

REFERENCE TO MADRAS P. W. D. CODE.
PARA.

P.W.D. Form.
No. M 128.

PUBLIC WORKS DEPARTMENT, MADRAS,
CENTRAL OFFICE OF ACCOUNTS.

PROGRESS REPORT.

Return showing the Receipt and Disposal of
Accounts in the Office of the Examiner of Pub-
lic Works Accounts, Madras, from the ~~21st~~ 27th
March to the 20th April 1887

No. 36 W dated 28th April 1887

Secretary to Government
Forwarded to the Accountant General, Public Works
Department.

Major P.C.
Examiner of P. W. Accounts,
Madras.

No. 1222 W of 4th May 1887

Recorded
Recorded
with reference
to S.O. No. 1560 W
of 21-6-86
8/21-6-86

Q.C. 1560 W 21. 6. 86
" 721 W 23. 3. 87
B.W. 974 W 31. 3. 87
" 665 W 3. 87
" 246 W 28. 1. 87
" 83 W 10. 1. 87
" 3175 W 2. 12. 86
" 2834 W 29. 10. 86
" 2560 W 30. 9. 86
" 2207 W 3. 9. 86
" 1929 W 4. 8. 86
" 1697 W 6. 7. 86
" 1360 W 31. 5. 86
" 1198 W 12. 5. 86
" 868 W 31. 3. 86
" 561 W 3. 3. 86
" 278 W 1. 2. 86
" 65 W 8. 1. 86

all 135. IV
4. 2. 5. 87

30/5

29. 4. 87

DIVISIONS.			COMPLETE ACCOUNTS FROM EXECUTIVE ENGINEERS.			ACCOUNTS AUDITED.		ACCOUNTS POSTED TO DIVISIONAL ABSTRACT REGISTER.		PROVINCIAL ABSTRACT POSTED.		REMARKS.						
No.	Names.	Number of Sub-Divisions rendering distinct Accounts to Executive Engineer.	Sub-Divisional Executive Engineers.	Average time occupied in transit of Accounts.	Executive Engineers Office to Exr.	For what month.	Month's Arrears.	Date of Receipt in Examiner's Office.	For what month.	Date on which Audit was completed.	For what month.		Date on which Posting was completed.	Month's Arrears.	For what month.	Date on which Posting was completed.	Month.	Date on which posted or rendered or received.
1	Ganjam ..	3	2	8	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	Provincial Abstract posted for.
2	Rushikulya ..	4	3	8	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
3	Vizagapatam ..	2	2	6	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
4	Eastern Godavari ..	4	4	6	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
5	Workshops (Dowlaisheram) ..	0	0	6	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
6	Western Godavari ..	3	2	5	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
7	Central do. ..	2	2	6	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
8	Eastern Kistna ..	3	3	4	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
9	Gudivada ..	2	1	4	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
10	Western Kistna ..	2	2	4	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
11	Nellore ..	2	2	2	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
12	Sungam Project ..	2	2	2	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
13	Buckingham Canal ..	4	3	2	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
14	Bellary ..	3	2	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
15	Cuddapah ..	2	1	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
16	Kurnool ..	2	1	3	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
17	C. Project ..	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
18	Nilgiri ..	2	2	2	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
19	Coimbatore ..	4	4	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
20	West Coast ..	4	4	3	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
21	B. Project ..	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
22	South Arcot ..	4	3	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
23	Chingleput ..	2	1	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
24	Presidency ..	2	1	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
25	North Arcot ..	3	1	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
26	Trichinopoly ..	2	2	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
27	Tanjore ..	3	2	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
28	Cauvery and Vennar Regulators..	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
29	Negapatam ..	3	1	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
30	Madura ..	2	2	2	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
31	Tinnevely ..	2	1	3	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
32	Ramnad ..	0	0	3	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
33	Lower Coleroon Irrigation Project.	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
34	Consulting Architect ..	2	1	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
35	Madras Harbour ..	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
36	Workshops (Presidency) ..	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
37	Stores (do.) ..	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
38	Archaeological ..	0	0	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
39	Tank Maintenance ..	3	3	1	21-3-87	March	1	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	21-3-87	March	
Total ..								20										
Deduct necessary arrears allowed by Standard ..																		
In Arrears ..																		
Average of Arrears ..																	General Average.	

In calculating arrears two-thirds of a month are allowed for the submission of the Accounts of the Examiner, half a month for auditing and half a month for posting.

MADRAS, April 1887.

It will be observed that 20 Divisions are in arrears of the arrears date provided in the 20 Divisions and sub-192.

Examiner of P. W. Accounts Madras.

General Average.

GENERAL.
ACCOUNT.

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated June, 21st.

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 —.



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.)

(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 Scheme.
„ Examiner, Public Works Accounts.

Exd. E. Fernandez.
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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
	Godavari Eastern	30	6
	Do. Central	25	10
	Do. Western	25	3
II	Dowlaisweram	20	3
	Kistna Eastern	24	1
	Sangam	21	4
III	Buckingham canal	21	3
	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-Vennar	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.

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

21ST JUNE 1886, No. 1560 W., PUBLIC WORKS.

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. 323, 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	16	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	450	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.

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 23rd.

Recd.

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 —.

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.
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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 " " 1577 T.J.
" Consulting Architect to Government,	" 16th " " 1523.

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 Godáviri 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.

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		Dates by which complete accounts should reach the Examiner's office under present orders.
		Contract and petty contract.	Departmental labor.	Mixed.	Total.	Of despatch of accounts from Executive Engineer's office	Of arrival in Examiner's office.	
I	Ganjam ...	6	16	...	22	16	24	20
	Rushikuliya ...	...	19	...	19	16	24	20
	Vizagapatam ...	...	26	...	26	17	23	20
	Godavari eastern ...	...	192	...	192	24	30	30
	Do. central ...	...	55	...	55	19	25	25
	Do. western ...	...	84	...	84	20	25	25
II	Dowlaishwaram workshops ...	...	...	...	...	14	20	20
	Kistna eastern ...	5	62	6	73	20	24	24
	Do. western ...	8	56	2	66	19	23	23
	Gudivada ...	7	19	11	37	20	24	24
	Nellore ...	18	57	...	75	18	20	20
	Sangam project ...	10	64	...	74	19	21	21
III	Buckingham canal ...	18	7	...	25	19	21	18
	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 * ...	10	12	...	22	17	19	16
IV	Barur project ...	...	4	...	4	17	18	16
	B. Project ...	28	15	4	47	20	21	21
	North Arcot † ...	29	12	...	41	20	21	21
	Coimbatore ...	...	41	5	46	20	22	22
	Nilgiri ...	28	10	...	38	24	25	25
	West Coast ...	32	51	...	83	20	21	21
V	South Arcot ...	26	62	...	88	20	21	21
	Chingleput ...	19	119	...	138	20	21	21
	Presidency ...	...	...	...	...	20	20	20
	Do. stores ...	...	...	...	...	20	20	20
	Do. workshops ...	20	39	3	62	18	19	19
	Trichinopoly ...	...	18	...	18	18	19	19
VI	Cauvery and Vennar ...	20	51	...	71	18	19	19
	Negapatam ...	55	6	...	61	18	20	20
	Madura ...	27	37	2	66	18	21	21
	Tinnevely ...	36	52	...	88	24	25	25
	Tanjore ...	8	8	7	23	20	20	20
	Consulting Architect ...	...	...	...	...	20	20	20
	Madras Harbour ...	...	...	...	...	...	...	...

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