

- (1) பக்கங்களின் எண்ணிக்கை 92
 (2) புதுக்கித் திருப்பிய நாள் 10/09
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/3

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். 1272 அச்சகம்
 மு. கோப்புத் தாள் எண். பலவகை

நாள் : 13. 5 1889 198.

கவரோ கண்டபடி கையாளவோ கூடாது

46 sheets

1272

PUBLIC WORKS DEPARTMENT.

READ—the following papers:—

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 :—

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 Godávári 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.

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 :—

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.

From Bezvada arrive Madras	...	...	...	...	...	...	4th day.
" Duggirala do.	...	...	...	...	...	...	5th do.
" Gudivada 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 Raman-drug, 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 Chepāk, 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 Tinnevely 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 Chepāk, 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 Chepāk, 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 worthwhile 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 Pottinghy ghât, and those only two days. The Executive Engineer himself proposes to despatch accounts on 18th, but the Superintending Engineer suggests the 20th.

(ii.) Godâvari 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.) Dowlaiswaram 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 Gudivâda.
- Under (b) Godâvari, 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. Godâvari, 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
II	6. Rushikulya ...	19th	19th	30th	8	8th	L
	7. Kistna, Eastern ...	26th	31st	20th	4	24th	G
	8. Gudivâda ...	8th	11th	20th	4	24th	G
	9. Kistna, Western ...	20th	27th	18th	4	22nd	G
	10. Nellore ...	20th	23rd	18th	2	20th	G
III	11. Sangam Project ...	21st	28th	18th	2	20th	G
	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
IV	16. C. Project ...	12th	12th	20th	1	21st	L
	17. Nilgiri ...	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
V	21. B. Project ...	20th	20th	20th	1	21st	L
	22. Barûr Project ...	23rd	26th	20th	2	22nd	G
	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
VI	26. Presidency ...	26th	29th	24th	1	25th	G
	27. Trichinopoly ...	22nd	28th	19th	1	20th	G
	28. Tanjore ...	24th	30th	19th	1	20th	G
	29. Canvey and Vennâr ...	27th	8th	19th	1	20th	G
	30. Negapatam ...	22nd	29th	19th	1	20th	G
Special.	31. Madura ...	20th	23rd	19th	2	21st	G
	32. Tinnevely ...	19th	20th	19th	3	22nd	G
	33. Consulting Architect ...	20th	20th	20th	...	20th	=
	34. Madras Harbour ...	19th	20th	20th	...	20th	=
	35. Workshops, Dowlaiswaram ...	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.

1872

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GENERAL
ACCOUNT.

Gobt. 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.

12TH SEPTEMBER 1884, No. 2247 W., PUBLIC WORKS.

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.

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,

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

OOTACAMUND,
12th September 1884.

1272

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.

6TH JANUARY 1885, No. 18 W., PUBLIC WORKS.

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

7

GENERAL.
ACCOUNT.

Gobt. 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.

1272

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		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.
		Contract and petty contract.	Departmental labor.	Mixed.	Total.					
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	Dowlaiswaram 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 *	...	...	...	...	...	...	...		
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		
V	South Arcot	32	51	...	83	20	21	21		
	Chingleput	26	62	...	88	20	21	21		
	Presidency	19	119	...	138	20	21	21		
	Do. stores	...	...	...	...	20	20	20		
	Do. workshops	...	...	...	...	20	20	20		
	Trichinopoly	20	39	3	62	18	19	19		
VI	Cauvery and Vennár	...	18	...	18	18	19	19		
	Negapatam	20	51	...	71	18	19	19		
	Madura	55	6	...	61	18	20	20		
	Tinnevely	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.

8

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 Godavari 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.

Gobt. of 1885 Madras.
PUBLIC WORKS.

Dated March, 23rd.

Recd.

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 —.

11TH MAY 1885, No. 1111 W., PUBLIC WORKS.

1272

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department (through the Examiner, Public Works Accounts), dated Gudanalli, 24th April 1885, No. 62 B.C. :—

I have the honor, with reference to the statement enclosed with G.O., No. 721 W., of the 23rd ultimo, to request a reconsideration of the date fixed for the receipt by the Examiner of the accounts of the Buckingham Canal.

2. In my No. 359 G.L., of the 4th February 1885, I recommended that the 21st should be fixed as the date of receipt, that is, one day later than those of the Nellore division, the head-quarters being both at the same station. My reason for recommending one day later was that the initial accounts from the Buckingham canal sub-divisions have to come from greater distances and over cross roads where the post is more likely to be irregular.

3. The Examiner's reason for fixing the 18th is an incorrect one, and the figures which he quotes as to the number of works in progress are (now at least) wrong.

4. The Executive Engineer reports that the number of works on his books, as in progress in March last, were seventy, of which twenty-four were masonry flood gates and other works which were being carried out departmentally. Most of the works are done on piece work, but not on contract. The Examiner understates the number of works in progress by no less than forty-five.

5. Taking all into consideration I am decidedly of opinion that the 21st is the earliest date by which it will generally be found practicable for the accounts to reach the Examiner.

6. The head-quarters of the division have recently been transferred to Pulicat. This is also one day's post from Madras, and I do not think this change of head-quarters need involve any change as regards the date of despatch of the accounts.

Endorsement from the Examiner, Public Works Accounts, dated 5th May 1885, No. 67 S.E., 2nd.

61

ORDER—dated 11th May 1885, No. 1111 W., Public Works.

The 21st of the month will accordingly be fixed as the date by which the accounts of the Buckingham canal division should reach the office of the Examiner, Public Works Accounts.

(True Extract.)

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

To the Superintending Engineer, II Circle.
„ Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

1272

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GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated May, 11th.

Recd.

Encl.

G.O., 11th May 1885, No. 1111 W.

MAY.

Accounts

Date for submission of — of the Buckingham canal division to the Examiner, Public Works Accounts.

30TH MARCH 1886, No. 858 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th February 1886, No. 125 W.

With reference to paragraph 5 of my office note, No. 675, dated 25th November 1885, I have the honor to submit, for the approval of Government, a set of forms and instructions in view to giving effect to the requirements of the Government of India (*vide* letter, No. 277 A.G., of 30th October 1885, printed with G.O., No. 2950 W., dated 9th December 1885).

