(1) பக்கங்களின் எண்ணிக்கை 120

(2) புதுக்கித் திருப்பிய நாள் 3/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். — அச்சகம்

மு. கோப்புத் தாள் எண். 366. பலவகை

நாள் : 9.2.1889 198.

60 Sheets

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note by the Examiner, Public Works Accounts, dated Madras, 21st December 1887, No. 908.

I have the honor to forward herewith 49 statements showing the works in the Presidency ("Buildings and Roads" and "Irrigation" separately by divisions), on which no outlay has been incurred during the six months ending August 1887, as well as the annual repair works of last year, for which completion reports had not been received in this office up to 30th September 1887, and also two abstracts, one for the Buildings and Roads Branch, the other for the Irrigation Branch, showing the numbers for each period from six months and upwards.

2. I cannot say whether in all cases the works have been completed, though I have reason to believe that a large majority of them have been completed, and, considering that for months there has been no outlay on them, for as you will see from the information contained in the first column of the detailed statements which shows in each case the month in which last outlay was incurred, it would seem that either (1) the works are carried on in a very dilatory fashion in contravention of Code paragraph 1256, or (2) that the completion reports are unduly delayed after completion of work. I may mention that I am daily receiving completion reports, six, nine, or even twelve months or more after the admitted completion of the work.

3. The marked difference between division and division seems to indicate that the delays in question are probably the result of the more or less attention given to the matter by the Executive Engineers concerned.

4. At present statements similar to those enclosed are sent by this office to Executive Engineers periodically, inquiring whether the works are completed, and requesting that, if so, completion reports may be submitted, and in the monthly objectionable items statements to Government the delay in submitting completion reports beyond one month after completion of work is brought to notice.

5. As, however, these measures have quite failed to secure the prompt submission of completion reports in accordance with Code paragraphs 308 and 1301, it seems desirable to try whether other measures would not be more effective. In my office note No. 662, dated 18th October 1887, I have already suggested that the non-submission of completion reports known to be due should be dealt with in a separate periodical statement apart from the objectionable items statement; but it is necessary for this purpose that information of the completion of work should be available, and, to supply this, I would suggest that the Executive Engineers should be required to submit themselves quarterly statements of completed works, supplemented by lists of works on which, though not completed, there has been no outlay for six months, with full explanation (as regards the latter) of the reason of suspension of work. The quarterly statements would no doubt give a certain amount of trouble in those divisions

in which delay is rife, but this additional trouble would be an incentive to punctuality, and in divisions in which punctuality is observed the trouble would be very trifling.

6. I should mention that the statements now forwarded were originally prepared up to September 1887, and, as they are forwarded only as an illustration of the delays complained of, it has not been thought necessary to revise them thoroughly to date, consequently, though all works have been expunged for which completion reports have been since received, no additional works have been entered.

Order—dated 20th March 1888, No. 915 W., Public Works.

Communicated to Superintending Engineers for serious attention.

2. The number of completion reports in arrears for more than six months at the end of September 1887 is shown in the annexed statement. As suggested by the Examiner the marked difference between some divisions and others seems to indicate the degree of attention paid to the matter by Executive Engineers concerned. The divisions most in default are Kistna East, Nellore, Presidency, Kistna West, Bellary, Chingleput, Madura, Ganjam, Godávari East, Coimbatore, Godávari West, Nilgiris, Kurnool and South Arcot, and the Executive Engineers of those divisions—particularly of the first three—should be warned that the Government expect them to make special efforts to clear off the arrears brought to notice.

3. If the Government were not averse to add to the numerous returns already prescribed by the Public Works Code, they would be disposed to at once adopt the Examiner's suggestion that Executive Engineers should be required to submit quarterly statements of completed or suspended works. In separate proceedings,* however, the Examiner has been authorised to report in a distinct periodical statement the non-submission of completion reports known to be due, and the Government will await the results of this measure (to be reported by the Examiner after due trial) before they take further steps to expedite the preparation and submission of completion reports.

No. 916 W., dated 20th March 1888.

(True Extract.)

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

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts, with forty-nine enclosures.

Exd. J. Moses.
Spare Copies

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ANNEXURE.

	Irrigation Branch.	General Branch.	Total.
Ganjam	25	12	53
Rushikulya	...	16	
Vizagapatam	1	7	8
Godávari, East	32	12	44
Godávari, West	24	...	24
Godávari, Central	9	1	10
Kistna, East	115	2	117
Kistna, West	67	5	72
Nellore	105	6	111
Buckingham Canal	8	1	9
Bellary	24	42	66
Kurnool	18	5	23
Cuddapah	5	3	8
Nilgiris	...	24	24
Coimbatore	24	3	27
West Coast	...	2	2
North Arcot	4	5	9
South Arcot	18	4	22
Chingleput	53	12	65
Presidency	1	103	104
Trichinopoly	4	1	5
Tanjore	1	2	3
Negapatam	6	2	8
Madura	55	8	63
Tinnevelly	6	...	6
Consulting Architect	...	6	6

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GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. *Encl.*

G.O., 20th March 1888, No. 915 W.

MARCH.

3 66 W

Completion Reports

Orders communicating to Superintending Engineers for serious attention office note from the Examiner, Public Works Accounts, with regard to the delay in the submission of —.

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ANNEXURE.

Office note by the Examiner of Public Works Accounts, dated 18th October 1887, No. 662.

Referring to what I wrote about the routine character of the disposals on objectionable items statements, I may begin by saying that my remarks apply quite as much to my own action as to that of any other officer. I have to deal every month with some fifty or sixty of these statements ; they are due on a certain date, and there is a certain limited time for preparing them ; and the result is that it is impossible for me to give to them anything approaching to the personal attention which, in my opinion, I should give to any matter reported to Government. Practically I seldom attempt more than to see that there are no unnecessarily irritating remarks in them. If I attempted to do more I should probably delay the submission of the statements indefinitely.

2. It is an established principle of official correspondence that two or more subjects should not be mixed up in one letter (see Code paragraphs 878 and 887), but an objectionable items statement entirely ignores this principle. If each item is thoroughly gone into, they do not all, so to say, *mature* at the same date, and an item which could be disposed of at once may be delayed for weeks or months on account of some other item having no real connection with it. And if they are all gone into at once, their disposal requires, probably, a review of an utterly bewildering amount of matter. The result is that nowhere—neither in the Executive Engineer's office, nor in the Superintending Engineer's, nor in the Examiner's—is any individual item taken up at all thoroughly ; at every stage the disposal has to be hurried through in a limited time ; many, if not most, of the remarks are of the most futile character, and, when the statements reach Government, they seldom contain any adequate materials for the proper disposal of individual items.

3. In my opinion, therefore, the first step towards making the objectionable items statements more practically effective should be, in a large measure, to do away with them, that is to say, to abandon to a great extent the collective treatment and to deal with the items individually.

4. A collective objectionable items statement is intended, I presume, to serve two distinct purposes. It is intended—

(i) as a means for regularising, remedying, removing, and checking irregularities, and

(ii) as a means of exhibiting statistically in a more or less general view the general mass of irregularity, and showing its increase or decrease.

The first purpose, for reason stated above, is secured very badly, and the second can be much better secured by a condensed and classified abstract.

5. The irregularities at present included in the monthly objectionable items statements are :—

(i) Irregularities in respect of estimates.
(ii) Irregularities in respect of appropriations.
(iii) Non-submission of completion reports.
(iv) Miscellaneous irregularities.

If the statement, in its present form, is retained at all, I would confine its use entirely to the first two classes, for which it was originally designed, and for which—it may perhaps be capable of improvement—it is suited ; but I think it would be very much better to deal with the two classes in separate statements, and to have for each a specially adapted form. I would provide for a separate periodical statement of overdue completion reports in a suitable form designed *ad hoc*, so as to show clearly all material facts, such as known dates of completion, when and by whom last inspected, whose inspection awaited, reason for non-submission, &c., with any further remarks of

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officers concerned. And I would exclude all miscellaneous irregularities, and arrange that they should be separately and individually reported after due inquiry when necessary. Register of these items could be kept by me in any form and in any detail considered desirable, and periodical statements submitted showing, under any desired classification, their numbers and increase or decrease, and these abstracts would include, according to the wishes of Government, either all items whatsoever, or all outstanding more than a certain time, or only those actually reported to Government. As regards some classes of these miscellaneous irregularities, it might very possibly hereafter be found convenient to submit separate periodical statements in suitable forms as proposed in the case of completion reports, but I will not attempt to go into that matter now.

6. I have said above (in the last paragraph) that I would report all miscellaneous irregularities separately *after due inquiry when necessary*, and with regard to this last clause I may say that, in most cases of a plain breach of some distinct rule, whether by way of commission or of omission, I would propose to report the matter at once. "Inquiry," in far too many cases, simply means inordinate delay, months spent in sending reminder after reminder, eliciting eventually a bare statement to the effect that the matter is under correspondence with the Superintending Engineer, or that the irregularity was unavoidable, or that the matter will be disposed of shortly—which may mean anything from one month to eighteen—or some information equally useless, whereas the essential thing, in nearly all these cases, is that they should be dealt with and disposed of promptly. Therefore I would, as a rule, report the irregularity at once, but with a view to saving time and trouble it might be arranged that, in all such cases, I should send a copy of the report to the Executive Engineer concerned, with an intimation that, under such and such a paragraph of the Code (to be introduced for the purpose with the approval of Government), the officer's explanation (meaning of course a real and full explanation) should be furnished at once *to Government* through the Examiner, and, if necessary, through the Superintending Engineer, such explanation being due (again according to Code) within a specified time. Failing arrival of the explanation within the prescribed time, I should at once report the non-receipt to Government, and leave the further disposal of the matter entirely to Government. I do not for a moment wish to suggest that there is anything specially heinous about these miscellaneous irregularities, or that their number is very abnormal in Madras, but I think that the one great irregularity—a consequence I think of the system—is the way in which, in far too many cases, they are allowed to linger on unremedied, and, except as a matter of routine, almost unnoticed. I am convinced that, with a little promptness and determination, such of these irregularities as are not really unavoidable would soon be stopped under a system of individual treatment, whilst, as regards many of the remainder, the result of the more thorough consideration given to the matter would be to remove the occasion for technical irregularities by suitable modifications of the Code when shown to be desirable.

7. I am myself very dubious as to the advantage of the collective treatment as regards any of the different classes of irregularities, so far as concerns the first of the purposes referred to in paragraph 4, but that treatment is not so obviously unsuitable for the first three classes of irregularities as it is for miscellaneous irregularities. It is, however, very desirable, I think, that the different *classes* should be separately dealt with, because it is only on this condition that the forms adopted can, from time to time, be suitably modified, and more perfectly adapted to the several purposes. It would be impossible for me to go fully into the matter here, but I have no doubt that the collective treatment of these irregularities, *class by class*, can be materially facilitated by taking note of necessary incidents and of points of similarity between individual cases of the same class and gradually adapting the form used to the circumstances and requirements of the class concerned, so as to ensure all essential facts being clearly exhibited, and if Government should approve of the suggested change, I would at once take into consideration the question of alterations immediately desirable in the present form to meet more completely the requirements of the classes of cases referred to.

8. I would therefore deal with (1) irregularities as to estimate, (2) irregularities as to appropriation, and (3) non-submission of completion reports, in three separate

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statements, and, as already suggested, I would make these statements quarterly instead of monthly as at present; but with regard to appropriations somewhat closer attention may be necessary towards the close of the financial year, and therefore during the last quarter of the year this one statement might be more frequent. As regards the statistical report or abstract relating to miscellaneous irregularities, I think that a half-yearly statement would be quite sufficient.

9. With a view to distributing the work in connection with these statements I would fix the due dates of the three quarterly statements, so that the statement for some one class should be due every month.

10. With a view to reducing the *number* of statements I would prepare them by circles instead of, as now, by divisions, and as regards separation by funds I see no reason why one statement (for each circle) should not be submitted for all funds dealt with in the General Branch and one for all dealt with in Irrigation Branch of the Secretariat.

