

- (1) பக்கங்களின் எண்ணிக்கை 76
 (2) புதுக்கித் திருப்பிய நாள் 11/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். 884 அச்சகம்
 மு. கோப்புத் தாள் எண். பலவகை

நாள் : 17-3-1892 198.

மடிக்கலோ கண்டபடி கையாளலோ கூடாது

38 Sheets

884
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

On the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th March 1892, No. 387 S.A.

I submit, herewith (by circles), the quarterly lists of completion reports overdue the 29th February 1892.

2. The following table shows by circles the number of overdue completion reports for the quarter under review:—

Circles.	NUMBER OF COMPLETION REPORTS OVERDUE AND THE TIME OVERDUE.						Total.
	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
.. .. .	1	..	..	1	1	1	3
.. .. .	1	..	..	2	..	3	6
.. .. .	1	..	..	..	2	2	5
.. .. .	..	..	..	..	1	1	2
.. .. .	..	1	..	..	..	1	2
.. .. .	..	1	..	..	1	1	3
Consulting Architect	..	..	..	..	..	..	..
Total ..	3	2	..	3	5	8	21

3. The replies to inquiries made, after the examination of accounts for November 1891, regarding works, for which it seems probable that completion reports are due, have not yet been received from Rushikulya Ganjam, Kistna Western, Kurnool, Bellary, Tanjore and North Arcot divisions.

ORDER—dated 17th March 1892, No. 884 W., Public Works.

Communicated, in continuation of G.O., No. 12 W., dated 4th January 1892, to officers concerned for early attention.

(True Extract.)

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

to Superintending Engineers,
to the Consulting Architect to Government, } with list for circle.
" Examiner, Public Works Accounts.

Exd. A. D. Xavier.
pare Copies

GENERAL.
ACCOUNT.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated March, 17th.

Recd.

Encl.

G.O., 17th Mar. 1892, No. 884 W.

MARCH.

Completion Reports

The quarterly lists of — overdue on the 29th February 1892 submitted, with remarks, by the Examiner of Public Works Accounts, communicated to officers concerned.

20TH MARCH 1888, No. 915 W., PUBLIC WORKS.

884
a

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, Godáviri East, Coimbatore, Godáviri 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

ANNEXURE.

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

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GENERAL
ACCOUNT.

Gobt. of (1888) Madras.
PUBLIC WORKS.

Dated March, 20th.

Recd.

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

MARCH.

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 —.

20TH MARCH 1888, No. 916 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Note by Colonel J. Pennycuik, 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. Pennycuik, 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.
" " " " " " 27th Oct. 1887, " 283 G.L.
" " " " " " 3rd " " " 1271.
" " " " " " 15th " " " 411 E.W.
" " " " " " 24th Sept. " " 2636.
" " " " " " 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. Pennycuik, 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 Pennycuik'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 Pennycuik'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 Pennycuik 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 Pennycuik 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

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.

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.

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.

over, under existing rules, the number of cases in which work vouchers are necessary is small.

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.

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

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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.

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 separately in a specially adapted form; that each class of irregularity be dealt with 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.

Exd. J. Moses.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1888) *M*
PUBLIC WORKS

Dated March, 20th.

Recd.

G.O., 20th March 1888, No. 91

MARCH.

Monthly Divisional Accounts

Orders on certain suggestions for the simplification of the — and the reduction of clerical work in divisional offices.

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 over-due 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

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.

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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.

20TH MARCH 1888, No. 917 W., PUBLIC WORKS.

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PUBLIC WORKS DEPARTMENT.

General.
Account.

LETTER—from

COLONEL H. R. MEAD, R.E.,

Joint Secretary to the Government of Madras,

Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

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.

I have the honor to be,

Sir,

Your most obedient servant,

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

FORT ST. GEORGE,
20th March 1888.

Exd. J. Moses.
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GENERAL.
ACCOUNT.

Gobt. of (1888) Madras.
PUBLIC WORKS.

Dated March, 20th.

Recd.

Encl.

20th March 1888, No. 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.

9TH FEBRUARY 1889, No. 366 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 5th February 1889, No. 157.

With reference to G.Os., Nos. 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 OVERDUE AND TIME OVERDUE.							
	Six months.	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more.	Total.
I Circle	1	7	3	33	6	8	46	104
II Circle, excluding Guduvada and Nellore	1	4	3	18	4	1	7	42
III Circle	1	1	1	5	1	1	7	15
IV do.	1	1	1	2	1	1	1	5
V do.	1	3	18	25	8	6	38	98
VI do.	8	5	6	14	1	6	19	59
Total ..	13	20	30	97	20	20	123	323

3. Comparing this with the number (889) reported in my office-note, dated 21st December 1887 (G.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

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

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 Guduvada), 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.

GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.
PUBLIC WORKS.

Dated February, 9th.

Recd.

Encl.

G.O., 9th Feb. 1889, No. 366 W.

FEBRUARY.

Completion Reports

Orders on quarterly reports submitted
by the Examiner, Public Works Accounts,
of — overdue.