2. The General Superintendent, Presidency Workshops, has tested the forms in their general character, and though I have somewhat modified them since they were so tested, the alterations will not cause any practical difficulties in their compilation. The annual administrative accounts of the shops will be prepared as heretofore, the introduction of the forms now proposed affecting only monthly procedure and accounts.

3. Provision has been made for charges on account of—

Additions and repairs to block,
Sanctioned permanent establishment,
Purchase and repairs of machinery and plant,
being debit to the Provincial budget grant under—
Original Works.
Repairs.
Establishment.
Tools and Plant.

4. Charges, outturn, and balance on works done in the shops will be recorded in a special suspense account, termed the "Workshop manufacture suspense." In this account will be included "raw materials in hand," *i.e.*, for current use, the object being to obviate the inconvenience which the General Superintendent represents would be caused by obtaining all articles required for immediate use from the Stores division. The value of materials charged under this head is not to exceed Rs. 5,000 at any time.

5. A subsidiary account, termed "Sales," is proposed, chargeable to the budget grant, for the purpose of recording deposits, which are compulsory prior to commencement of work in certain cases, and for adjustments in advance of completion of work (see code paragraphs 2283 A to 2283 E).

6. With reference to code paragraph 2283 D, it is proposed that "jobs of a trifling character" may be considered to be works estimated to cost Rs. 2,500 and under for which monthly adjustment in anticipation of completion will not be considered necessary.

7. Work done for the Public Works Department will be billed for at the cost as brought into the workshop manufacture suspense account, that is, at the actual cost of labor and materials *plus* a percentage of the general and contingent charges of manufacture distributed at the discretion of the General Superintendent to the works in hand.

8. For works undertaken for other departments, for municipalities, and miscellaneous orders, an additional charge is necessary to cover general liabilities; this, it is proposed, should, for the present, be 25 per cent. above the charge to the Public Works Department, arrived at as follows for—

1. Interest on capital	...	...	...	...	...	5 per cent.
2. Depreciation	...	...	...	...	...	2 "
3. Establishment	...	...	...	...	...	10 "
4. Tools and plant	...	...	...	...	...	1 "
5. Additional percentage for profit	...	...	...	...	...	7 "
Total						25 "

It will be for the General Superintendent to propose, for consideration of Government, any modification in this percentage which a year's practical working may show to be requisite.

9. The proceeds of the percentages above proposed under items 3 and 4 will be taken directly in reduction of the charges to the budget grant for establishment and tools and plant, respectively; those under items 1, 2 and 5 will be credited to Provincial revenue.

10. Losses, if any, will be debited to Tools and Plant under a separate sub-head, "Loss," but in view to prevent undue exaggeration of credits to Revenue for profits, and charges to grant for loss, it is proposed to show at the end of each month only the net result, net credit for profit or net debit for loss.

11. A matter for consideration of Government is to what extent work should be done on estimates furnished by the shops and approved by customers. Ordinarily, the amount of the estimate is that which is recoverable, and the shops take the risk of working within or beyond. I would suggest that, for purely departmental work an estimate furnished to an Executive Engineer should be treated only as indicating the probable liability he will have to meet, but that the eventual charge be made as proposed in paragraph 7. To other departments, and for miscellaneous orders, the estimate amount must, I presume, be binding, unless otherwise stipulated by the General Superintendent when undertaking the work.

12. Under the new procedure now proposed, grants in regular course must be assigned for the charges mentioned in paragraph 3. For establishment and tools and plant the assignments would be subject to such reduction as might be anticipated under the working proposed in paragraph 9.

13. If Government approves these proposals, the procedure might be introduced in the workshops at the Presidency and at Dowlaishweram from 1st April 1886, details being settled direct with this office by the officers in charge.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 22nd March 1886, No. 5219.

I have the honor to return your endorsement, No. 856 C., dated the 3rd instant, and to state that I consider the accounts may be modified generally as proposed by the Examiner.

2. With reference to paragraph 8 of the Examiner's letter, the General Superintendent of the Public Works Workshops considers that the additional charge of 25 per cent. for other departments, municipalities, &c., will tend to drive away work, and he wishes to have no such additional charges made. I am of opinion, however, that the Government Workshops are intended not to attract work generally, but to allow of its being done where the general market fails, or in consequence of its superiority. I recommend therefore that the 25 per cent. additional charge be established.

3. As to the Examiner's paragraph 11, the General Superintendent desires that his estimate should be binding, both for work done for Executive Engineers as well as for miscellaneous orders. The workshops would then be in the position of a contractor

who engages to carry out a work for a lump sum. This arrangement is a favorable one for the Public Works Department, and altogether I am of opinion that it may be tried; for, in the event of alterations being made in an indent on the workshops, a revised estimate would also be made, so as to adjust the probable cost.

4. The Examiner proposes, in note 2 on form 7, that no work is to be undertaken for municipalities, &c., before the whole estimated cost has been paid. There would then be no debts outstanding; but Mr. O'Connell thinks credit should be given to municipalities, firms, and persons of position; and proposes that the enforcing of payment in advance should be left to the discretion of the General Superintendent. Cases will happen at the presidency town where emergent work has to be done without estimate, and without regard to cost; in these cases prepayment of a definite sum cannot be made. But as contributions from local fund boards are credited to the Government before work is carried out by the Public Works Department, the same system will probably be followed with advantage, when orders are sent from the districts to the workshops.

From H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 5th March 1886, No. 1867 W.

I have the honor to request that you will be good enough to obtain the sanction of Government for the grant of Rs. 1,50,000 for the operations of the Public Works Workshops for the year 1886-87.

2. As the workshop is now open to all departments of Government and the general public, I have increased the amount applied for last year by Rs. 50,000.

Endorsement on the above.

No. 5050.

Recommended to the Chief Engineer, Public Works Department, for sanction.

(Signed) H. L. PRENDERGAST, Colonel, R.E.,
Superintending Engineer, V Circle.
11th March 1886.

Office note from the Examiner, Public Works Accounts, dated Madras, 17th March 1886, No. 942.

Your office note, No. 1065 C., dated the 16th March 1886.