11. With regard to specific measures for reducing irregularities of any kind with the more careful attention to individual cases which the proposed changes will, in my opinion, secure, experience will, I have no doubt, soon indicate both the measures to be taken in order to put a stop to real irregularities, and the modifications required in the rules in order to remove from the category of objectionable items many transactions and proceedings which are really unobjectionable, and possibly unavoidable, and I may point out that the adoption of any part of the suggestions made by the Superintending Engineer, VI Circle, in his letter, No. 771 T.J., dated 18th July 1887 (see also my office note No. 489 of 26th August 1887) for increasing the powers of Superintending Engineers will at once tend to reduce irregularities in respect of estimate. As regards this class, however, something more might, I think, be done. It seems to me that when a work is begun without estimate, or is continued after the estimate is exceeded, either (1) the work must go on, and ought to go on, regardless of estimate, or (2) it ought to be stopped; and I am quite prepared to admit that in the majority of cases the work probably ought to go on, and that the technical irregularity, under present rules, is unavoidable; but in such cases I think the Superintending Engineer might be empowered, if he is satisfied that the work ought to go on, to grant a provisional sanction, within his powers of course, and for a limited time, on a rough estimate of the expenditure, pending submission of detailed plans and estimates; and that when the expenditure is likely to exceed his own powers, he should report the circumstances and obtain a similar provisional sanction from Government; but if the objectionable items statement to Government is a quarterly return, such provisional sanction by Government should hardly ever be necessary. Precautions against above would not, I think, be difficult.

12. The only other suggestion that I can make "with a view to making the statements more practically effective" is that Government should insist on having real explanations, and real reasons, instead of the futile routine remarks which are now so frequent, and which, as I have already pointed out, are in a great measure—indeed I hope almost entirely—the result of the system, which makes any other than a routine disposal a matter of considerable difficulty.

13. The adoption of the proposals now made would no doubt necessitate some modification of the present system of dealing with objectionable items as between the Examiner and the Executive Engineer, but it is not now necessary to consider this matter at length.

14. I wish to repeat that nothing that I have said is meant to imply that there is any abnormal amount of irregularity in the Madras Presidency. I do not think there is; but I think there is more than there should be, or need be; and I think that the labor involved in, and the irritation caused by, the system at present adopted for remedying irregularities is out of all proportion to the results, and that better results might be secured with, in the end, much less trouble; and, in case I have not already made my meaning sufficiently clear, I will also repeat that, in my opinion, the fault lies almost entirely with *the system* (which compels a routine, and therefore ineffectual, treatment of the matter), and not with those who work with, or work under, the system.

15. It may be said that detailed inquiry into individual items might proceed concurrently with the collective treatment under the objectionable items statement system, and no doubt it *might;* but there is an obvious waste of time in doing the same thing twice over, and I do not think that the staff generally has any time to spare.

16. With regard to the question as to what other statements could be similarly dealt with, *i.e.*, submitted less frequently than at present, I think that, if I have to single out individual statements, I can only specify the monthly divisional return of grants, expenditure and balances, in so far as it extends beyond a bare application for credit. The monthly application for credit would of course remain, but would be a very simple matter. The rest might, in my opinion, be made a quarterly statement if not done away with altogether, together with the budget register and connected procedure (see Code paragraph 1588 *et seq.*) in divisional offices, leaving to the Examiner the responsibility for taking the check which the present procedure is intended to secure; but this return is so intimately connected with returns required by the Accountant-General, Public Works Department, that it might be difficult to obtain the sanction of the Government of India to any change.

17. I am also seriously of opinion that all practical purposes would be perfectly well secured, and the audit in some respects considerably facilitated, if detailed accounts—*i.e.*, accounts supported by schedules in full detail—were submitted bi-monthly instead of monthly. I think the difficulties both in divisional offices and in the central office are considerably enhanced by the impossibility of disposing of one set of accounts before the next is submitted. The Financial Department would probably require some monthly accounts, but there need not, I think, be any difficulty in providing for monthly abstract statements in sufficient detail and sufficiently accurate, without insisting on the monthly submission of the mass of detail now required.

18. In conclusion, I may mention that there seems to be no reason why Government—if so disposed—should not at once sanction the procedure suggested above in connection with miscellaneous irregularities. Sanction of the Government of India seems unnecessary.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Note by Colonel J. Pennycuick, R.E., Superintending Engineer, dated 13th Sept. 1886.
Endorsement by the Chief Engr., Public Works Dept., dated 2nd Nov. 1886, No. 3841 C.
Note by Major D. Campbell, R.E., Deputy Chief Engineer, Public Works Department, dated 1st November 1886.

From the Superintending Engineer,	I Circle,	dated	15th January 1887,	No.	409 G.T.
,,	,,	,,	II	,,	,,	10th	,,	,,	,,	291 G.T.
,,	,,	,,	III	,,	,,	12th	,,	,,	,,	1986 I.
,,	,,	,,	IV	,,	,,	8th	,,	,,	,,	4 E.W.
,,	,,	,,	V	,,	,,	24th March	,,	,,	6395.
,,	,,	,,	VI	,,	,,	15th January	,,	,,	1556 T.J.

,, Examiner, Public Works Accounts, dated 5th May 1887, No. 85.
Note by the Chief Engineer for Irrigation, dated 13th May 1887.
From Colonel J. Pennycuick, R.E., Suptg. Engineer, VI Circle, dated 18th July 1887, No. 771 T.J.
From the Examiner, Public Works Accounts, dated 26th August 1887, No. 489.
,, ,, ,, ,, ,, ,, 18th October ,, ,, 662.
Endorsement from the Chief Engineer on extract from letter from the Superintending Engineer, I Circle, dated 6th April 1887, No. 142 G.D., dated 31st October 1887, No. 73 E.W.
From the Chief Engineer for Irrigation, dated 29th November 1887, No. 219.
,, Examiner, Public Works Accounts, dated 23rd August 1887, No. 475.
Endorsement by the Chief Engineer, Public Works Department, dated 30th August 1887, No. 498 D.
From the Examiner, Public Works Accounts, dated 1st September 1887, No. 501.

,, Superintending Engineer,	I Circle,	dated	4th Feb. 1888,	No.	406 G.L.
,,	,,	,,	II	,,	,,	27th Oct. 1887,	,,	,,	283 G.L.
,,	,,	,,	III	,,	,,	3rd ,,	,,	,,	1271.
,,	,,	,,	IV	,,	,,	15th ,,	,,	,,	411 E.W.
,,	,,	,,	V	,,	,,	24th Sept.	,,	,,	2636.
,,	,,	,,	VI	,,	,,	7th Nov.	,,	,,	1469 T.J.

,, Consulting Architect to Government, dated 16th ,, ,, ,, 1074.

ORDER—dated 20th March 1888, No. 916 W., Public Works.

The papers above recorded relate to certain suggestions made by Colonel J. Pennycuick, R.E., Superintending Engineer, having for their object the simplification of the monthly divisional accounts and relief to Executive Engineers in their preparation.

2. Colonel Pennycuick's proposals may be divided under the following main heads :—

I. The withdrawal of accountants from divisional offices, and the compilation in Superintending Engineers' offices by a reduced staff of accountants of the accounts of the whole of the divisions in each circle.

II. The increase of Superintending Engineers' powers of disposing of objectionable items, *i.e.*, increase of powers of sanctioning and condoning minor irregularities.

III. The transmission of the monthly accounts direct to the Examiner by the circle accountant, and the stoppage of all direct correspondence between the Examiner and Executive Engineers.

IV. The discontinuance of the transmission of work vouchers to the Examiner.

V. The transfer of the duty of auditing travelling allowance bills from the Examiner to Superintending Engineers.

3. In connection with the abovementioned proposals a further suggestion was made by Major A. C. Smith, Officiating Superintending Engineer, VI Circle, and Mr. G. T. Walch, Superintending Engineer, I Circle, that the objectionable item statement should be made a quarterly instead of a monthly return. This proposal will be referred to below as head VI.

4. Colonel Pennycuick's suggestions have been circulated for remarks to the Chief and Superintending Engineers, to the Examiner, Public Works Accounts, and to a number of selected Executive Engineers, and, after a careful consideration of the replies received, the Government have arrived at the following conclusions.

5. A large majority of the officers consulted consider proposal I to be impracticable; and as the balance of opinion is clearly in favor of maintaining the present practice of compiling the monthly accounts in divisional offices, the Government are of opinion that this suggestion need not be further considered.

Head I.—The withdrawal of accountants from divisional offices, and the compilation in Superintending Engineers' offices by a reduced staff of accountants, of the accounts of the whole of the divisions in each circle.

6. *Head II.*—Colonel Pennycuick suggests that Superintending Engineers should have the power of condonation in all cases coming under the following heads, such cases to be finally disposed of by the Superintending Engineer, and not to be included in the statement of objectionable items, unless at the special desire of the Superintending Engineer:—

Head II.—The increase of Superintending Engineers' powers of disposing of objectionable items, *i.e.*, increase of powers of sanctioning and condoning minor irregularities.

(*a*) All cases of non-submission of completion certificates.
(*b*) All cases of non-submission of work vouchers.
(*c*) All cases of deviations or excesses on sub-heads of estimates.
(*d*) All cases of deviations from sanctioned estimates for component works forming part of a general sanction, whatever be the amount of the individual estimates, provided that the total sanction is not exceeded by more than Rs. 1,000, or 5 per cent., whichever may be the greater.
(*e*) All cases of excess over allotments not exceeding Rs. 1,000 in amount.

7. (*a*) The Government do not consider it desirable that Superintending Engineers should have the power to dispense with completion reports. If a Superintending Engineer has an opportunity of inspecting a completed work before the Executive Engineer, there is no objection to the report being signed by the former officer, but in no case of ordinary works can the completion report be dispensed with altogether. In some cases, however, objects of expenditure are technically classed as "works," though they are not "works" in the ordinary sense of the word, and in such cases completion certificates are probably unnecessary. The Secretary to the Code Committee will submit a draft standing order specifying the cases in which completion reports need not be submitted.

(*b*) The question as to the necessity for a work voucher, or as to the propriety of dispensing with it, is one for the Examiner's consideration. There is no objection to a Superintending Engineer suggesting to the Examiner the propriety of dispensing with the work voucher when there appear to be special circumstances to justify such a course, but it must be understood that the decision rests with the Examiner.

(*c*) Except in the case of productive or protective works, Superintending Engineers are already vested, under paragraph 267 (*a*) of the Public Works Code, with power to sanction deviations. With reference to productive or protective public works, the Government resolve to delegate to the Chief Engineers the powers vested in them under paragraph 1515 of the Public Works Code; and in individual cases, when it may appear advisable, the Chief Engineer may delegate similar powers to the Superintending Engineer concerned. As regards condonation of excesses on sub-heads of estimates, it is observed that such excesses are not usually reported to Government. To save correspondence, however, between Superintending Engineers and the Examiner, the former officers may, when possible, sanction some definite increase of

the faulty item of an estimate by a corresponding reduction of contingencies or of some other item.

(*d*) This proposal is approved by the Government, but in order to secure a guarantee for the due fulfilment of the stipulated condition as to excess over total sanction, some part of the estimate provision for unforeseen requirements will be placed at the disposal of the Superintending Engineer concerned as a reserve fund to be afterwards credited with all ascertained savings and debited with all additional or excess sanctions. Should the estimate in such cases contain no separate provision for unforeseen requirements, the reserve fund may be formed by diverting a portion of the provision for contingencies of each component item, reducing to a corresponding extent the estimates for the latter.

(*e*) Under paragraph 1966 of the Public Works Code, excesses not exceeding Rs. 500 over budget appropriations need not be reported as objectionable, because such small excesses will usually be counterbalanced by savings on other items, and will not appreciably disturb the equilibrium between the budget grant and expenditure. It is not likely that the Government of India will sanction the proposal to raise the limit to Rs. 1,000, and this Government are not disposed to recommend its adoption.

8. Colonel Pennycuick further advocates the following alterations in paragraph 352 of the Public Works Code:—

Before *C* insert—"also with the approval of the Superintending Engineer."
In *C* (1)—*For* Rs. 500 *substitute* Rs. 1,000.
In *C* (2)—*For* Rs. 500 *substitute* Rs. 1,000, and *for* Rs. 10,000 *substitute* Rs. 20,000.
In *C* (3)—*For* Rs. 10,000 *substitute* Rs. 20,000.
In *C* (1), (2) and (3)— omit the sentences excepting productive public works.