1st MAY 1889, No. 1163 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 17th April 1889, No. 519.

In continuation of my office note No. 157, dated 5th February 1889, printed with G.O., No. 366 W., dated 9th February 1889, I beg to forward herewith a set of quarterly reports of completion reports overdue for the period ending 31st March 1889.

2. It will be seen that, as the reports stand, the general result is as under —

Circles.	NUMBER OF COMPLETION REPORTS OVERDUE AND TIME OVERDUE.							Total.
	Six months.	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and over months.	
I	1	5	1	..	3	2	48	60
II	3	10	16	7	2	2	57	97
III	1	..	2	2	..	..	8	13
IV	6	12	3	1	..	..	1	23
V	4	1	4	8	7	16	56	96
VI	1	2	2	5	3	5	21	39
Total ..	16	30	28	23	15	25	191	328

But a serious mistake has been made, in consequence of which the above figures are very incomplete.

3. When drawing up the lists of works embodied in my office note quoted at the head of this note, the registers for 1886-87 were referred to, and the fact that the works relating to previous years referred to in my office note No. 908 of 21st December 1887, printed with G.O., No. 915 W., dated 20th March 1888, were not brought forward into that register was lost sight of, and, with two accidental exceptions, those works were overlooked in subsequent inquiries and consequently in subsequent reports.

4. Completion reports are probably still due for 463 works out of the 889 works reported in December 1887, that is to say, there has been no subsequent outlay, and no completion reports have been received for these works; but I have no distinct admission from the Executive Engineers concerned that the works are completed, and I have therefore not included them in the detailed reports. As regards these works, inquiries will at once be instituted and, as far as may be proper, they will be included in the next report. In the meanwhile it is useless, under the circumstances, to attempt any review of the progress made.

5. As on the occasion of the last report the lists are also incomplete owing to non-receipt of replies from Executive Engineers, as indicated in the following table,

which shows for each division concerned the number of works regarding which unanswered inquiries were made in connection with each month's accounts:—

Divisions.	July.	August.	September.	October.	November.	December.	Total number of works.
1	2	3	4	5	6	7	8
Ganjam	..	..	9	14	23	10	56
Vizagapatam	..	..	..	..	..	10	10
Dowlaiswaram Workshops	..	..	..	..	..	3	3
Godavari Western	..	..	..	..	..	9	9
Godavari	..	..	..	..	33	5	151
Kistna Western	..	113	..	..	..	12	12
Nellore	..	..	..	..	31	22	264
Kurnool	161	29	..	21	..	13	13
South Arcot	..	..	..	..	..	18	18
Chingleput	..	..	..	17	41	39	97
Presidency	..	..	..	..	9	5	14
Trichinopoly	..	..	..	..	..	11	11
Total ..	161	142	9	52	137	157	658

6. The letter of inquiry written in connection with the accounts of December was issued only between the 7th and 13th of March, and therefore, as regards the more distant divisions at any rate, replies could not perhaps be expected yet; but as regards inquiries made in connection with the accounts for November, October and September, and even as regards December inquiries in the case of divisions which are close at hand, as, for instance, Presidency and Chingleput, there seems to be no reason why, with due attention to the matter, the information necessary for a complete report should not have been furnished in good time. No inquiry is made unless the accounts show that expenditure has been suspended for three months, and by the time the inquiry reaches the Executive Engineer concerned either (1) expenditure must have been resumed, or (2) expenditure must have been suspended for five months or more. In either case the information necessary for replying to the inquiries should be available in the divisional office. I would therefore suggest that Executive Engineers may be instructed to reply more promptly to the inquiries made.

ORDER—dated 1st May 1889, No. 1163 W., Public Works.

With his note above recorded, the Examiner, Public Works Accounts, submits a set of quarterly statements of completion reports overdue for the period ended 31st March 1889, but owing to an oversight in his office the statements are admittedly incomplete, and the Government is therefore unable to pass orders on the subject. It is hoped that every effort will be made to submit complete statements for the period ending 30th June 1889.

2. The Examiner's note will be communicated to Superintending Engineers with special reference to paras. 5 and 6 in view to all Executive Engineers being directed to reply promptly in future to the Examiner's inquiries.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. 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 six enclosures.

Exd. J. Henriens.

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GENERAL.
ACCOUNT.
Govt. of {1889} Madras.
PUBLIC WORKS.

Dated May, 1st.

Recd.

Encl.

G.O., 1st May 1889, No. 1163 W.

MAY.

Completion Reports

Orders on office note from the Examiner, Public Works Accounts, submitting a set of quarterly statements of — overdue for the period ended 31st March 1889.

30TH JULY 1889, No. 2047 W., PUBLIC WORKS.

864/15

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 17th July 1889, No. 1010.

Herewith I submit (by circles) the quarterly reports of completion reports overdue on 30th June 1889.