According to the proposals made in my letter, No. 125 W., dated the 25th February 1886, the system hitherto adopted of sanctioning an annual lump sum estimate for the workshops will have to be discontinued, and, like an ordinary division, the workshops will have to be provided with budget grants from Provincial funds according to the requirements of the Executive Engineers under the following items of expenditure:—

1. Original Works, Civil Buildings—Additions to block.
2. Repairs, Civil Buildings—Repairs to block.
3. Establishment—Sanctioned permanent establishment.
4. Tools and Plant—Purchase and repairs of machinery and plant.

ORDER—dated 30th March 1886, No. 858 W., Public Works.

The introduction in the Presidency Public Works Workshops, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, is sanctioned.

2. The grants required for the year 1886-87, under the heads mentioned in paragraph 3 of the Examiner's letter, should be reported without delay.

4. The arrangements suggested in paragraph 3 of the Superintending Engineer's letter, with respect to estimates for work, may be tried as suggested. The recovery of payment for work will be guided by the rules in paragraphs 2283, A to E, of the Public Works Code. In emergent cases, work may be commenced in anticipation of payment at the discretion of the General Superintendent, but such cases should be rare.

5. The requisite orders for introducing the modified system of account in the Dowlaiswaram Workshops will issue in the Irrigation Branch.

(True Extract.)

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

To the Chief Engineer for Irrigation.
 „ Superintending Engineer, V Circle.
 „ „ „ „
 „ Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1886) Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd.

Encl.

G.O., 30th Mar. 1886, No. 858 W.

MARCH.

Presidency Public Works
Workshops

The introduction in the —, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, sanctioned with remarks.

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 <i>within</i> due date.	Number of accounts rendered <i>after</i> due date.	Number of divisions rendering accounts each month.		Number of accounts received <i>within</i> due date.	Number of accounts received <i>after</i> 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. " " " "	37	13	25	Nov. " " " "	37	18	19
Dec. " " " "	38	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	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.

1272

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
II	Dowlaiswaram	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-Vennár	19	7
	Negapatam	19	4
	Ramnád	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.

Ganjam.	Kurnool.
Rushikulya.	Cauvery-Vennár.
Godávari Eastern.	Negapatam.
Godávari Central.	Ramnád.
Sangam.	

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

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,
Spare Copies

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 —.

1272
18TH APRIL 1888, No. 1172 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from H. S. TAYLOR, Esq., Executive Engineer, Periyár Division, to the Superintendent of Works, Periyár Project, dated Kumili, Madura District, 12th March 1888, No. 1200 P.P. :—

With reference to your endorsement, No. 703 P.R., dated 9th March 1888, on G.O., No. 750 W., dated 5th March 1888, regarding late submission of accounts, I have the honor to request that Government may be moved to fix the 24th as the date for the accounts of this division being received in the office of the Examiner, Public Works Accounts, Madras, for the following reasons :—

1st.—Distance of head-quarters from any railway station (76 miles) and from Madras 24 hours.

2nd.—Works are being carried out here by departmental agency, and all the time allowed by Code, viz., to the 20th, is necessary to compile and render accounts complete.

No. 712 P.R.

Submitted to the Chief Engineer for Irrigation, through the Examiner, Public Works Accounts, with recommendation that the extension asked for by the Executive Engineer may be sanctioned.

12th March 1888.

(Signed) H. S. TAYLOR,
Superintendent of Works, Periyár Project.

From the Examiner, Public Works Accounts, dated 28th March 1888, No. 47 I.

No. 35 E.W.

Forwarded to the Chief Engineer, Public Works Department, with the request that the date fixed for the accounts of the Periyár division to reach the Examiner of Public Works Accounts may be extended to 24th of the following month.

OOTACAMUND,
9th April 1888.

(Signed) H. R. MEAD, Colonel, R.E.,
Chief Engineer for Irrigation.

ORDER—dated 18th April 1888, No. 1172 W., Public Works.

Sanctioned.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent of Works, Periyár Project.

„ Chief Engineer for Irrigation.

„ Examiner, Public Works Accounts.

Exd. J. Moses.

Spare Copies

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GENERAL.
ACCOUNT.

Govt. of (1888) Madras.
PUBLIC WORKS.

Dated April, 18th.

Recd.

Encl.

G.O., 18th Apr. 1888, No. 1172 W.

APRIL.

Accounts

The proposal to extend the date fixed for the submission of the accounts of the Periyár division to the Examiner, Public Works Accounts, to the 24th of the following month, sanctioned.

2ND NOVEMBER 1888, No. 3487 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

From the Examiner, Public Works Accounts, dated 30th October 1888.

ORDER—dated 2nd November 1888, No. 3487 W., Public Works.

The Examiner, Public Works Accounts, submits the progress report showing receipt and disposal of accounts in his office from the 27th September to the 27th October 1888, from which it is observed that the undermentioned divisions were in arrears:—

Ganjam.	(a) Tinnevely.
Western Godávári.	(a) Ramnad.
Dowláishweram Workshops.	(a) Periyár Project No. I.
(a) Western Kistna.	(a) Rushikulya.
Presidency.	(a) Gudiváda.
Trichinopoly.	

2. The divisions marked (a) above were also in arrears in the previous month as shown in G.O. No. 3178 W., dated 9th October 1888. The Superintending Engineers concerned will call the attention of the Executive Engineers to the matter and inquire into the causes of delay.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secy. to Govt., P.W.D.

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

Exd. S. J. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.
PUBLIC WORKS.

Dated November, 2nd.

Recd

Encl

G.O., 2nd Nov. 1888, No. 3487 W.

NOVEMBER.

Accounts

Orders on progress report, submitted by the Examiner, Public Works Accounts, showing receipt and disposal of — from the 27th September to the 27th October 1888.

5TH DECEMBER 1888, No. 3826 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

From the Examiner, Public Works Accounts, dated 28th November 1888.

ORDER—dated 5th December 1888, No. 3826 W., Public Works.

The Examiner, Public Works Accounts, submits the progress report showing receipt and disposal of accounts in his office from the 27th October to the 27th November 1888, from which it is observed that the undermentioned divisions were in arrears :—

- | | |
|--------------------|---------------------------|
| 1. Ganjam. | 6. Kurnool. |
| 2. Vizagapatam. | 7. Presidency Workshops. |
| 3. Western Kistna. | 8. Periyár Project No. 1. |
| 4. Nellore. | 9. Gudiváda. |
| 5. Rushikulya. | |

Vide G.O., No. 3178 W., dated 9th Oct. 1888.
" " " 3487 W., " 2nd Nov. "

2. Of these, Nos. 3, 5, 8 and 9 were in arrears in the two previous months and No. 1 in the previous month.

3. The Superintending Engineers concerned are requested to call the attention of the Executive Engineers to the matter. It is unsatisfactory that certain divisions should be frequently in arrears with their accounts.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Ag. Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.