The Government see no objection to this proposal, and will submit it for the sanction of the Government of India.

9. *Head III.*—The proposal under head I having been negatived, this suggestion partially falls through. Paragraph 378 of the Public Works Code, however, contingently provides for direct correspondence between the Examiner and the divisional accountant on routine account matters, and the Government have had under consideration the question of giving effect to the rule generally. With certain reservations as to the responsibilities of Executive Engineers, the Examiner is of opinion that it would be a desirable arrangement to bring the rule into force, and the majority of the Executive officers consulted on the point are in favor of adopting the proposal. The replies received on the subject will be forwarded, in original, to the Examiner for further consideration and for submission of specific proposals as to the conditions under which direct correspondence between himself and divisional accountants may be allowed. In his office note, No. 501, dated 1st September 1887, above recorded, the Examiner draws attention to the necessity for some definite understanding as to the position, duties and responsibility of a divisional accountant, more especially if the provision of paragraph 378 of the Public Works Code be brought into force. This point also will be further considered by the Examiner in connection with the proposals above called for.

Head III.—The transmission of the monthly accounts direct to the Examiner by the circle accountant, and the stoppage of all direct correspondence between the Examiner and Executive Engineers.

10. *Head IV.*—In view of the remarks made by the Government of India in their letter recorded with G.O., No. 2681 W., dated 31st October 1884, this Government do not consider it desirable to re-open this question at present. Moreover, under existing rules, the number of cases in which work vouchers are necessary is small.

Head IV.—The discontinuance of the transmission of work vouchers to the Examiner.

11. *Head V.*—The officers consulted on this point are divided in opinion as to the propriety of leaving the final audit of travelling allowance bills to Superintending Engineers. Several officers are of opinion that the present system involves a double audit, but the Examiner has

Head V.—The transfer of the duty of auditing travelling allowance bills from the Examiner to Superintending Engineers.

clearly explained that this is a misapprehension. The duties of the Superintending Engineer and the Examiner with respect to travelling allowance bills are distinct. The Superintending Engineer as *Controlling officer* allows or disallows a journey. The Examiner has nothing to do with the propriety of such journey, and the Superintending Engineer, on the other hand, has nothing to do with the amount of the claim to travelling allowance based on such journey. The latter comes within the province of the Examiner as *Audit officer*. There is no more double audit in such cases than when a Superintending Engineer sanctions a work and the Examiner audits the expenditure. On a full consideration of the question, the Government are not disposed to disturb the present practice.

12. *Head VI.*—In connection with this proposal, which has the approval of the Government, the question of making the disposal of objectionable item statements less of a routine matter has been under consideration. In a lengthy note, the Examiner, Public Works Accounts, has submitted certain suggestions in view to rendering the statement more practically effective in removing irregularities than it now is, and those suggestions may be briefly stated as follows.

Head VI.—The objectionable item statement to be made a quarterly instead of a monthly return.

13. The irregularities at present included in the monthly objectionable statements are:—

(1) Irregularities in respect of estimates.
(2) Irregularities in respect of appropriations.
(3) Non-submission of completion reports.
(4) Miscellaneous irregularities.

According to present practice all irregularities of the abovementioned four classes falling under each service head are included in a single statement for each circle, separate statements being usually submitted for the different classes of funds. The Examiner suggests that only the first three classes of irregularities be included in the objectionable item statement; that each class of irregularity be dealt with separately in a specially adapted form; that one statement for each circle and for each class of irregularity be submitted for all funds dealt with in the General Branch, and one for all dealt with in the Irrigation Branch; that the statements be submitted quarterly instead of monthly as at present, except that the statement dealing with appropriations be submitted more frequently during the last quarter of the year; and that the due dates of the three quarterly statements be fixed so that the statement for some one class should be due every month.

14. In view to reduce the number of irregularities, the Examiner suggests that, in the case of works begun on emergency without estimate, the Superintending Engineer should be empowered to grant a provisional sanction, within his powers, and for a limited time, on a rough estimate of the expenditure, pending submission of detailed plans and estimates, and that when the expenditure is likely to exceed the Superintending Engineer's powers, a similar provisional sanction by Government should be applied for.

15. With respect to miscellaneous irregularities the Examiner proposes that they should no longer be included in the objectionable item statements, but that they should be separately and individually reported after due inquiry when necessary; that in cases of a plain breach of some distinct rule, whether by way of commission or omission, the matter should be reported to Government at once, a copy of the report being sent to the Executive Engineer, with a request that a full and clear explanation may be submitted to Government through the Superintending Engineer and the Examiner, such explanation being due within a specified time; and that failing the arrival of the explanation within the prescribed time, its non-receipt should at once be reported, and the further disposal of the matter left entirely to the Government. The Examiner further proposes to keep a register of miscellaneous regularities, and to submit to Government a half-yearly abstract or statistical statement showing their numbers and increase or decrease.

16. The Government have also had under consideration the question whether any other periodical statement may be submitted less frequently than at present, and the

Examiner suggests that the monthly divisional return of grants, expenditure and balances, in so far as it extends beyond a bare application for credit, may be made a quarterly statement, if not done away with altogether, together with the budget register and connected procedure in divisional offices, leaving to the Examiner the responsibility of making the check which the present practice is intended to secure. The monthly application for credit would of course remain.

17. The Examiner is also of opinion that all practical purposes would be perfectly well secured, and the audit in some respects facilitated, if detailed accounts, *i.e.*, accounts supported by schedules in full detail, were submitted bi-monthly instead of monthly, the difficulties both in divisional offices and in the central office of accounts being considerably enhanced by the impossibility of disposing of one set of accounts before the next is due. The Examiner anticipates no difficulty in furnishing the Financial Department with monthly abstract statements in sufficient detail and sufficiently accurate, without insisting on the mass of detail now required.

18. The Examiner's several proposals under head VI are approved by the Government, and he may at once take into consideration the question of adapting the objectionable item statement form for the report of irregularities separately by classes instead of by funds. He may also at once proceed to put into force his suggestions with respect to reporting miscellaneous irregularities. The proposal with respect to making the objectionable item statement a quarterly return, as well as the Examiner's suggestions regarding the monthly return of grants and expenditure and the divisional monthly accounts, will be submitted for the consideration of the Government of India.

19. The Government are much indebted to the Examiner for the exhaustive manner in which he has dealt with these questions, and for his suggestions with respect to reducing clerical work in divisional offices.

(Here enter No. 917 W., dated 20th March 1888.)

(True Extract.)

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

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts, with Current Nos. 7616, 7891, 8264, 8755, 9100 and 9309 of 1887, and 1413 of 1888.

LETTER—to the Secretary to the Government of India, Public Works Department, dated Fort St. George, 20th March 1888, No. 917 W.

With reference to the latter part of paragraph 7 of my letter, No. 2611 W., dated 4th October 1887, in which it was stated that certain points in connection with the question of reducing clerical work in divisional offices would probably before long form the subject of correspondence with the Government of India, I am directed to forward a copy of the Proceedings of this Government, No. 916 W., dated 20th March 1888, and to request the sanction of the Government of India to the modification of paragraph 352 of the Madras Public Works Code in the manner suggested in paragraph 8 of the Government order. The Code paragraph in question is based on paragraph 124, chapter III, volume I, of the Government of India Code.

2. I am also to recommend strongly, for the sanction of the Government of India the proposal under head VI of the proceedings that the objectionable item statement be made a quarterly instead of a monthly return. Under the present procedure the orders of Government on the statement for one month rarely reach the officers concerned before the submission of the return for the succeeding month, and many items which have been finally disposed of by the orders on one statement are thus unnecessarily repeated in the next. It is also argued that, if the return be submitted

quarterly, numerous petty irregularities, which are now reported to Government, would find no place in the statement, inasmuch as they would be remedied before the expiration of the quarter. I am at the same time to invite attention to paragraphs 12 *et seq.* of the Government order, and to the accompanying copy of a note by the Examiner, Public Works Accounts, No. 662, dated 18th October 1887, which show the measures proposed to render the objectionable item statement less of a routine matter than it now is and more effective in the prevention and removal of irregularities.

3. I am also directed to inquire whether the Government of India would be inclined to view favorably the proposals in paragraphs 16 and 17 of the order, that the monthly return of grants, expenditure and balances be converted into a quarterly return, and that the divisional accounts in full detail be submitted bi-monthly instead of monthly as at present. If so, I am to say that the measures necessary to carry out the changes will at once be taken into consideration and the result reported to the Government of India in due course.

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

Exd. J. Moses.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. Encl.

G.O., 20th March 1888, Nos. 916, 917 W.

MARCH.

Monthly Divisional Accounts

The Government of India addressed with regard to certain suggestions for the simplification of the — and the reduction of clerical work in divisional offices.

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Bangalore Water Supply Investigation

Revised rate of Estimate for Establishment and contingencies.

Items	Period months	Rate			Sanctioned Estimate			Rate			Revised			Excess			Saving			
Surveyor P. Appasawmy Mudr.	4	130	"	"	520	"	"	132	11	4	300	12	11	"	"	"	219	3	1	Revised rate of pay necessary, in order that these men may draw their net pay: after deducting income tax, as the men belong to Mysore where they are not liable to [illegible]
do. V. Thondavaroya Mudr.	4	110	"	"	440	"	"	112	4	8	478	2	3	38	2	3	"	"	"	
Draughtsman M.V. Rungandda Pillay	3	130	"	"	390	"	"	50	"	"	162	"	"	"	"	"	228	"	"	
do. A. Periera	3	"	"	"	"	"	"	30	"	"	98	"	"	98	"	"	"	"	"	
do. Moonesawmy Mudr.	2	"	"	"	"	"	"	45	"	"	90	"	"	90	"	"	"	"	"	
Mistri	5	20	"	"	100	"	"	20	"	"	110	"	"	10	"	"	"	"	"	
Lascars	5	7	"	"	476	"	"	7	"	"	484	"	"	8	"	"	"	"	"	
Rain Gauge Goomastha	3	10	"	"	30	"	"	10	"	"	20	15	6	"	"	"	9	"	6	
do. do.	3	2	"	"	6	"	"	"	"	"	6	"	"	"	"	"	"	"	"	
Contingencies for sinking trial pits, pegs, B.M.s carriage of tools &c. &c.		"	"	"	133	"	"	"	"	"	175	"	"	37	"	"	"	"	"	
Boring at Hebbal & Nagavaram Tanks		"	"	"	"	"	"	"	"	"	180	"	"	180	"	"	"	"	"	
Total					2100	"	"				2104	14	8	461	2	3	456	3	7	
Contingencies @ 3%											61	1	4	61	1	4				

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(C. No. 133.)

6th Circle.

Quarter ending September 1888.

Quarterly list of works completed more than six months, for which satisfactory completion reports have not been received.

No. Dated 5th February 1889

Forwarded to the Secretary to Government, Public Works Departmental, General Branch, for orders.

Abstract showing the number of completion reports wanting in each division on the 31st December 1888 and the length of time overdue.

Division.	Number of months due.						
	6	7	8	9	10	11	12 and more.
Southforty	-	1	-	2	1	-	1
Eastforty	-	-	3	3	-	1	3
Westforty	6	3	-	3	-	2	13
Eastern	2	-	-	2	-	-	1
Northern	-	1	1	2	1	6	19
Total	8	5	4	11	2	9	37

* Not Division headquartered
in consequence of the Superintending Engineer's absence on special duty

NOTES.

References—G.O., No. 916 W., dated 20th March 1888.

This form will be compiled from the "monthly lists of works on which there has been no expenditure for three months, &c." (Form C. No. 118), after the latter are received back from Executive Engineers with their explanations.

2. There will be a separate list for each Circle, the entries in which will be arranged by divisions, the works under each division being entered in the order of the length of time completed.

3. The lists will be submitted to Government on the 1st January, April, July and October, and will contain all works completed to the end of the preceding June, September, December and March respectively, thus leaving six clear months between the date on which the last expenditure was recorded and the date of the submission of the list to the Government.

