*

G.O., 23rd March 1885, No. 721 W.

MARCH.

Divisional Accounts

Accepting the recommendations of Superintending Engineers as modified by the Examiner's suggestion for the submission of —.

[C. No. 2.]

A.R.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 364

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT.

Madras, 4 JUNE 1885.

SIR,

ADVERTING TO G.O.NO.721.W DATED 23RD MARCH 1885, PRESCRIBING REVISED DATES FOR SUBMISSION OF DIVISIONAL ACCOUNTS, SUBJECT TO RECONSIDERATION AFTER THE LAPSE OF A YEAR, I HAVE THE HONOR TO REPORT THAT THE ARRANGEMENT HAS BEEN IN FORCE DURING THE YEAR 1885-86, AND THAT THE FOLLOWING ARE THE RESULTS.

2. IN THE ACCOMPANYING STATEMENT MARKED (A) IS GIVEN THE NUMBER OF DIVISIONAL ACCOUNTS RECEIVED AFTER DUE DATE IN 1884-85 UNDER THE OLD ARRANGEMENT, COMPARED WITH THE NUMBER IN 1885-86, UNDER THE NEW; SHOWING THAT, WHEREAS IN 1884-85, 47 PER CENT OF THE DIVISIONS USED TO BE IN ARREARS, IN 1885-86 THE PER-CENTAGE OF ARREARS HAS RISEN TO 55; SO THAT, NOTWITHSTANDING THE ADDITIONAL TIME ALLOWED, THERE HAS BEEN A GREATER WANT OF PUNCTUALITY THAN FORMERLY.

3. THUS, THE OPINION EXPRESSED IN MY OFFICE NOTE NO.333 DATED 2ND AUGUST 1884, PARA 10, HAS PROVED CORRECT, AND NO ADVANTAGE HAS BEEN GAINED BY THE RELAXATION OF RULE . I WOULD THEREFORE

THEREFORE SUGGEST THAT THE OLD RULE BE REVERTED TO, AND THAT SUPERINTENDING ENGINEERS BE REQUESTED TO PROPOSE ~~SUCH~~ Such MEASURES AS MAY ENSURE ITS BEING PROPERLY CARRIED OUT. STATEMENT (B) ATTACHED SHOWS THE DIVISIONS WHICH HAVE BEEN IN ARREARS.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

D. P. Conroy

EXAMINER P.W. ACCOUNTS.

19

4/6

Encl: 2.

cwb

4/6

G. O. No 7214 F. 23-3-85
" " 1814 F. 6-1-83
" " 2246 F. 12-7-84
" " 2246 F. 12-7-84

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVT.

P.W.DEPARTMENT.

No. 3665

DATED 4th JUNE 1886.

RECD.

ENCLOSURES 3.

DIVISIONAL ACCOUNTS------
FORWARDS 3 STATEMENTS SHEWING THE RESULTS OF W---- DURING 1885-86 AND SUGGESTS THAT THE OLD RULE BE REVERTED TO & THAT SUPT.ENGRS.BE REQUESTED TO PROPOSE SUCH MEASURES AS MAY ENSURE ITS BEING PROPERLY CARRIED OUT.

A. 15

Comparative Statement showing the number of Divisional Accounts received within and after due dates during 1884-85 and 1885-86
(Divisions the Accounts of which are compiled in this Office) are omitted)

1884-85				1885-86				
Number of Divisions rendering Accounts Each month		Number of Accounts received within due date	Number of Accounts received after due date	Number of Divisions rendering Accounts Each month		Number of Accounts received within due date	Number of Accounts received after due date
Month	Total No. of Divisions			Month	Divisions		
April 1884	37	20	17	April 1885	39	20	19
May "	38	19	19	May "	39	17	22
June "	38	22	16	June "	38	19	19
July "	38	24	14	July "	37	13	24
August "	38	27	11	August "	37	11	26
September "	38	18	20	September "	37	15	22
October "	37	24	13	October "	37	12	25
November "	38	13	25	November "	37	18	19
December "	37	18	19	December "	37	17	20
January 1885	37	20	17	January 1886	37	23	14
February "	37	20	17	February "	37	24	13
March "	37	12	25	March "	36	11	25
Total	450	237	213	Total	448	200	248
Percentage	-	52.7	47.3	Percentage	-	44.6	55.4

D. Rose
Examiner
Pub. Works Accounts
Madras.

Madras
4th June 1886.