Exd. S. J. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1888) Madras.
PUBLIC WORKS.

Dated December, 5th.

Recd.

Encl.

G.O., 5th Dec. 1888, No. 3826 W.

DECEMBER.

Accounts

Orders on progress report submitted by the Examiner, Public Works Accounts, showing the receipt and disposal of — in his office from the 27th October to the 27th November 1888.

N^o 946 W.

Presidency Mr. Workshops,
Madras, 29 July 1886.

From

1272
The General Superintendent
Public Works Workshops,

to, The Superintending Engineer,
Circular.
Madras.

Sir,

With reference to G.O. No. 1560 W dated 21 June 1886, I have the honor to request that the date for the submission of Workshop Monthly Accounts to the Examiner may be changed to the 28th of each month. The change in the system of Workshop Accounts ordered in G.O. No. 858 W dated 30th March 1886, necessitates the closing of Work-books and the preparation of statement of work done during the month, (which was not done under the old form of Accounts) and on completion of these, the Workshop Manufacture Expense Account

18

18

(Form N^o 6 W)

(Form N^o 674) is prepared and
items are taken from this account
for the completion of other Monthly
Accounts.

Although the Office Establishment
is compelled to work over time,
to meet with the increased work,
yet it is found impossible to
submit the Monthly Accounts
by the 20th. I have therefore the
honor to request that you will
be so good as to obtain sanction
for the submission of the Monthly
Accounts on the date solicited
above.

I have &c.
Signed Hugh O'Connell.
General Supt. P. & W. Works.

N^o 2133.

Forwarded to the Chief
Engineer, P. & W. Department for
favorable consideration, thro'
the

the Examiner of P. & W. Accounts.

1272

W. H. Hutton.

Palawanicut

6th August 1862

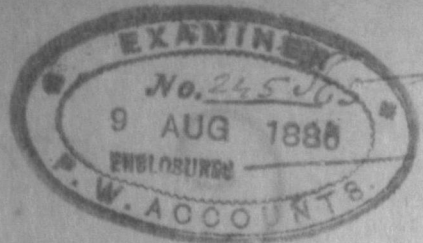
Superintending Engineer

V. K. K. K.

19

22

1560 W 21. 6. 86
 858 W 30. 3. 86
 721 W 23. 3. 85
 18 W 6. 1. 85
 2247 W 12. 9. 84
 2246 W 12. 9. 84



From

The Superintendent Engineer
 P.W. Office

To The Chief Engineer

P.W. Department
 through
 The Examiner
 of P.W. Accounts.

Dated 6th } August 86.
 Per }
 No. 2133.

P.W. Workshops Monthly
 Accounts. Forwards
 for favorable consideration
 copy of letter from the
 General Superintendent
 P.W. Workshops requesting
 that the date of submission
 of the ^{may be changed} from 20th to
 28th of each month.

1272

Endorsement No. 245 S.E.
 dated 10th August 1886.

Forwarded to the Chief
 Engineer, P.W. Department,
 with the following remarks:

Increase of work requires
 increase of establishment
 to cope with requirements,
 and extension of time
 cannot be considered as a
 remedy. The further defer-
 ment of dates of submission
 of accounts will lead to
^{hamper} transfer this Office in the
 punctual submission of
 the Provincial accounts.

Already the Kurnool
 accounts have been deferred
 from the 16th to the 22nd, and
 the present proposal is to
 defer those of the Shops
 from the 20th to the 28th, in
 both cases increase of work
 is given as the reason, and
 increase of establishment

20

20 27 is

is the proper remedy. Govern-
ment has stated that the
employment of extra establish-
ment "does not point to
economy in administration
and does not commend itself
to Government," while the
Government of India has re-
marked that "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 perma-
nently."

It is therefore very necessary
that further postponement
of dates of submission of
accounts be not permitted.

4. 8. 1886 9/6/105
J. C. Carrington
Examined J. H. Aceto
Madras.
C. 13-8-86 R. 18-8-86

(4) M. 62405

10/8/86
Encl

No. 2081W 2/18 Aug 1886

To D. W.
For note. The alter-
native proposal to
further increase
establishment is
equally unpalatable.
J.B.
12. 8. 86

(272)

1272

I think it would be
by no means advisable to
increase the establishment
and I consider it would
be better to extend the time
allowed for the General Supp
to submit his accounts.

I think the extension
asked is excessive and
I would suggest that
the time be extended to
25th. The Accounts from
several other divisions
are not received before
that date, and as it is
presumed that the
Provincial accounts
are compiled from all
the division Accounts, it does
not seem that they should
be delayed on account of
this one extension of time
however if C finds
21 he

24

he cannot get the Provincial
accounts submitted in time,
he might perhaps increase
his own office, as he says
that is the remedy for
increase of work.

If there is really an
increase* of work (accounts)
in the P. W. Stores it would
seem as if it were due
to a defective system, as
it is not thought that
operations have increased
to more than they were
before the reductions
took place.

In d. in rough
draft.

* note - The increase of work
does not appear to be due to
the Workshops having again
been thrown open for work,
but to their transactions
having been brought under
the revised system in accor-
dance with G.O. No 858 W of
30.3.86.

Ce
16.2.86
G.O. 13.8.86 G.O. 18.8.86

note by SW

D. 18.8.86 (4) M.V.
In his N° 36 W of 4th June 1886
C reported on the results
of the arrangement of dates
for submission of Dis^c accounts
which has been in force during
1885. No. 1272

From this report it appears that
the accounts of Presidency Work-
shops have been on an average
 $\frac{3}{4}$ days in arrears throughout the
year. 22

On C's report G.O. N° 1560 W
of 21st June 1886 was passed.
~~with reference to the~~ which provides
that the same dates shall remain
in force for another year.