4. Works will be brought forward quarter after quarter until settled, so that the list will show all outstandings.

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Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
1	Trichinopoly	Aquinda Causeway right bank closing breaches in	93/87-8	9		Completion Report No. 8 of 8th June 188 sent	Not received.
2		Aquinda Causeway right bank Head Sluice	56/87-8	16		Completion Report has been called for and will be sent when received	Not yet received
3		Manneture Settlement Work at Pattiseeny Kara pattanam Shed Repairing	115/87-8	9		The accounts are not closed for want of check measurement. This will be done by Sub Divisional Officer who is expected shortly.	Not yet attended to.
4		Central Jail Block No 1 Replacing the broken				Completion Certificate is awaited from Jail Superintendent at Trichinopoly. On receipt of	Not yet received
		Straining prod of	10/87-8	9		which Completion Report will be submitted.	
5	Tanjore	Coleroon left margin pile and bush groyne for the protection of Forest	38/88-9	7		There is a balance of Rs 52 with held to be paid after check measurement. This will be done by the Assistant Engineer and Completion Report sent in.	Not yet received.
6		Vennar left bank below Vellar Head Repairing	376/86-7	10		Compensation for land to be paid and adjusted in accounts by Revenue Department. Hence the delay	Completion Report not received. The Superintending Engineer has been requested to ascertain from the Collector the cause of delay in the adjustment of Compensation charges.

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
7	Tanjore	Compensation for land taken up for constructing cattle pound &c. at Valangaiman	39 / 84-5	11		This is an adjustment for payment of land Compensation made in the Revenue Department. Is a Completion Report necessary for this?	Completion Report not received. The Completion Report is necessary.
8		Cauvery left bank closing breaches at 39/4	617 / 84-5	8		Awaiting final inspection by Sub Divisional Officer	Not yet attended to.
9		Plank Shed at Grand Anicut Improving	487 / 84-5	8		The delay due to the Contractor's absence will be settled in November 1885	Not yet received. The Superintending Engineer 6th Circle has been addressed to ascertain from the Collector the cause of delay in the adjustment of land charges
10		Kuvanore and Kuthanore Drain Constructing the	433 / 86-7	9		Land Compensation to be paid by the Revenue Department and adjusted in the Accounts	Not yet received. The Superintending Engineer 6th Circle has been addressed to ascertain from the Collector the cause of delay in the adjustment of land charges
11		Cauvery right bank Sluice Constructing the	485 / 87-8	8		Payment delayed owing to the Contractor's absence	Not yet received.
12		Munnar Surplus Sluice Constructing in the Coleroon right bank	77 / 86-7	15		Work Completed, but compensation for land to be paid by Revenue Department hence not yet adjusted.	Completion Report not received. The Superintending Engineer has been requested to ascertain from the Collector what delays the adjustment of Compensation charges

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
13	Tanjore	Tirumadangudi Aiguduct Repairing	210 / 87-8	9		Awaiting final inspection by Sub Divisional Officer. Inspected in October	Not received.
14		Veeman Rent Cut Compensation for	533.7 / 86-7	9		Completion Report will be submitted in a day	Not yet received.
15	Kistnaveni	Harrichundranady betto banks. Repairing the	212 / 86-7	18		Completion Certificate availed from Sub Divisional Officer, will be sent upon receipt duly checked.	Not yet received.
16		Vellayar left margin. Jimmeny & cross Cut	458 / 86-7	11		Accounts closed and Completion Certificate sent herewith	Not received. The Executive Engineer has been informed.
17	Mannargudi Trunk	Sheneyan Tank Repairing fund	47 / 86-7	9		Completion Certificate called for, will be sent on receipt	Not yet received.
18		Pandavar sitting screw gearing	362 / 87-8	9		Completion Certificate sent on 5th April 88	Not yet received. The Executive Engineer has been informed
19		Vettar. Repairs to Sluice	192 / 87-8	9		Completion Certificate already sent	Do do
20		Mullian Oiling Screw gearing & Shutters	351 / 87-8	8		Annual Estimates Completion Certificate ought to have gone in, will be sent	Not yet received.
21		Vadavanian Canal Clearing bed of	202 / 87-8	11		Completion Certificate sent in February 1888.	Not received.

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 Inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
22		Bowmanville Asylum Extension Sewerage	16/97	8	×	Some letters Returned for Information	Letters received.
23		Oshawa Creek Sluice Repairs	4/98	11		Final Improvements made in December 1898	Completed and Reported.
24		Shorncliffe Cemetery Chapel Roofing & Spouting	27-2/96-7	13		Completed Report for 1898 not required	All Passed.
25		Burn Equally Burned Ashes and Waste Animal	8/97-8	16		Completed Report and Final Estimate Plans to be required	Letter Received.
26		Bowmanville Asylum Extension Sewerage	135/97-8	13		Q. do.	Q. do.
27		Bowmanville Asylum Extension Sewerage	4/97-8	18		Letter in Requisition	Letter Received.
28		Mowat Asylum Repairs Boiler House Chimney	6/97-8	12		Additional Estimate in not obtained Plans and Specifications	Some letters Received and Passed
29		Gaol Asylum Addition Ventilating Chimney	9/96-7	14		Letter to the Engineer Plans have been Required	
30		Bowmanville Asylum Ventilating Chimney	13/96-7	14		Plans Received Estimate Required	Q. do.
31		Bowmanville Asylum Retaining Wall	73/96-7	13		Submitted Report to Engineer	Q. do.

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
32	Nanjanad	Sambiragavandan Patty Tank - Raising & Strengthening	185 / 84-5	13		Completion Report sent to Sub Divisional Officer for Signature	Completion Report not yet received -
33		Rajah Vikkal - Closing the Left bank of	62 / 86-7	12		Completion Report will be sent shortly -	Do do
34		Senkulam Tank - Repairing the Sluice	67 / 87-5	14		Completion Report sent to Sub Divisional Officer for Signature	Do do
35		Pappyandpatty Tank Raising and Strengthening	183 / 84-5	14		Completion Report under preparation	Do do
36		Andipatti Tank Extension of	2 / 87-8	9		Completion Report sent to Sub Divisional Officer for Signature	Do do
37		Theemarakulam Tank Raising the	101 / 84-5	9		Completion Report sent to Sub Divisional Officer for Signature	Completion Report not yet received
38		Kummarankattai Tank - Repairing the	31 / 86-7	9		Do do	Do do
39	Nanjanad	Gintamanaikurlstate Andigavandankulam Tank - Raising and Strengthening	119 / 85-6	11		Sub Divisional Officer has been requested to return the Sanctioned Estimate to prepare the Completion Report	Do do
40		No 13 Pudukulam Tank - Raising and Strengthening	115 / 85-6	11		Do do	Do do

* *N.B.*—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
41	Mandurai	Sundigannudam Tank Improvements	119 / 85-6	11		Sub Divisional Officer has been requested to return the sanctioned Estimate to prepare the Completion Report.	Completion Report not yet received.
42		Paliam puram Anicut Repairing works	16 / 86-7	7		Completion Report sent to Sub Divisional Officer for signature	Do do
43		Munthalantaduridu Kudaval Tank Raising and Strengthening	77 / 84-8	4		The Sub Divisional Officer has been asked to return the estimate for the preparation of Completion Report which will be submitted as soon as the Estimate is received	Do do
44		Kademban Kulam Tank Repairs to	4 / 86-7	7		Completion Report sent to Sub Divisional Officer for Signature	Completion Report not yet received.
45		Kunganan Kan Kulam Tank Constructing pa sweir	69 / 86-7	6		Do do	Not received
46		Perumbullianai Kan kulam Tank Converting the Escape	73-2 / 86-7	6		Do do	Do
47		Seigalam Tank Raising and Strengthening the	33 / 85-6	6		Said to be completed. Completion Report will be sent shortly.	Do

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
48	Kudavasal	Periadubhanaikulam Tank. Raising the	74/86-7	6		Completion Report sent to Sub Divisional Officer for Signature	Not received
49.		Vetteary Chetty Kulam Tank. Raising the	102/86-7	6		Work completed. Accounts will be closed shortly.	Do
50		Kannimar Kulam Tank. Sluice stones and Improvements	116/85-6	6		Completion Report sent to Sub Divisional Officer for Signature	Do
51.		North Section. a Shutters' Shed at Pepper dori Bund	104/84-5	21		The estimate has been cancelled. & Completion Report for the Expenditure will be sent in as soon as the materials at site for the work have been transferred to other works or otherwise disposed of and their value credited to the works.	Not received.
52	Tirunelveli	Konary Tank. Repairing the	19/85-8	11		Completion Report will be sent soon.	Do
53	Tirunelveli	Repairing Lagagium in the Palace of Kannial	159/57-8	9	×	Completion Report was forwarded	Not accepted.

* *N.B.*—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
54	Kannivadi	Gundlupet Dewil's Conservancy Establishment for the upkeep of	4/57-8	9	×	Completion Report was not forwarded	Not accepted.
55		Tenured appointment on the Assistant Superintendent's Bungalow for 1857-8	8	×	Do do	Do	
56		Nagavasathan Tank Clearing 2ith	97/57-8	6		As balance of Rs 10-4-11 due to a piece worker for the payment of which arrangements have been made through the Imprest holder. As soon as it is known that the payment was made Completion Report will be forwarded	Not yet received.
57		Raghunathpur Causeway Channel Bantwan. Hoodoo-kola Dhoor limit	50/57-8	6		Completion Report will be immediately submitted.	Not yet received.

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

200—24.10-88.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
	2	3	4	5	6	7	8
58	Kanuvai	Repairing the Paramanthal attached to Karkeveland Tank		6		Completion Report will be immediately submitted	Not yet received.
59	"	Vadapalliangal Tank Repairing the	13 of 47-8	1		Work is completed but final payment not yet made pr Completion Report sent until the work has been inspected by the	Not yet received.
	Kanuvai					The numerous works that have to be inspected take a long time as the Executive Engineer is assisted by any Sub Division al Officer	

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

Major R.E.
Examiner Pub. Works Accounts
Madras.

200—24.10-88.

(C. No. 136 inner.)

1	2	3	4	5	6	7	8
Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.

* *N.B.*—Items marked thus × indicate to which completion reports were received, but returned to Executive Engineers to be properly completed.

Major, R. E.,
Examiner of P. W. Accounts, Madras.

60—21-10-88.

(C. No. 136.)

NOTES.

References—G.O., No. 916 W., dated 20th March 1888.

This form will be compiled from the "monthly lists of works on which there has been no expenditure for three months, &c." (Form C. No. 118), after the latter are received back from Executive Engineers with their explanations.

2. There will be a separate list for each Circle, the entries in which will be arranged by divisions, ~~the works under each division being entered in the order of the length of time completed.~~

3. The lists will be submitted to Government on the 1st January, April, July and October, and will contain all works completed to the end of the preceding June, September, December and March respectively, thus leaving six clear months between the date on which the last expenditure was recorded and the date of the submission of the list to the Government.

4. Works will be brought forward quarter after quarter until settled, so that the list will show all outstandings.

366 6th Circle.

Quarter ending September 1888.

Quarterly list of works completed more than six months, for which satisfactory completion reports have not been received.

No. Dated 5th February 1889

Forwarded to the Secretary to Government, Public Works Departmental, General Branch, for orders.

Abstract showing the number of completion reports wanting in each division on the 31st December 1888 and the length of time overdue.

Division.	Number of months due.						
	6	7	8	9	10	11	12 and more.
Cuddalore	-	-	-	2	-	-	2
Salem	1	-	-	-	1	-	1
Madura	-	-	-	-	-	-	2
Total	1	1	2	2	1	-	5

* Cuddalore Division Superintendent left the Presidency on leave on the 15th November 1888 and has not returned to duty.