B

Statement showing divisions and the average number of days in arrears in 1885-86.

Division		Name of Sub-division	Date of last Bill	Average No. of Days in arrears
I	{	Ganjam	20.	13
		Rushikulya	20.	6
		Godavery Eastern	30	6
		Godavery Central	25	10
		Godavery Western	25.	3.
		Bezwada	20.	3.
II.	{	Kistna Eastern	21	1
		Sangam	21	4
		Buckingham Canal	21	3
III	{	Tinnevel	20.	4
IV	{	B. Project	16	2
		Coimbatore	21	2
		Nilgiri	22	2
V	{	South Arcot	21	2
		Presidency	21	2
		Presidency Store	20	3
VI	{	Tirchinopoly	19	1
		Cauvery Vinnar	19	7.
		Negapatam	19	4
		Ramnad	20	5
	{	Salt	20	3

Madras
4th June 1886.

A. Pennycuick

Examined & Dr Accounts
Madras 4/6.

I cannot see what advantage is to be gained by going back to the old rule by which the accounts were to be received in the Examiners office by 20th of following month. That rule did not seem a fair one, as Divisions at a long distance from Madras have to prepare their accounts much sooner than those near.

The suggestion made by the Government to the Government of India in their G.O. 2247 W of 12th September 1866 is certainly the fairest, that was that the date to be fixed was the date of despatch and that for all Divisions the date should be 20th following month.

The Government of India objection is that it is not understood, as they say that it will obviously result in the Provincial Accounts being delayed

but

but it is presumed that the
late receipts of the accounts
of even one Pension will
delay the preparation of the
Pension Roll for months, and
under the present rules the
receipts of one Pension
account during the 30 days following
month and the
accounts of letters not
till 25th month of 2d and
first no date of receipt
would be received
so late as 3rd

I think that part of
the law should be given
up and the date of declaration
that the present ruling
should be continued for
another year. Otherwise
Pensioners might perhaps
be got by pushing the pro
motion and consequent in
crease of expenditure
beyond our present
Pension Roll
Claims are thereby
rule made in case than a
certain number of times

in the year late with his ac-
counts without the reason
being satisfactorily ex-
plained by the Pay Officer
should receive no increase

Approved
W
9.6.76

No. 1560 W.

Fort St. Geo.

PUBLIC WORKS DEPARTMENT.

197

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 21st June 1886

READ the following

Letter from the Examiner P. W. Accounts } No. 364 of June 15. 1886

Examr submits the report called for in para 4 of G.O. No. 911 P.W. dated 23rd March 1885, relative to the results of the revised data fixed for the submission of monthly divisional accounts

2. The Government regret to observe that,

instead of improvement
resulting from the shorter
time allowed in the
case of many Divisions,
there were generally a
greater part of punctuality
in 1855-56 than in the
former years, the Divisions
most frequently mentioned
as those to be those named
in the margin, viz.
Gorgaon Assistant having
been entirely late in
the submission of his
accounts. H.E. the Gov.
in Council cannot but
regard this report with
favourable feelings, and

Gorgaon
Ankleshwar
Godhra
Godhra Central
Surgam
Kaira
Cutch
Cutch-Veraval
Kaira-Island
Surat

must again direct the
personal attention of
Supdg Engineers to the
matter. The results seem
to show that the prescribed
time of two months is not
commenced until the
due date is near at
hand, whereas it should
be impressed on Executive
Engineers that their
preparation should be
commenced at the earliest
possible date in the
month, as the presumed
and delay in their com-
pletion may be avoided.
3 The dates fixed

in G.O. 72 dated
13th March 1885, will remain
in force for another
year, and a report on the
subject will again be
called by the Examiner
of Accounts at the
end of 1886-87. Since
the date of that G.O.,
the Accounts of Kumool
the Nellore & Canal
divisions have been
amalgamated, and the
Supdg Engineer in Cuddapah
will report whether any
further extension of time is required
in the case of the
combined division.

The Government are
of opinion that more
punctuality will be
attained if the practice
of accounts, and
the annual increments
to their salaries,
were made dependent
on the regular submission
of divisional accounts;
and that when the
accounts of any division
are late more than a
certain number of times
in the year, without
satisfactory explanation
from the Executive Engineer

92

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Govt. of Uttar Pradesh
PUBLIC WORKS

21 June 1960

Statement accounts

Orders on report by
Chief Engr. Zone with
Memo No. in 1885 of
7th March 1960
Sirs,
I am
Yours