The Gen^l Supt P.W. Works now
wishes to request that the date
for submission of his accounts may
be changed to the 20th instead
of the 25th. 22 ✓

He gives as his reason that the change
in the system of accounts ordered in
G.O. N° 050 W of 30th March/86 necessitate
the closing of Work-books & preparation
of statement of work done during month

he cannot get the Provincial

1272
I was not down under the
system) and on the completion
of the Workshop Manufacture
Surgeon Account (Form N° 6 W)
is prepared & for this account
items are taken for the completion
of the monthly accounts. 1272

Genl Syt goes on to say that though
the ~~work~~ office establishment work
over time still they cannot get
the accounts ready in time.

C deprecates any increase in time
being given & says that increase of
work requires increase of establishment.

He also points out that while this
fact has been objected to increase of
establishment the G. of India has
remembered that in divisions where
the work is ^{too} heavy for the existing
staff to submit the accounts in due
time steps should be taken to
increase the establishment either
temporarily - permanently 23

23
In the present instance it would
appear from the Genl Syt's point

he cannot get the Provincial

1272
son for requiring entire time
that the entire time is required
more for the making of other
accounts to be submitted than
for want of establishment.
wherein his second reason is
that the establishment is
insufficient. 1272

C strongly objects to any increase
of time being given & the only
other remedy seems to be increase
of establishment which in the
present financial straits is
not likely to commend itself
to Govt

12. 11. 1866

24

2

he cannot get the Provincial

No. 208/W.

1272

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 18th August 1880

Read the following

Letter from the Genl. Suptt } (M.E. No 976W of July 29. 1880)
S.W. Workshops }
Entt thereon by the S.E. V Circle. (" " 2133 of Aug. 6. ")
" " by the S.W. Accts. (" " 245 S.E. 5th of " 10.)

The extension of time
asked for, from the 20th to
the 28th of each month for the
submission of accounts
of the Presidency Public
Works Workshops is considered
excessive, but, in view of
the circumstance that a
modified system of
accounts has recently been
introduced into the Workshops,

25

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too

the time allowed will,
as a tentative measure, be
extended to the 25th of each
month.

2. The suggestion of the
Examiner S.W. Accounts,
that the office establishment
of the Workshops be increased,
cannot be considered at
the present time.

W
16.8.86

B. No. 2081 W. 4/18 August 1886

L. E. V. C. 1886

E. W. A. 1886

Despatch

18/8/86

Cu
18/8/86
18/8/86
18/8/86
18/8/86

272

Application is now
received for the extension
of the time for submission
of the Accounts of the
Rushikulya and Ganga
Divisions so that they
should reach C's Office by
the 25th of the following
month or so that they
should be despatched from
the Division Offices by 20th
of each month.

C acknowledges that it
is impossible for the ac-
counts to be submitted by
the date now fixed but
states that the proper remedy
is, increase of establish-
ment and not extension
of time.

Three applications for
extension of time have
been received from
Munnaal.

P.W. Workshops and
Buckingham Canal.
The two first have been
sanctioned and the last
is under consideration.
The Examiner's objection
to

29

26

1272

D.W.

This is the fourth application of the kind.

No. 1. Kurnool.

Extension to 22nd sanctioned. (277)

No. 2. P. W. Workshops

Extension to 25th sanctioned.

No. 3. Buckingham

Canal. A draft memo has been sent up to Co. asking S. E. whether there is any reasonable objection to the headquarters being retransferred to Palicat - their being at Ramapatam at present was one of the reasons set forth in support of application for extension of time.

27 The 2nd

Sup^{ts} Eng^{rs} 1st Circle

(2)

a vote by DW

For his order -
The dates for the G. S. divisions are Eastern 30th Central 25th & Western 25th.
Considering the recent changes in the G. S. & R. S. divisions the date for these divisions might perhaps be extended to 25th, as a tentative measure subject to revision after receipt of the report from C. call for in para 3 of Pl. 21-6-86, No 15616.

Yes. 11/11
27-8-86
C. 25-8-86

extension of time is on account of his being unable to submit the Provincial accounts in time.

It seems to me that any increase of temporary establishment is to be deprecated.

The longest extension asked for is 5 days and I think that rather than increase the expenditure on temporary office establishment by a considerable sum, it would be better if C. applied for permission to submit the Provincial accounts 5 days later on that if he cannot do so he should increase his own establishment so as to enable him to prepare Provincial accounts in time.

23/8/86

Pl. 12578

6.23.86

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE Examiner 1272

P. W. Accounts

Dowlaisweram, 4th Aug^t 1886.

Supd 8-8-86.

SIR,

In forwarding herewith copy of Letter No 70 42 dated 23rd July 1886 from the Executive Engineer Ganjam Division I have the honor to say that I entirely agree with his remarks on the date fixed for receipt of his accounts by you - & what he says also applies with equal & greater force to the Rushikulya Division, the 25th of each month is the earliest on which the accounts from those Divisions should be considered due in Madras; or better still considering the irregularity of the Postal arrangements in those Northern Districts, the date of despatch should be fixed at not later than 20th of each month.

I have the honor to be,

Sir,

Your most obedient

C. Swales

Supd Engr 1st Circle.

present application is from Ganjam but S. E. considers that Rushikulya is equally entitled to the concession sought.

The Examiner considers that the postponement of the date for the submission of the accounts "is no remedy". He advocates increased Establishments.

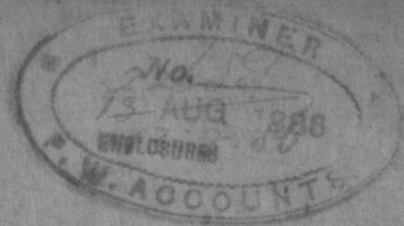
HB

19. 8. 86.

6. 23. 86

Oct. 125/8

6. 23. 86



No. 70 S.E.

1272

From,

Executive Engineer's Office
Ganjam District Camp Parla Kimidi
23rd July 1886.

1272

The Executive Engineer
Ganjam Division.
To,
The Super^r Engineer
1st Circle.