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
1	Coimbatore	Different Tank Restorations during the years of	45 / 87-8	9		Completion Reports have been forwarded under different Register Numbers.	Not received.
2		Improvements to the Coimbatore Gaol at Coimbatore	1 / 86-7	9			Not completed.
3	Nilgiris	Alterations and improvements to the District Gaol Buildings at Ootacamund	73 / 88-9	6		A new Estimate of Rs 250/- for constructing a stable for the Superintendent having been sanctioned as Light Essential vide G.O. No. 2748 dated 5th September 1888 Completion Report could not be sent in. It will be submitted.	Not yet received.
4	Nilgiris Branch	Surveying Government Cantabilly at Vageiere	-	16		Completion Reports will follow. The countersigned reports await from the officers concerned.	Not yet received.
5		Raising the revetment at Cuny Nilagery Dam Cochin	2 / 88-9	7		Completion Reports are getting countersigned	Not yet received.

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* *N.B.*—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

Major, R. E.,
Examiner of P. W. Accounts, Madras.

60—24-10-88.

(C. No. 136.)

NOTES.

REFERENCES—G.O., No. 916 W., DATED 20TH MARCH 1888.

366 5th CIRCLE.

Quarter ending September 1888.

THIS form will be compiled from the "monthly lists of works on which there has been no expenditure for three months, &c." (Form C. No. 118), after the latter are received back from Executive Engineers with their explanations.

2. There will be a separate list for each Circle, the entries in which will be arranged by divisions, the works under each division being entered in the order of the length of time completed.

3. The lists will be submitted to Government on the 1st January, April, July and October, and will contain all works completed to the end of the preceding June, September, December and March respectively, thus leaving six clear months between the date on which the last expenditure was recorded and the date of the submission of the list to the Government.

4. Works will be brought forward quarter after quarter until settled, so that the list will show all outstandings.

Quarterly list of works completed more than six months, for which satisfactory completion reports have not been received.

No. Dated 5th February 1889.

Forwarded to the Secretary to Government, Public Works Departmental, General Branch, for orders.

Abstract showing the number of completion reports wanting in each division on the 31st December 1888 and the length of time overdue.

Division.	Number of months due.							Total
	6	7	8	9	10	11	12 and more.	
Nagpur Town							1	1
South Wardha	1		2	3		1	6	13
Chanda Chanda*		2	2	13	6	1	25	49
Ramtek Circle*		1	4	8	2	2	7	26
Kamptee	1	2	18	25	8	5	38	98

* Where divisions have permitted non-reference for final reply to enquiries made after recommendation of Executive Engineer.

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Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
1.	North West	Sura Tank Supply Channel closing breaches in	129/87-8	9		Awaits final bill.	Not yet attended to.
2	"	Ayatta b Tank Constructing a weir	56/86-7	17		The Contractors accounts and be settled soons the matter has been under reference with the Superintending Engineer	Not yet settled.
3		Veeranam Tank Improving North Sluice	21/86-7	17			
4		Veeranam Tank Improving Purupanathan Sluice	148/86-7	16			
5		Vadavar Tank Raising	190/85-6	18		Steps are taken to prepare and submit Completion	
6.		Veeranam Tank Bank extending from 6 mile to 7 mile stone	6/85-6	14		Reports. The Sub Division	Not received yet.
7	South	Extension of Palagaudlore Aqueduct	7/85-6	19		al Office clerk is now working in the Divisional Office and making reports ready	
8		Nalarajapuram and Komaramangalam Sluices Reconstructing the	115/83-4	7	1		
9		Palandorai Anicut Compensation for land taken up	707/84-5	11	1	Compensation for lands taken up for storage works is not paid fully, the Collector has been addressed on the subject	Not yet received. The Superintending Engineer, S. Circle, has been requested to ascertain from the Collector the cause of delay in the adjustment of land charges.
10		Periakunchi Tank Repairing bund	73/87-8	9	1	Completion Reports will be submitted shortly	Not received yet.
11		Paria Pillu Tank Repairing bund	14/86-7	9			

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
12	Sub Div. Aruvi	Thiruvandipuram Anicut Repairing & closing the breaches	190 / 86-7	8		Completion Report has been sent.	
13		Porniar River Maintaining Right and Left Embankment	54 / 87-9	9		Completion Report is under reference with the Sub Divisional Officer	
14		Sub Collector's Bungalow Re-roofing the Pial & Bathroom	26 / 87-8	8		Completion Report has been called from the Sub Divisional Officer Tindivanam	Not yet received.
15		Silavantam Lake Tangal Constructing a Sluice	130 / 85-6	16			
16		Maduranthakam Tank Sluice Repairing & closing breaches in	66 / 87-8	18		Sub Divisional Officer was asked to furnish Completion	
17		Sirukolathur Pundi Tangal Constructing a Sluice	131 / 85-6	16		Reports when received will be forwarded	
18	Sholingur Sub Div.	Sekkiamanu small Tank Closing breaches in	-	20		Sub Divisional Officer was asked to close accounts and send Completion Certificate	
19		Vadagur Tank Raising and Strengthening	32 / 86-7	10		Completion Report will be submitted at the end of this month.	Not yet received.
20		Kottur Tank Repairing & closing breaches in	248 / 85-6	19		Completion Report will be submitted next month owing to an erroneous charge which has been relieved to its correct head.	

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
21	Closing Report	Solur Tank Emergent repairs to	76/85-6	15			
22		Mathoorantakam Tank Maintaining Sluices	48/85-6	10			
23		"Watchmen for 8 months in Chingleput Taluq		15		Completion Report herewith	
24		"Watchmen for 8 months in Cuddalore Taluq		15			
25		"Watchmen for 8 months in Madurantakam Taluq		15			
26		Thattankodai Small Tank Closing breaches	132/85-6	10		Will be submitted as soon as final payment is made to Contractor.	Not yet received.
27		Medumkundam Tank Constructing a new				Final Bill and Completion Report is awaited from	
		Irrigation Sluices	116/85-6	10		Sub Divisional Officer at Trivellore	
28		Gommupakam Tank Constructing a weir	137/85-6	16		Completion Reports awaited from Sub Divisional Officer	
29		"Veyasarpadi Tank Constructing an additional weir	1/86-7	16			
30		Poudur Chettery Tank Raising and strengthening bund	165/85-6	20		Completion Reports sent on 26th May 1887.	Not yet received
31		"Vengavasal Tank Raising and strengthening bund	117/85-6	20			
32		Giravapattam Tank Repairing and Raising bund	135/85-6	14		Final bill not received as yet	

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
33	Chingleput	Nungampakam Tank Repairs to	-	18		Final adjustment not yet made.	
34		Mylapur Tank. Emergent Repairs to	196 / 86-7	16		Completion Report sent in May 1888.	
35		Nugavasal Chetteri Tank. Repairing the damages	252 / 86-6	13		Completion Report will be submitted shortly.	Not yet received.
36		Narayanapuram Tank Raising and Strengthening	64 / 84-5	13		Herewith	
37		Vellai Yerumanitte Tank. Repairing the	167 / 84-5	13		Completion Report not received from Sub Divisional Officer Tirvellur.	Not as yet obtained and submitted.
38		Chembrambakam Tank. Repairing Bund at the north Channel of Sluice No 3	71 / 87-8	10		Final Bill awaited.	
39		Constructing six blocks of stables for two field Batteries of Royal Artillery Mount	10 / 87-8	10		Completion Report herewith.	
40		Improving North and South Barracks Mount	35 / 87-8	12			Not received.
41		Ladders for Examining roofs of buildings in the Mount Cantonment	53 / 87-8	17		Final Bill just received Completion Report will be sent when bill is paid	
42		Dismantling terrace roof of Cap-room ordnance	107 / 87-8	12		Completed report will be shortly submitted	

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
43	Colombo Central	Supplying new seats for the English Church at St Thomas' Mount	5 / 85-6	17	-	Revised Completion Report will be furnished	
44		Excavating trial pit for a Court house at Chinglepet	18 / 87-8	17		Completion Report herewith	
45		Pallavaram English Church and Cemetery. Draining ground	28 / 87-8	11		Completion Report will follow	Not received.
46		Chinglepet Jail Hospital Repairing pir old door	45 / 86-7	18		Completion Report herewith	
47		Kperapakam Tank. Closing breaches in	216 / 85-6	9		Completed. Completion Report under preparation	
48		Palayagunidi Puzudi Tank Closing breaches	198 / 85-6	8		Completion Report called for	
49		Kottambedu Tank Closing breaches in	44 / 87-8	8		Do do	Not yet obtained and submitted.
50		Nemam Tank Repairing bund	235 / 85-6	8		Do do	
51		Watchmen to look after irrigation works and Travellers Cave Talayf	-	8		Herewith.	Not received
52		Nolumbur Tank. Modifying the present head of	57c / 86-7	9		Completion Report awaited from Sub Divisional Officer	Not as yet obtained and sent

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
53	Kalingalpatti	Periakudal Sangal Raising and Strengthening bund	82 C / 86-7	7		Completion Report awaited from Sub Divisional Officer.	
54		Perumbur Large Tank Raising and Strengthening bund	96 C / 86-7	9		Do do	Not as yet obtained and sent.
55		Madavakam Tank Repairing	138 / 86-7	9		Completion Report will be submitted on receipt from Sub Divisional Officer.	
56		Madambakam Tank Raising & Strengthening	36	8			
57		Konnur Tank do	64-8 / 67 / 66-7	8		Completion Reports called for	
58		Puttur Tank (Large) Raising and Strengthening	148 / 86-7	8			
59		Orukunjeru Tank do do	236 / 86-7	8			
60		Panmadakkulam Large Tank Raising and Strengthening bund	259 / 86-7	8			Not as yet obtained and sent.
61		Puttur Nagamiamman gal Raising	146 / 86-7	8		Completion Reports will be forwarded on receipt from Sub Divisional Officer.	
62		Kadapakam Tank Raising	16 / 85-6	8			
63		Thandarai Chetteri Tank Raising & strengthening bund	111 / 86-7	8			
64		Mount Repairing Sick Line Stables	66 / 87-8	9		Completion Report will be sent shortly.	Not yet received.

* N.B.—Items marked thus ✕ indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
65	Saidapet Island	Mount. Repairing the roof of Naby Bukhsh station Hospital	170/87-8	9		Completion Report will be sent shortly.	Not yet received.
66		Mount. Repairing pipes of wash houses of Mount Barracks	77/87-8	9		Completion Report awaited from Divisional Officer	Not as yet obtained and submitted.
67		Mount. No. 5, 3, 4 Ranges at Meenambakam	182/87-8	9			
68		Repairing the buildings at the Government House at Guindy Park	25/87-8	9		Completion Reports will be shortly forwarded.	Not yet received.
69		Repairing the roads and keeping up Guindy Park Ground in order	15/87-8	9			
70		Lighting Roman Catholic Church at Mount	34/85-6	9	/		Not yet received.
71		Repairing, white and color washing the English Cemetery Mount	48/87-8	9		Completion Report will be sent on adjustment of small balances of Rs 11-9-1.	Not yet received.
72		Pallavaram. Reconstructing a latrine to Barracks	124/87-8	/	×		Not accepted
73		Repairing the two wells in the Cholera Camping ground Red Hills and providing 2 covers	104/87-8	/		Cholera Camp at Red Hills abandoned. Completion Report will follow.	Not received.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
74	Bangalore	Fort St George 2d Battalion South Wales Borderers Commanding Officers Quarters. Laying out Seven Wells Water pipes	104 / 87-8	11		Completion Report under check in the Divisional Office owing to certain discrepancies the checks delayed	
75		Bangalore General Post Office Stopping leaks in the roof of	5 / 87-8	13		Completion Report sent to Post Master for Signature on 28 October 88 and not yet returned Has been written to	Not received
76		Providing additional accommodation to the Lunatic Asylum Madras	143 / 85-6	15		Completion Report received from Sub Divisional Officer Civil Works on 24 November 1888	
77		Providing pattan mats to St Marks Church	150 / 87-8	13		Chaplain written to, result will be communicated.	
78		Madras Purasawakam Cemetery. Planting trees and Shrubs for 1886-87	161 / 87-8	13		Completion Report sent to Archdeacon of Madras for countersignature on 7 November 88 and not yet received back.	Not received
79		Bangalore North Station Hospital. Stopping leaks	155 / 87-8	9		Completion Certificate with Report sent to Station Medical Officer North Station Hospital Bangalore for countersignature	

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
80	Presidency	Bangalore Cavalry Barracks Sawing of Lance rests	359 87-8	10		Completion Report just received from Sub Divisional Officer and is under check	
81		Fort St George No I Captains Quarters Repairing the drains	301 87-8	10		Completion Report with Certificate sent to District Staff Officer for counter signature	Not received
82		Fort St George No 2 Captains Quarters Petty repairs to walls and doors		14		Awaiting sanction to Estimate	
83		Bangalore Testing lightning Conductors	237 87-8	9		Completion Report just received from Sub Divisional Officer and is under check	
		Bangalore Parade Barracks East side Repairs to Sun gate	35 88 9	9		Completion Certificate with Report sent to the Officer Commanding for counter signature	
85	Southern	Bangalore Cavalry buildings Staff Sergeants and married Soldiers Quarters Repairs to floor	281 87-8	8		Not yet received from Sub Divisional Officer	Not received
86		Bangalore Royal Artillery Barracks Repairs to drain around single men's blocks	30 87-8	8		Not yet received from Sub Divisional Officer	

* *N.B.*—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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200—21.10-88.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
87	Presidency	Lecture Theater Hall at the Medical College Madras	100 / 87 8	9		Completion Certificate with Report sent to the Medical Officer for countersignature	
88		Extending the dissecting Shed at Madras	101 / 87 8	9		Completion Certificate with report sent to the Medical Officer for countersignature	
89		Madras Government House Building - Building an Racquet Court	"	11		Awaiting sanction to Estimate	Not yet received
90		Madras High Court Repairing windows &c				Completion Certificate	
		of the Administrator Generals room and Judges Staircase) Ground	33 / 87 8	16		with Report sent to Registrar for countersignature	
91		Madras High Court Government Solicitors Office Repairs	109 / 87 8	9		Do do	
92		Bangalore Wesleyan Chapel Compensation for 3 sittings for British Soldiers for the year ending 31st Augt 88	174 / 87-8	9		Will be signed and sent shortly	Not yet received
93		Madras St Mathias Church Annual cleaning of	207 / 87-8	9		Completion Report sent returned to Sub Divisional Officer for filling in dates.	

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200—24.10-88.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
94	Presidency	Lithographing plates of Sanit Restoration & Imm required for 8 months	9 E 9 / 87-8	7		It was thought that a Completion Report was not necessary for this item, but one will be prepared and sent.	
95		Bangalore Parade Barracks. Single men Blocks. Repairs to floor and steps	14 / 87-8	8		Completion Report with Certificate sent to Officer Commanding for Countersignature.	Not yet received
96		Bangalore Old Fort. Repairing dungeons	408 / 87-8	8		Completion Certificate with Report sent to the Sub Divisional Officer for Countersignature.	
97		Westermanpett Cemetery gate pillars Repairing	158 / 87-8	13		Completion Report sent to Archdeacon of Madras for countersignature 7th November 88 and not yet received back.	Not yet received.
98		Purswakam Cemetery Planting Shrubs and trees	"	11			

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Major, R. E.,
Examiner of P. W. Accounts, Madras.

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(C. No. 136.)

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2nd Circle.

Quarter ending September 1888.

NOTES.

References—G.O., No. 916 W., dated 20th March 1888.

This form will be compiled from the "monthly lists of works on which there has been no expenditure for three months, &c." (Form C. No. 118), after the latter are received back from Executive Engineers with their explanations.

2. There will be a separate list for each Circle, the entries in which will be arranged by divisions, ~~the works under each division being entered in the order of the length of time completed.~~

3. The lists will be submitted to Government on the 1st January, April, July and October, and will contain all works completed to the end of the preceding June, September, December and March respectively, thus leaving six clear months between the date on which the last expenditure was recorded and the date of the submission of the list to the Government.

4. Works will be brought forward quarter after quarter until settled, so that the list will show all outstandings.

Quarterly list of works completed more than six months, for which satisfactory completion reports have not been received.

No. Dated 5th February 1889

Forwarded to the Secretary to Government, Public Works Departmental, General Branch, for orders.

Abstract showing the number of completion reports wanting in each division on the 31st December 1888 and the length of time overdue.

Division.	Number of months due.						Total
	6	7	8	9	10	11	12 and more.	
Kistna Anicut*	1	1	2	17	3	-	7	33
Kistna Canal	-	-	-	1	1	-	5	8
Ramachandrapuram	-	2	-	-	-	-	5	12
Total	1	3	2	18	4	-	17	53
Guntur	3							
Nellore	3							

* Main Anicut has been completed and the application for the last payment to the contractor is under disposal. Completion reports will be received after the final payment is made.

Superintending Engineer.

Executive Engineer.

Dated 1st February 1889.

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1		Hydrographic Survey of Lake Champlain.	185-5 / 85-6	12		Complete. Plans and profiles not yet received.	Not examined
2		Improvements of Champlain Canal—	342-1 / 87-3	10		Complete. Plans not yet received.	Not examined
3		Examining a channel from Champlain to the Hudson River	302 / 86-7	14		Plans and profiles not yet received.	Not examined
4		Surveys, Investigations and Estimates for Improvements of the Champlain Canal	281 / 87	12		Plans and profiles not yet received.	Not examined
5		Examining a channel from Champlain to the Hudson River	-	12		Maps, plans and profiles not yet received.	Not examined
6		Examining a channel from Champlain to the Hudson River	302 / 87	12		Complete. Awaiting Estimate.	Not examined
7		Examination of River Channels and Investigations	193 / 87-8	10		Complete. Awaiting Estimate.	Not examined
8		Surveys, Examinations and Estimates	317 / 87-8	10		Complete. Awaiting Estimate.	Not examined
9		Improvements of the Champlain Canal	311 / 86-7	20		Complete. Awaiting Estimate.	Not examined
10		Installing Tank, Steaming Apparatus	304 / 87-7	12		Complete. Awaiting Estimate.	Not examined

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
11	Nellore Canal Division	Excavating a new channel from Sullurpettah to the Pennar River	168/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
12		Constructing a new bridge at Sullurpettah	187/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
13		Excavating a new channel from Pennar River to Sullurpettah &c.	192/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
14		Repairing the Tank bund at Sullurpettah	195/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
15		Repairing the Tank bund at Sullurpettah	198/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
16		Repairing the Tank bund at Sullurpettah	202/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
17		Repairing the Tank bund at Sullurpettah	205/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
18		Repairing the Tank bund at Sullurpettah	208/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
19		Repairing the Tank bund at Sullurpettah	211/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.
20		Repairing the Tank bund at Sullurpettah	214/878	9		Work in progress. Estimate submitted to Superintending Engineer for sanction.	Work remained not commenced.

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
21	Krishna Division	Pellore Canal. Constructing sheds of Tosspah Fascines &c.	366 / 867	9		A Completion Report has been sent to Sub Divisional Officer for verification. A reminder sent.	Not received yet.
22		Pellore Canal. Providing Tow path on both sides near Samalcota aqueduct	119 / 867	9		Sent to Sub Divisional Officer vide No 2865 A Dated 17th September 1858 Reminder sent	—— Do ——
23		Pellore Canal. Repairing Canal Side Channel (2nd reach)	39 / 878	9		—— Do —— No 3525 A Dated 29th October 1858	—— Do ——
24		Constructing a culvert over drainage Channel by the side of	211 / 867	9		Sent to Sub Divisional Officer vide letter No 3259 A Dated 8th October 1858	Not received yet.
1 25		Pellore Canal ordinary repairs	305 / 878	8		—— Do —— No 2865 A dated 17th September 1858 Reminder sent.	—— Do ——
26		Repairing Telegraph Office at Bezwada	2 / 878	9		—— Do —— No 3259 A dated 8th October 1858	—— Do ——
27		Repairing Eastern Divisional Office Bezwada	27 / 878	9		—— Do —— No 3078 A dated 28th September 1858	—— Do ——
28		Repairing Superintending Engineers Office & quarters	38 / 878	9		—— Do —— Do	—— Do ——
29		Repairing Northern Sub Divisional Office Bungalow, Bezwada	51 / 878	9		Sent to Sub Divisional Officer vide No 3078 A Dated 28th September 1858	—— Do ——

* N.B.—Items marked thus * indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
30	Kistna Canal Circle	Repairing St. Marys Church Masulipatam	38 / 86-7	8		Sent to Sub Divisional Officer vide No 3525 A dated 29th October 1888	Not received yet.
31		Pullerw Canal. Ordinary Repairs for 1887-8.	28 / 57-8	7		Sent to Gudivada Division Office for verification and return	— Do —
32		Kyaves Canal. Ordinary Repairs for 1887-8	260 / 57-8	7		Sent to Northern Sub Division office for verification and return	— Do —
33	Buckingham Canal	Commissioner Canal Establishment Allowance Repairing	398 / 86-7	9		Completion Report awaited from Sub Divisional Officer	— Do —
34		Nizampatam Canal. Fixing notice boards at 5 Locks	331 / 87-8	6		Completion Report will be sent	— Do —
35		Diversion to Canal from Sheikpet Jamalapalem	7 / 85-6	15		The non-submission of Completion Report is due to non-adjustment of Land Compensation claims which have all been settled and as soon as the charges are adjusted the Completion Report will be sent	Not yet received The Superintending Engineer has been requested to ascertain the cause of delay from the Collector in the adjustment of land charges
36		Toll office and Establishment sheds at Bhadrapalem Kuppam Lock	1958 / 16-284	100		The non-submission of Completion Reports will be verified from old records and further reports submitted.	Do — Do

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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200—24.10-88.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
37	Buckingham Canal	Fencing gauges &c. complete in flood gates &c. on the Penner side	49 / 86-7	21		Completion Reports will be sent shortly	Not yet received The Superintending Engineer has been requested to ascertain the cause of delay from the Collector in the adjustment of land charges.
38		Lamp Posts for the flood gates to guide Boatmen in crossing	57 / 86-7	21			
39		Iron pings and bolts for fencing in ballards	76				
		Limbot metre posts	87-8	10		Completion Reports will be sent in shortly	Not yet received
40		Repairing Stores & Office at Ramapatam	82 / 86-7	23			
41		Filling recess back to north of Causeway South flood gate	89 / 87-8	7		Completion Reports will be submitted shortly	Not yet received.
42		Alterations & improvements to Superintendents quarters	4 / 87-8	7			

* *N.B.*—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

Major, R. E.,
Examiner of P. W. Accounts, Madras.

60—24-10-88.

(C. No. 136.)

NOTES.

REFERENCES—G.O., No. 916 W., DATED 20TH MARCH 1888.

THIS form will be compiled from the "monthly lists of works on which there has been no expenditure for three months, &c." (Form C. No. 118), after the latter are received back from Executive Engineers with their explanations.

2. There will be a separate list for each Circle, the entries in which will be arranged by divisions, the works under each division being entered in the order of the length of time completed.

3. The lists will be submitted to Government on the 1st January, April, July and October, and will contain all works completed to the end of the preceding June, September, December and March respectively, thus leaving six clear months between the date on which the last expenditure was recorded and the date of the submission of the list to the Government.

4. Work will be brought forward quarter after quarter until settled, so that the list will show all outstandings.

1st Circle. 366

Quarter ending September 1888.

Quarterly list of works completed more than six months, for which satisfactory completion reports have not been received.

No. Dated

Forwarded to the Secretary to Government, Public Works Departmental, General Branch, for orders.

Abstract showing the number of completion reports wanting in each division on the 1st October 1888 and the length of time overdue.

Division.	Number of months due.							Total
	6	7	8	9	10	11	12 and more.	
Cuddalore		5	3	23	2	3	10	46
Chingleput							1	1
Chingleput Circle		1	2	1		2	3	9
Salem Circle				5	1	2	3	11
Coimbatore				6		3		9
Coimbatore Central					1			1
Total		1	2	35	3	5	17	76

* Fluctuations (less favourable) are explained in the Secretary's Quarterly Memorandum for the Quarter ending 30th September 1888.