Sir,

With reference to your endorsement (Circular) No. X of 6th July 1886, on G. O. No. 1560 W. of 21st June 1886 regarding the due date of receipt in the Examiner's Office of the monthly accounts, I beg to protest against the date, the 20th, fixed for the receipt of those of the Ganjam Division. That would involve their despatch from Chicacole by the evening of the 12th, and I have no hesitation in saying that it is quite impracticable to have them ready by that date. I must remind you that I have in Parla Kimidi Estate a very large amount of work going on; including that on 120 miles of road the forms for which are very complicated. Moreover I am in the somewhat unpleasant position of having only one permanent officer amongst all my Subordinates. The rest are all temporary hands, and as such

* Vide G.O. No. 721 W. of 23rd March/85

indifferently acquainted with P.W.
forms and procedure. No one can
have a more rooted objection than
myself to any slackness in depart-
-mental routine, but one cannot per-
-form impossibilities. I must beg
therefore that the matter may be re-
-considered so far as the Ganjam D.
is concerned, and that the date of re-
-ceipt in the Examiner's Office may be
extended to the 25th at least. This will
involve the despatch of the accounts
by the evening of the 17th and it will re-
-quire the utmost efforts of a clever ac-
-countant to get them ready by then -
In representing this matter to Government
I request that attention may also be in-
-vited to the fact that the arrears of
the late Ganjam Division have not
yet been all worked off, and that the
loss of a large number of vouchers still
causes great inconvenience and delay.

I have &c &c

(Signed) C. Vincent

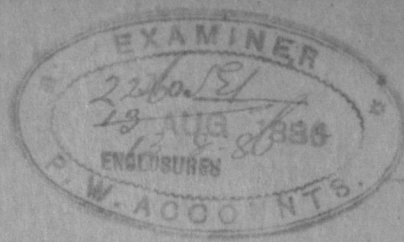
Ex Engr. Ganjam Division.

(True Copy)

C. Vincent

Supr. Engineer 1st Circle.

30
33



Encl 1

P. W. 6399/86

1272

ENDORSEMENT NO. 226 S.E. 1ST
DATED 16TH AUGUST 1886.

FORWARDED TO THE CHIEF ENGINEER,
P.W. DEPARTMENT, FOR ORDERS WITH REFER-
ENCE TO THIS OFFICE ENDORSEMENT NO.
245 S.E. 5 DATED 10TH AUGUST 1886.

Ch. 6399 sent 13/8

GANJAM DIVISION.

THE DATE FIXED FOR THE RECEIPT
OF THE ACCOUNTS IS THE 20TH, THE
EXPERIENCE OF TWELVE MONTHS IS THAT
THEY WERE RECEIVED ON AN AVERAGE 13
DAYS LATE. THOUGH THERE IS LITTLE
DOUBT THAT THE DELAY WAS PARTLY THE
RESULT OF LAX ADMINISTRATION, THERE
IS AMPLE EVIDENCE IN THE FACT OF THE
EXTRAORDINARY DELAY TO SHOW THAT THE
STAFF FOUND IT IMPOSSIBLE TO SUBMIT
THE ACCOUNTS WITH EVEN MODERATE PUNC-
TUALITY AS TO DUE DATE. IT IS NOW
PROPOSED TO DEFER THIS DATE TO THE
25TH. AS I HAVE ALREADY STATED IN
OTHER CASES, THIS IS NO REMEDY AS CON-
CERNS THE DIVISIONAL OFFICE, AND AS
CONCERNS THIS OFFICE IT IS AN OPENING
FOR SUPERFICIAL AUDIT TO COMPLY WITH
PUNCTUALITY IN THE SUBMISSION OF PRO-
VINCIAL ACCOUNTS OR ELSE A DELAY IN

34

34

THEIR

THEIR SUBMISSION.

RUSHIKULYA DIVISION.

THE DUE DATE FIXED IS THE 20TH, PAST EXPERIENCE HAS SHOWN THAT THE ACCOUNTS COME IN SIX DAYS LATE, AND IT IS PROPOSED TO POSTPONE DUE DATE TO 25TH. AT THE TIME THE DUE DATE WAS DETERMINED THERE WAS COMPARATIVELY LITTLE WORK GOING ON. IN AUGUST 1885 THERE WERE SIX PERSONS MAKING PAYMENTS IN THE DIVISION THE LETTER OF CREDIT FOR THAT MONTH WAS RS.5000 AND THE COST OF ^{Office} ESTABLISHMENT RS.304. IN MARCH 1886 THERE WERE NINE PERSONS DISPURSED MONEY, THE LETTER OF CREDIT WAS FOR RS.20,000 THE COST OF OFFICE ESTABLISHMENT RS.380. IN JUNE 1886, THERE WERE 15 DISBURSERS, THE LETTER OF CREDIT BEING RS.20,000 ^{the} COST OF OFFICE ESTABLISHMENT RS.423. FOR APRIL & MAY THE AMOUNT OF LETTER OF CREDITS GRANTED WAS RS.17,000 PER MONTH, AND FOR JULY RS.10,000.

IT IS OBVIOUS THAT WITH INCREASING WORK THE INCREASE OF ESTABLISHMENT HAS BEEN INSUFFICIENT, AND THE FURTHER

POSTPONEMENT

1272
POSTPONEMENT OF THE DATE FOR THE
SUBMISSION OF ACCOUNTS IS NO REMEDY.

D. P. Carson
EXAMINER P.W. ACCOUNTS.

Cir
1898 *Emr: 2* *J. H. S.*
1870

32

25

P.W.C. No. 6299

(2)

G.O. 1560 W. 21.6.86
" 721 W. 23.3.87
" 184. 6.1.83
G.O. 2081 W. 18.8.86
~~G.O. 1560 W. 21.6.86~~
" 858 W. 30.3.86
" 2246 W. 12.9.84

B. No. 2225 W. 15 Sept 86

In consideration of the recent changes in the recent changes in the Ganjam & Rajshikulya Divisions the Government are pleased to

sanction an extension of the time within which the accounts of those Divisions should reach the Examiner's office; and as a tentative measure 25th of the succeeding month is fixed as the due date, subject to revision on receipt of the report from the Exr. called for in para 3 of G.O. 1560 W. of 21st June 86.

The attention of the Exr. P.W.A. is drawn to para 2 of G.O. 2081 W. of 18-8-86, which applies equally to the two Divisions mentioned in para 1 of this order.

Recd. 17.8.86

B. No. 2225 W. 15 Sept 86

W.P.M.

No 20358.

Rishikulya Dist. Office

Dargam - 6th December

1272

The Executive Engineer

Rishikulya Division

To

The Superintending Engineer

First Circle

Dowlahpore.

Sir,

With reference to your endorsement No 547 of 29th Nov/80 I have the honor to inform you that the accounts for August and September/80, were despatched to the Examiner on the 18th of succeeding month so as to reach his office on 25th, the date fixed in G.O. No 2225 W of 6th September 1880.

37

37 of

I have &c &c

(Sd) G. D. Wyleron

Executive Engineer

Rishikulya Dist.

Copy

12

1272

No 960 G.H.



Copy submitted to the
Chief Engineer P.W. Dept for in-
formation with reference to para
2 of G.O. No. 3487.15 dated 2nd Feb
Annular/188.

1/484/19

Richard. Archman, Smith & Co

Supg Engineer 1st Grade
29th Dec 1884
29th Dec 1884

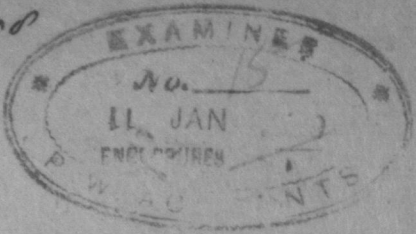
1272

38

38

37

34874 7/24/00
22152 7/9/00
20814 7/10/00



No. 80499 Jan 1889

To C

For note and
favour of return.

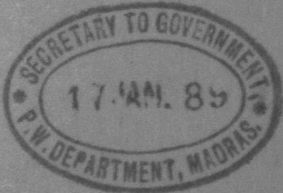
WCB
8.1.89

D.W.

No 479161-89

TO W.

THE ACCOUNTS OF THE RUSHI-
KULIA DIVISION FOR AUGUST AND
SEPTEMBER 1888 WERE RECEIVED IN MY
OFFICE ON THE 20TH. SEPTEMBER 1888
AND THE 20TH OCTOBER 1888 RESPECTIVE-
LY OR ONE DAY LATE ON EACH OCCASION.



No 136W of 18.1.89

B

Recorded
Recorded

WCB

17.1.89

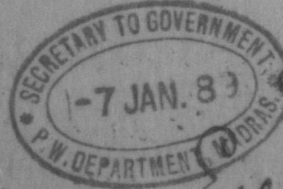
482
mch 5

From

Lieut Col R E Dinkins
Supt Engineer
to include

The Chief Engineer
P. W. D.
Madrass

Dated 29th }
Sept 31st } December 1888
Received 7/1/89



to 960 G.N.

Enclosure

Go 136W of 18.1.89
Accounts of Rushikulya
Division for August &
September 1888 Division
Officers Report stating
that the - were despatched
to the Examiner on the
10th of succeeding month
Copy of - Submitting -
for information

1272

28
36

No. 3487W 2-11-88

" 2225W - 6-9-86

" 2081W - 18-8-86

" 1560W - 21-6-86

" 858W - 30-3-86

" 721W - 23-3-85

" 18W - 6-1-85

" 2247W - 12-9-84

" 2246W - 12-9-84

1889.

P. W. DEPARTMENT.

Current No. 50

From

The Supdy. Engineer
I circle.

ENCLOS.—

No. 960 G.N.

Dated 29th Dec. 1888

Received 7th Jan'y. 1889.

SUBJECT.

Forwarding copy of letter
from the Exec. Eng. Ruski-
-vulya on stating that
the accounts for
August & September 1888
were despatched to the
Examiner on the 18th of the
succeeding month so as
reach his office on the 25th

DISPOSAL.

No. 80 C Dated 9th Jan'y 1889

To

C

For note and
favour of return.

(2d) W.L.C.B.

Recd 1-89
10/1/89 S.W.

1272

39

No. 136W/18-1-89

" 80C - 9-1-89

" 3826W - 5-12-88

" 3487W - 2-11-88

" 2225W - 6-9-86

" 2081W - 18-8-86

" 1560W - 21-6-86

" 858W - 30-3-86

" 721W - 23-3-85

" 18W - 6-1-85

" 2247W - 12-9-84

" 2246W - 12-9-84

1889.

P. W. DEPARTMENT.

Current No. 1370

From The Suply. Engineer

I circle.

ENCLOS.—

No. 10865.N.

Dated 4th Feb'y 1889

Received 12 — do —

SUBJECT.

Submitting Rushikulya
Division officers letter
informing that the
accounts of the
Division for October
1888 were despatched
on the due date.

DISPOSAL.

No. 721C Dated 13 Feb'y 1889

To

C.

For favour of
remarks.

(Sd) W. L. C. B.

12-2-89

W. L.

2/14/2-

Copy of letter from the Examiner
P. W. Accounts Macons to the Superintending
Engineer I Circle No. 123 $\frac{SE}{1}$ dated 22nd
February 1889. 1272

A copy of his letter No. 227 $\frac{SE}{1}$ dated
25th January 1889 having been forwarded to me
by the Executive Engineer Rushikulya
Division in explanation of the cause of delay
in the submission of his accounts for
October 1888, I have the honor to inform
you that those accounts were received
in this Office on 11th 27th November 1888
or two days late.

2. The time allowed by the
Executive Engineer, 8 days, for postal
transit of the accounts appears to
be insufficient. This will be seen from
the accompanying statement in which

At

At

the

the actual date of receipt of Accounts from April to December 1888 has been noted.

[True Copy]

G. Patton
 Superintendent, Correspondence Branch.
 J. P. 7/3

Statement Showing the dates of Submission of Accounts of Rushikulya Division for the year 1888-89

Month	Date of despatch from the Ry. Eng'g office	Period of transit	Date of arrival in the Ry. Eng'g office	Period of delay	Remarks.
April/88	26 th	8	2 nd		Delay is due to removal of the office from Beharpoor to Bagam in the early part of the month and the deposition of Meenoo between two divisions
May/88			Jan/89	8.	
May/88	18 th	8	25 th	.	
June/88	18 th	8	26 th	"	
July/88	19 th	8	26 th	1	
August	18 th	8	25 th	"	
Sept/88	18 th	8	25 th	"	
Oct/88	19 th	8	26 th	1	
Nov/88	15 th	8	22 nd	-3	
Dec/88	17 th & 18 th				
	Jan/89	8	25 th	"	

41

J. D. W. Brown
 Deputy Engineer
 Bagam



Statement showing the dates of submission to and receipts
Office of the Examiner of P. W. Accounts of the Accounts
Rushyapokulya Division for 1888-9.