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Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
1	Gangavaram (Canals)	Jayamangalam Channel Providing Screw gearing Shutters	81/87-8	12		Information has been called for from the Sub Divisional Officers and Subordinates and will be furnished when received.	Not yet furnished
2		Extra Establishment in Surveying and levelling	22/86-7	20			
3		Jayamangalam Channel Constructing Jam inlet sluice	110/87-8	16			
4		Gannibulagedda from head sluice to Pattalam Closing breaches	254/86-7	20		Completion Report already submitted	Not received
5		Byrool Main Channel Clearing silt	713/86-7	19		Completion Reports received and will be submitted shortly	Not yet received.
6		Polaky Channel Clearing silt	4	20			
7		Herradura Putty Deepening and widening the	205/86-7	15			
8		Jayamangalam Channel Repairing the right bank of	109/87-8	11			
9		Injilly Inlet Repairs to		15		Information has been called for from the Sub Divisional Officers and Subordinates and will be furnished when received.	Not yet furnished
10		Masonry pillar for fixing rain gauge in the Executive Engineer's Office Pathacheicaole	54/87-8	16			
11		Fixing boundary stones at the Angles of the Compound of the Executive Engineer's Office and residency Chicacole	173/86-7	16			
12		Municipal tax to the Sub Divisional Office building at Chicacole	134/87-8	18			
13		Municipal tax to the Sub Divisional Office building at Chicacole	135/87-8	18			

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

366

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
14	Berhampore (Contd)	Repairing the Store-room at Berhampore	110 / 57-8	18			
15		Repairing the Division-al Office at Berhampore	169 / 57-8	12			
16		Municipal tax on the Range Office building at Berhampore	168 / 57-8	12			
17		Cost of furniture pur-chased by the Commanding Officer Native Infantry at Berhampore	19 / 57-8	18			
18		Repairing the Target plat-form at Berhampore	38 / 57-8	12		Information has been called for from the Sub Divisional Officers and Subordinates and will be furnished when received.	Not yet received.
19		Sundry repairs to the Bar-racks of Native Infantry at Berhampore	57 / 57-8	12			
20		Making pucka drain to carry off waste water from the Mess house into the main drain		11			
21		Maintenance of road from the Post Office to Baptist Church at Berham-pore		10			
22		Municipal tax to the Post Office building at Berhampore	39 / 57-8	12			
23		Constructing Palace Sta-bles at Parlakimedi		18			
24		Constructing semi-circular drain along the front of Rajah's Choultry at Parlakimedi		14		Completion Report received and will be submitted shortly.	Not received.

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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366

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
25		Repairing Engineer's Bungalow and Outhouses at Ootacamund					
26		Clinical Survey Quarters at Ootacamund	195/86-7	12		Application for sanction received.	Left over.
27		Building Store & Medicine Godown at Ootacamund	241/86-7	10		Plans and Estimate under preparation.	
28		Repairing Hospital at Coonoor	251/87-8	10		Plans received. Estimate under preparation.	
29		Repairing Hospital at Kotagiri	428/87-8	10		Plans received. Estimate under preparation.	
30		Repairing Hospital at Kotagiri				Application for sanction received.	
31		Repairing Latrines at Coonoor	429/87-8	12		Application for sanction received. Awaiting Plans and Estimate.	
32		Repairs to Barracks at Ootacamund				Estimate submitted when received.	
		Repairing Latrines at Ootacamund					
33		Repairing Chimneys &c.					
		Barracks (Native)	98-86-7	17			
34		Repairing Fire Engine House Ootacamund					
		Hospital Assistants Quarters at Ootacamund (Native)	206/86-7	20			
35		Repairing Chimneys &c. at Coonoor					
		Quarters for Hospital Assistants (Native)	207/86-7	20			

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

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2 C 22 9748

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received. * incomplete.	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
36	Kanigiri (Contd.)	Repairing Gopalapentas Agraharam Tank (Heirloom Estate)	236/86-7	20		Information has been called for from the Subdivisional Officers and Subordinates and will be submitted when received.	Not yet received.
37		Constructing a Surplus weir in the bank of Rayapalli Buddy (Heirloom Estate)	538/86-7	19			
38		Repairing Chinnakayee Bhandhu of Pookalabadi Dharakota Estate)		11		Completion Report received and will be submitted shortly.	Not yet received.
39		Chilka Lake Canal. Establishment on the Canal	634/87-8	9		The overseer reports that Completion Reports have been submitted, but they are not forthcoming in this office records. This will be looked into and copies will be submitted.	
40		Latsagaram Constructing a weir across the low level channel	515/87-8	8			Not received.
41		Kusapuram Head Sluice Needle Shutters to		8		Completion Reports received from the overseer, and will be submitted shortly.	Not received.
42		Ravalavala Durgasi Nerka Channel. Repairing the masonry works	221/86-7	21		Completion Reports received from the Subdivisional Officers, and will be submitted shortly.	Not received.
43		Pyree Main Channel Head Sluice. Repairing the	119/86-7	21			
44		Palaky Main Channel Repairing the	219/86-7	21			
45		Naidu Tank of Chinnapuram. Repairing		21		Completion Reports received, and will be submitted shortly.	Not yet received.
46		Chinnapuram Branch Channel. Repairing regulation at head of	220/86-7	21			

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
47		Shahzadpur-Amjhuli Rd. Repairing Bund	538 56-7	21		Completion Report and said Bund have been submitted, but they are not forthcoming	Not yet received
48		Rahatgarh-Jaora Rd. Repairing Bund		9		Completion Report will be submitted shortly	Not received
49		Sehkam-Mand Channel Repairing	112 56-7	21		Completion Report will be submitted shortly	
51		Mandsaur-Sitamau Rd. Repairing Bund	224 56-7	21		Under correspondence with Executive Engineer	Not yet received
52		Mandsaur-Sitamau Rd. Repairing Bund	548 56-7	21		Completion Report will be submitted shortly	
53		Khandakwing-Chandrakhan Repairing Causeway	22 57-8	9		Completion Report will be submitted shortly	Not yet received
54		Mandsaur-Pratapgarh Rd. Widening Culverts	661 57-8	9		Completion Report will be submitted shortly	Not yet received
55		Mandsaur Barrel Channel Mor Nalah bunds	462 57-8	9		Completion Report will be submitted shortly	Not received
56		Sonkaraj-Jaora Rd. Surfacing and Metalling		9		Completion Report will be submitted shortly	Not received
56		Mandsaur-Jawad Rd. Providing Kerbs & Shutters		9		Completion Report will be submitted shortly	Not yet received
57		Ramnagar-Bhagwatgarh Rd. Repairing causeway		9		Completion Report will be submitted shortly	Not received
58		Begun-Sitamau Channel Head Wall & Repairing &c.	462 57-8	9		Completion Report will be submitted shortly	Not yet received

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

366

200—24.10-58.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
59		Salky Canal & Branches.					
		Estimate & Requisitions	615/87-8	9			
60		Final Estimate & Agreement					
		Statement		8			
61		Requisitions & Vouchers					
		Correspondence		-			
62		Estimate & Requisitions	619/87-8	9		Certificates not yet received, will be submitted shortly	Left not known
63		Statement showing Establishments employed by the Executive Engineer	618/87-8	9			
64		Estimate & Requisitions	620/87-8	9			
65		Statement showing Establishments employed by the Executive Engineer	621/87-8	9			
66		Estimate & Requisitions	622/87-8	9			
67		Statement showing Establishments employed by the Executive Engineer	623/87-8	9		Certificates not yet received, will be submitted shortly	Left not known
68		Estimate & Requisitions	624/87-8	9			
69		Statement showing Establishments employed by the Executive Engineer	625/87-8	9		Certificates not yet received, will be submitted shortly	Left not known
70		Estimate & Requisitions	626/87-8	9			
		Annual Statement		9		Certificates not yet received, will be submitted shortly	Left not known

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineer to be properly completed.

200—21.10-88.

216.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
71	Tanjore (Entry)	Repairing the Steaming room attached to the Sirumbe Estate Division repairs to the roof of Upper Storey room attached to the Cumbum Division	157/8	9	✓	Completed. Will be submitted shortly	Passed.
72		Repairing the Band in Godown House and the Chinna Kallai Estate	—	9	✓	As estimated. Work completed. Report submitted by the Overseer	Bill passed for payment.
73		Sump Excavation Annexe Construction work — Band Under Retaining wall	216/87-2	7	✓	Completed. Report has already been submitted	Bill passed. Expenses has been incurred
74		Construction of Retaining wall	178/87-3	7	✓	Completed. Report submitted	Bill passed. Expenses has been incurred
75		Sump Excavation and Retaining wall —	239/86-7	7	✓	Completed. Report submitted	Bill passed.
76		Repairing the Steaming room attached to the Sirumbe Estate Division repairs to the roof of Upper Storey room attached to the Cumbum Division	157/8	9	✓	As estimated. Work completed. Report submitted by the Overseer	Bill passed for payment.
77		Repairing the Band in Godown House and the Chinna Kallai Estate	—	9	✓	As estimated. Work completed. Report submitted by the Overseer	Bill passed for payment.
78		Sump Excavation Annexe Construction work — Band Under Retaining wall	216/87-2	7	✓	Completed. Report has already been submitted	Bill passed. Expenses has been incurred

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

200—24.10.88.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
80	Vizagapatam	Making an anicut across the Gosthanee at Bobbili	31/66-7	12		Non-submission due to neglect of late Accountant. Completion Report sent to the Collector for countersignature	Not yet received.
81		Repairing Zamindar's Boy lawn buildings at Vellair	77/66-7	14		Do do Completion Report has been called for	Do do
82		Annual repairs to the Military Buildings of E. I. C. Company in the fort of Vizagapatam	8/67-8	13		Do do Completion Report is under preparation	Do do
85		Fixing 20 new light to Santapilly Light House	6/66-7	9		A Revised Estimate was submitted to the Superintending Engineer for Sanction. Completion Report will follow	Do do
84	Godavari Central	Whitening grass and Jungle at Samagonda	575/67-8	11		Completion Report has already been sent	Not received. The Executive Engineer has been informed
85		Narayanakunna Tank Constructing a weir	515/65-6	11		Do do	Do do
86		Lingala Tank Bezawada Constructing a low level Sluice	97/66-7	14		The Sub Divisional Officer states that a portion of outlay on this work was erroneously charged to other work. A reference has again been made to him for necessary write back.	Not yet attended to.
87		Kanti Cryana Tank Repairing the bund	542/67-8	13		Completion Report has already been sent	Not yet received.
88		Komir Munjair junction Canal Challaghi Branch from 265 Sluice East Bank	592/65-6	9		Earthwork is completed. Land compensation is still to be settled.	Not yet received. The Superintending Engineer has been requested to ascertain from the Collector the cause of the delay in the adjustment of Compensation Charges.

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

200—24.10-68.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
89	Godavari Eastern	Injeeram Canal - Compensation for land	483/82-3	9		Land Compensation is still to be settled by the Revenue Department	Not yet received. The Superintending Engineer has been requested to ascertain from the Collector the cause of the delay in the adjustment of Compensation charges.
90		Peki drain - Compensation for land	472/82-3	9			
91		Bank Canal Extending Side Channel from Kovvalashwaram Lock	555/86-6	10		Compensation for land has to be settled	Do do
92		Cocanada Channel Excavating Cotlakota Channel	570/85-6	7			
93		Kovvur Manjair Junction Canal - Garripudi & Kovvaveram Branch Channel from No 5				Compensation for land has still to be paid for	Do do
	Godavari Eastern	Sluice Earth work	593/86-6	7			
94		Repairing Hope Island Light House	2/86-7	6		Completion Report prepared and sent to Sub Divisional Officer on 20 October 88 for explanation as to the cause of large saving. It has not been received. A reminder has been sent for the same.	Not yet received.
95		Gunnavaram Canal Extending Padapuntam Irrigation Channel	25/82-4	9	×		Not accepted.
96		Palavaram Island Embankment to Sluice No 1	648/86-7	9		Will be submitted shortly.	

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

366

200—24.10-88.

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
97	Godavari Central	Revetting slopes of both the Gowtami Godavari between 42nd and 43rd miles	55 / 87-8	9		Works completed, but materials at site have to be adjusted shortly	Not yet attended to.
98		Protecting the river bank at 37 mile Vasista left bank	427 / 87-8	9			
99		Emergent repairs to Vasista left bank during floods of 1887-8	677 / 87-8	9		Will be submitted shortly	Not yet received.
100		Billakaru Canal Taking bench mark stones	567 / 87-8	9		Completed but materials at site have to be adjusted shortly. Contd sums are outstanding against these works. The Sub Divisional Officer	Not yet attended to.
101		Emergent repairs to Vainateyan Godavari left bank during floods of July 87	386 / 87-8	11			
102		Emergent repairs to Vainateyan Godavari right bank during floods of July 87	587 / 87-8	11		has had orders to pay them at an early date. Completion Reports will be submitted as soon as the amount is paid off.	Not yet received.
103		Vainateyan Godavari Taking boundary stones in the left bank of	103 / 85-6	11		Work Completed, but materials at site have to be adjusted shortly	Not yet attended to.
104	Buckingham and Karnatic	Repairing the Deputy Superintendents Quarters	536 / 87-8	10		The delay is due to the carelessness of the Accountant	Not yet received

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

Major, R. E.,
Examiner of P. W. Accounts, Madras.

60—24-10-88.

(C. No. 136.)

NOTES.

References—G.O., No. 916 W.,
dated 20th March 1888.

This form will be compiled from the "monthly lists of works on which there has been no expenditure for three months, &c." (Form C. No. 118), after the latter are received back from Executive Engineers with their explanations.

2. There will be a separate list for each Circle, the entries in which will be arranged by divisions, ~~the work under each dividing main entered in the order of the length of time completed.~~

3. The lists will be submitted to Government on the 1st January, April, July and October, and will contain all works completed to the end of the preceding June, September, December and March respectively, thus leaving six clear months between the date on which the last expenditure was recorded and the date of the submission of the list to the Government.

4. Works will be brought forward quarter after quarter until settled, so that the list will show all outstandings.

3 bb

3rd Circle.

Quarter ending September 1888.

Quarterly list of works completed more than six months, for which satisfactory completion reports have not been received.

No. Dated 5th February 1889

Forwarded to the Secretary to Government, Public Works Departmental, General Branch, for orders,

Abstract showing the number of completion reports wanting in each division on the 31st December 1888 and the length of time overdue.

Division.	Number of months due.												
	6		7		8		9		10		11	12 and more.	
Bellary	-		-		-		4		1		1	3	3
Gooty & Adoni	-		-		-		-		-		-	1	1
Kurnool	-		-		-		1		-		-	2	2
Nandyal	1		1		-		-		1		1	1	5

* Also 2 Divisions, the figures of which are not available as yet, being incomplete owing to the transfer of records from Adoni to Kurnool.

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
1	2	3	4	5	6	7	8
1	Bullock	Bammadungam Tank in Kandikode: Repairing the	4 / 85-6	19		Completion Report is ready and referred to the Subordinate with regard to the uncleared balance of materials at site	Not yet received
2		Gurtties Tank. Repairs to	99 / 87-8	14		No Completion Report needed the charge being for land compensation	Completion Report is necessary but not yet received
3		Gurtties Tank. Compensation for land taken up for Repairing	168 / 87-8	10		No Completion Report needed for land compensation	Do Do
4		New Brickery & Potable Shed, pump &c to Verandah for garage & storing shed	80 / 87-8	14		Final bill to be made	Completion Report is not yet received
5		Constructing 3 cesterns to receive waste water from mud houses of European Infantry Barracks	58 / 85-6	16		Completion Report will follow. This was not sent by mistake up to time.	Do Do
6		Subsidiary jail at Allur	4.020 / 21.538 / 13-5-8			Reports for these will follow. They were not sent by mistake. These will be sent as soon as possible. It will be observed that the works	Do Do

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

3 1/2

966

(C. No. 136 Interc.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete.*	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
7		Repairing Quarters at Stockton	49 / 57	12		Work was suspended during rains and nothing else could be done. Estimate is amended.	Simplification. Should not be
8		Repairing Brick Court House at Stockton	77 / 87	13		Work suspended during rains and nothing else could be done. Estimate is amended.	Simplification. Should not be
9		Repairing Bungalow at Stockton	78 / 83	9		Work suspended during rains and nothing else could be done. Estimate is amended.	Simplification. Should not be
10		Repairing Court House at Stockton	83 / 85-6	9		Work suspended during rains and nothing else could be done. Estimate is amended.	Simplification. Should not be
11		Repairing Barrack at Stockton	6 / 89	9		Work suspended during rains and nothing else could be done. Estimate is amended.	Simplification. Should not be
12		Repairing to the Head Quarters Bungalow at Stockton	85 / 87	9		Work suspended during rains and nothing else could be done. Estimate is amended.	Simplification. Should not be

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

200—24.10-89.

369

(C. No. 136 inner.)

Item No.	Division.	Name of Work.	Register No. of estimate.	No. of months completed.	Completion reports received incomplete. *	Explanations of Executive Engineers.	Remarks and suggestions by Examiner.
13	Tirunelveli	Raising retaining wall of Ambasamudram Tank bund	91/97-8	11		Also Sanctioned vide Madura Chief Engineer's Memo. No. 1000/97 dated 27-8-97 for Rs. 1,000. Estimate not yet received.	Not yet received
14	Tirunelveli	Raising retaining wall of Ambasamudram Tank bund	92/97-7	9		Also Sanctioned vide Madura Chief Engineer's Memo. No. 1000/97 dated 27-8-97 for Rs. 1,000. Estimate not yet received.	Not yet received

* N.B.—Items marked thus × indicate cases in which completion reports were received, but returned to Executive Engineers to be properly completed.

Major, R. E.,
Examiner of P. W. Accounts, Madura.

60—24-10-98.

[C. No. 8.]

366

GOVT. OF MADRAS. } 1889. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 5 February 1889.

OFFICE NOTE No. 157

Enc 1.

To

W.

With reference to C. Os. No. 915 W. and 916 W. dated 20th March 1888, I forward herewith the first set of quarterly reports of completion reports overdue.

2. It will be seen that the general result is as under

Circles.	Number of Completion Reports over-due, and time overdue.							
	6 months	7 months	8 months	9 months	10 months	11 months	12 and more	Total
1st Circle	1	7	3	33	6	8	46	104
2nd Circle excluding Godavari and Nellore	1	4	3	18	4	..	12	42
3rd Circle	1	..	..	5	1	1	7	15
4th Circle	1	1	..	2	..	..	1	5
5th Circle	1	3	18	25	8	5	38	98
6th Circle	8	5	6	14	1	6	19	59
Total	13	20	30	97	20	20	123	323

KEEP-WITH Genl. No.

dated 188 .

2,000—8-10-88.

3. Comparing this with the number (889) reported in my office note dated 21st. December 1887 (C.O. No. 915 W. dated 20th. March 1888) this result seems very satisfactory; but though very considerable progress has, I believe, been made in working off the arrears of completion reports long overdue, any direct comparison between these two figures would be altogether misleading.

4. In the first place, the report made in December 1887 was based on unavoidably imperfect information. It afterwards appeared that, owing to defective system of registry in my office, a number of completion reports reported as still due, had actually been received; and though I am satisfied that the exaggeration thus caused was more than counterbalanced by the circumstance mentioned in para 6 of my note of December 1887, yet the fact remains that the figure 889 can only be taken as an approximation.

5. On the other hand, the present report is based on information received in reply to inquiries made after examination of the accounts for May, July, August and September 1888, and as far as it goes, it may be taken as correct, but unfortunately from two divisions (Nellore and Gudivada), no information whatever has been received at all, whilst from the ten other divisions noted in the margin, no replies have been received to the inquiries made after examination of the accounts for September 1888.

1. Ganjam.
2. Kistna Eastern.
3. Bellary
4. Coimbatore
5. West Coast
6. South Arcot
7. Chingleput
8. Presidency
9. Tinnevelly
10. Consulting Architect.

6. The total number of works included in all the inquiries not yet replied to, and that is to say the total number of works as to which there is reason to suppose that they may be completed, and their completion reports overdue, is 574 as detailed below:-

Divisions.	May	July	August	September	Total
Nellore	170	161	29	17	377
Ganjam	"	"	"	9	9
Kistna Eastern	"	"	"	1	1
Gudivada	"	"	113	"	113
Bellary	"	"	"	7	7
Coimbatore	"	"	"	8	8
West Coast	"	"	"	3	3
South Arcot	"	"	"	11	11
Chingleput	"	"	"	35	35
Presidency	"	"	"	5	5
Tinnevelly	"	"	"	4	4
Consulting Architect	"	"	"	1	1
Total	170	161	142	101	574

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and if it should turn out — which however is highly improbable — that completion reports are overdue in all these cases, then the grand tota would amount to 897 or eight more than reported in December 1887.

7. In these circumstances, it will be better for the purpose of comparison to exclude in both cases the Nellore, Cudivada and Kistna Eastern Divisions, the latter being the division with which Cudivada was amalg- at-ed at the time of the first repo-rt. If this is done, and if we sup-pose — which is probably not far wrong — that completion re-ports are really overdue in one half the cases for which replies to the other September enquiries are wanting, then the result will be that, excluding the three di-visions mentioned above, the total number of completion reports now overdue is 332 as against 661 rep-ed in December 1887.

8. Judging from the rate at which completion reports have been coming in during the last ten or twelve months, I have no doubt that the comparison made in the last para-graph does give a substantially correct

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representation of the progress made excluding the three specified divisions, and this progress is, I think, on the whole very satisfactory, more especially as, within the period mentioned, the machinery and arrangements for obtaining and utilizing the required information had to be devised.

9. The most satisfactory feature of the present report is the very large proportion of completion reports overdue for periods really considerable, and probably in most cases quite unnecessarily long. Of the 323 comple- -eports shown in the table in para 2, as many as 200 have been due for nine months or more. At first sight this may seem the very reverse of satisfactory, but it really shows that current reports are being promptly attended to, and that fresh arrears are not accumulating, whilst the old ones are being cleared off. The old cases will probably take some time to clear off owing mainly to the difficulty of getting at the facts and the persons required in connection with them; but the figures in the above mentioned table

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PWC.N. 1173.

show that taking six months after completion, as the utmost length of time that should ordinarily be necessary for the submission of a completion report, when once the old arrears have been worked off, the number of completion reports overdue at any time is not likely to exceed some fifty or sixty, instead of being eight or nine hundred as reported in December 1887.

10. With regard to the non-receipt of information from the Gudivada division, I must explain that the Executive Engineer is in no way responsible for the same. In fact the information was only asked for — from this division — a few days ago, considerable difficulty having been found in separating the works for which the Gudivada and the Kistna Eastern Divisions are respectively responsible. This explanation however does not apply either to Nellore or to any of the other ten divisions mentioned in para 5.

C.

Enc: 6

Genl Dept.

PUBLIC WORKS DEPARTMENT.

No. 366 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Under date the~~ 9th Febry 1889.

366 READ the following

Memorandum from the Secretary P.W. Accounts & E. No 157 of 5th Feb 89

1) The special attention of the Supdt. Govt. Press is called to the following Return in which a large number of completion reports are in arrears, many of them for several months.

Gompany total arrears		78
Kistna Eastern	"	33
Bellary	"	12
Chingleput	"	59
Penitentiary	"	25
Nowtanna	"	28

2) In Bellary 7 completion reports are overdue 12 months. In Madura 19 reports are overdue 9 months.

3) The Government trust that the next quarterly report by the Examiner will show a marked improvement in the more punctual submission of completion reports, as per para 5 of

59

(1st cancl. in disbursing of the Arrears arrears which entered in G.O. No 915 W dated 20th Cancl. PWD attention is invited of the Executives.)

20 Supdt. Govt Press
CA to Govt
Exam Accts

8/2/89

Govt. of (1889) Madras.

PUBLIC WORKS.

Dated 11/2/89

Read. Encl.

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G.O. ⅁ 734 1889 No. 3664

Completion reports

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Orders on Grantees ⅁

Yearly, submitted by the

Exr, accounts, &c —

of — overdue.

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