Month of	Date of despatch from Ex. Engineer's Office	Period allowed for transit to Ex. Engineer	Date on which they should have reached Examiner's Office	Date on which Actually received	1272
1888					
April	26 th May 1888	8 days	2 nd June 1888	1 st June 1888	
May	18 th June 1888	8 do	25 th June 1888	26 th June 1888	
June	18 th July 1888	8 do	25 th July 1888	26 th July 1888	
July	19 th August 1888	8 do	26 th August 1888	27 th August 1888	
August	18 th September 1888	8 do	25 th September 1888	26 th September 1888	
September	18 th October 1888	8 do	25 th October 1888	26 th October 1888	
October	19 th November 1888	8 do	26 th November 1888	27 th November 1888	
November	15 th December 1888	8 do	22 nd December 1888	24 th December 1888	
December	17 th January 1889	8 do	24 th 25 th January 1889	24 th January 1889	

The accounts of the Division are due on the 25th
of the month succeeding that to which accounts
relate.

(True Copy)

H²

G. S. Patton
Superintendent, Correspondence Branch.
D 7/3

808 Jw
30-1-89

RUSHIKULYA DIVISION OFFICE, DORGAM.

No. 227 S.E. Station Dorgam
Camp 20 January 1889

From
The Executive Engineer,
Rushikulya Division.

1272 2/2
To

The Superintending Engineer,
First Circle,
Dowlaisweram.

Enclosures 1 30/1

Sir, With reference to

your enclosure no 644
G. L. of 14th January 1889,
on G.O. no 3826 W of 5th
December 1888, & have
the honor to inform you
that the accounts
for October 1888 were
despatched on 19th
November 1888 and they
should have reached
the Examiners office
on 26th, the transit
being 8 days.

2. It appears from
the G.O. above quoted
that my accounts
had

1272

No. 1086 Lw

Submitted with
enclosure to the Chief
Engineer on 26th with
reference to G.O. 3826 W
dated the 5th December 1888

Quadrak Venkumar
Lieut Col R.

Superintending Engineer
I Circle

4 February 1889

Encl 1.

43

had not reached the
Examiner's office up
to 20th November, the
date on which the
Examiner submitted
his progress Report
to Government, and
if it is the case the
delay must have
been by the transit
by post, and not
by delay due in my
office.

3. The accounts have
been despatched
punctually from this
office as per State
account attached.

There may be a day's
delay occasionally
in transit from my
office to the Post office
at Aska, which is
two miles distant.

4. I may also mention
here

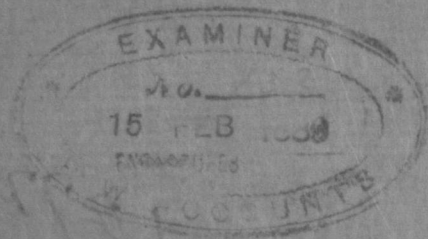
here, that the due
date 25th was fixed
for this Division
in G.O. no 2225 W₂
of 6-9-06 when the
head quarters were
at Behar pona-

I have the honour to be
Sir,

Your most obedient servant

S. D. Brown,
Deputy Engineer

Ruski Mulyady



226 W 75/12/100
 225 W 74/9/86
 236 W 710/1/89
 237 W 79/11/20

(232) 272
 Read case 13704
 2255

B. 756 W 4/13 March 1900
 B

The reason of the late arrival of the accounts of the Ruskulka division in the Examiner's Office appears to be that the time allowed for transit is insufficient. The Engraver should fix an earlier date for the despatch of his accounts from his office.

W. B. 59

11/3/09

45

45

S. S. T. Engraver
 11/3

11/3 5/16

EXAMINER
No. 132
15 FEB 1889
P.W. ACCOUNTS

No. 721C of 13 Feb 1889

To C

For favour of

remarks.

SECRETARY TO GOVERNMENT
-8 JAN. 89
P.W. DEPARTMENT, MADRAS.

12.2.89
A.W.

No. 298 of 7th March 1889

To W.

With reference to the enclosed, I beg to forward herewith copy of my letter No. 123 S.E.I dated 22nd. February 1889 which was written to the Supg. Engineer Ist. Circle in connection with a communication from the Executive Engineer of a copy of his explanation to the Supg. Engineer regarding the delay in submission of his accounts for October 1888.

h
C.
4/3
JP 7/3
Enc. 3.

FROM, Lt. Col. D. R. E. Drake-Brockman
THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO, THE Chief Engineer
P.W. D.

DATED 4th
DESPATCHED 5th
RECEIVED 12th
February 1889

SECRETARY TO GOVERNMENT
12 FEB. 89
P.W. DEPARTMENT, MADRAS.

No. 1086 Eu

ENCLOSURES. 4

SUBJECT.

Submit Rushikulya
Dy. officer letter informing that the accounts of the Dy. for Oct/88 have been despatched on due date.

132

As. } 1887. } P.W.
EXAMINER, P. W. ACCOUNTS.

Madras, 29 April 1889.

OFFICE NOTE No. 548.

In connection with the monthly returns submitted by me showing receipt of divisional accounts in my office and with the orders of Government thereon, frequent references are made to me by Executive Engineers asking for information on various points, such as, date of receipt of accounts, No. of days delay, the month's referred on. These deal of trouble of which could be obviated by a little modification of the form, providing for a little more information. In continuation therefore of my office note No. 2673 dated 30th. November 1888, I again beg to suggest some modification of the form, and I enclose for approval, the form I would propose for adoption.

2. 46 At the same time I beg that the sanction of Government may be obtained to the submission of the

report being deferred till
the 2nd month (instead of the
of the 1st month) succeeding the
the accounts reported on
that the information given in
progress report may be as complete
as possible.

L. H. C.

May 4

29/1

Euc-1

KEEP-WITH

Genl. No.

dated

188 .

Euc-3

Under No. 1271 W. 1/2-5-87.

756 W. 1/2 13 3 89

Oct. 4/15 Hm 2/1

2,000-9-10-88.

AG 47

report
the 2
of the
tha
progre
as pos

(1)

Am. ...

*has
gliding*

The modification of
H in form proposed to
the Examiners. No action
is approved, and the
request contained in
Para 2 is sanctioned

*Wm
6.5.89*

AB

*Ans
8.5.89*

By W.A. 13/5

Enc. 3

8/4/5