2. According to the information available, the total number of completion reports certainly overdue on that date was 499, of which 331 were overdue for twelve months and more. Details are shown by circles in the following table :—

Circles.	NUMBER OF COMPLETION REPORTS OVERDUE AND TIME OVERDUE.							Total.
	Six months.	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
I	8	4	7	1	..	1	51	72
II	34	15	14	2	6	6	148	226
III	4	1	..	..	..	1	39	45
IV	2	5	..	..	1	..	2	10
V	..	6	12	5	2	11	69	105
VI	7	3	5	1	2	..	22	40
Periyár circle	..	..	1	..	..	..	..	1
Total ..	55	34	39	10	11	19	331	499

3. As far as the I and V Circles are concerned, however, the above figures are very incomplete by reason of the failure of the Executive Engineers of the Ganjam, Chingleput and Presidency divisions to reply in time to the inquiries made by me regarding works for which it seems probable that completion reports are due. The following table shows in detail the divisions from which such replies are wanting :—

Divisions.	INQUIRIES MADE AFTER EXAMINATION OF ACCOUNTS FOR							Total.
	Septem-ber.	October.	Novem-ber.	Decem-ber.	January.	February.	March.	
Ganjam	9	14	23	10	40	28	53	177
West Coast	..	..	..	39	..	..	7	7
Chingleput	..	..	41	..	72	45	56	253
Presidency	..	..	..	..	116	20	14	150
South Arcot	..	..	..	..	..	..	9	9
Trichinopoly	..	..	..	..	..	..	2	2
Total ..	9	14	64	49	228	93	141	598

4. The Executive Engineer, Ganjam division, has probably very little time just now to give to comparatively unimportant matters of this sort, but in his own interests it would be better not let such arrears accumulate more than can be avoided. As regards the other divisions, it would seem that the Executive Engineers of the West Coast, South Arcot and Trichinopoly divisions should be able to furnish the information in question at least as promptly as the Executive Engineers of divisions in the

I and II Circles, who are at a disadvantage of ten or twelve days in the matter of postal transit time; and as regards the Chingleput and Presidency divisions, it is not easy to understand why they should be respectively five and three months in arrears as compared with other divisions. Para. 2 of G.O., No. 1163 W., dated 1st May 1889, does not seem to have received much attention in these two divisions.

ORDER—dated 30th July 1889, No. 2047 W., Public Works.

With his note above recorded, the Examiner submits statements of completion reports overdue for the quarter ended 30th June 1889. The circles most noticeably in arrears are the I, II and V, and the Examiner explains that the figures for the I and V Circles are incomplete owing to the failure of the Executive Engineers of the Ganjam, Chingleput and Presidency divisions to reply to inquiries.

2. The report is specially unsatisfactory as regards the Presidency and Chingleput divisions, and shows that the question of the prompt submission of completion reports still requires much attention at the hands of Superintending Engineers and Executive officers generally.

3. The lists submitted by the Examiner will be forwarded to the Superintending Engineers concerned, and the Government trust that the next quarterly report will show better results.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To the Superintending Engineers, with list for circle.
„ Examiner, Public Works Accounts.

Exd. J. Henricus.
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GENERAL.
ACCOUNT.

Gobt. of {1889} Madras.
PUBLIC WORKS.

Dated July, 30th.

Recd

Encl

G.O., 30th July 1889, No. 2047 W.

JULY.

Completion Reports

Orders on statements of — overdue for
the quarter ended 30th June 1889.

29TH NOVEMBER 1889, No. 3401 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Office note from the Examiner, Public Works Accounts, dated Madras, 16th November 1889, No. 1640.

Herewith I submit (by circles) the quarterly reports of completion reports overdue on 31st October 1889.

2. According to the information available, the total number of completion reports certainly overdue on that date was 377, of which 165 were overdue for twelve months and more. Details are shown by circles in the following table:—

Circles.	NUMBER OF COMPLETION REPORTS OVERDUE AND TIME OVERDUE.							Total.
	Six months.	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
I	1	8	3	1	..	..	45	58
II	16	48	8	9	8	2	59	150
III	1	5	2	..	..	..	5	13
IV	1	12	..	1	..	..	2	16
V	1	45	12	2	4	1	39	104
VI	..	5	1	4	1	..	15	26
Periyár	..	7	2	1	..	..	..	10
Total ..	20	130	28	18	13	3	165	377

3. As far as the I and V Circles are concerned, however, the above figures are still very incomplete by reason of the failure of the Executive Engineers of the Ganjam and Chingleput divisions to reply in time to the inquiries made by me regarding works for which it seems probable that completion reports are due. The following table shows in detail the divisions from which such replies are wanting and the number of works concerned in each case:—

Division.	INQUIRIES MADE AFTER THE EXAMINATION OF ACCOUNTS FOR											Total.
	September 1888.	October.	November.	December.	January 1889.	February.	March.	April.	May.	June.	July.	
Ganjam	9	14	23	10	40	28	53	16	24	105	11	333
Chingleput	..	..	41	39	72	45	..	45	57	194	18	511
North Arcot	..	..	..	..	..	..	..	..	..	..	20	20
Presidency	..	..	..	..	..	..	..	..	..	..	12	12
Negapatam	..	..	..	..	..	..	..	..	..	20	7	27
Tanjore	..	..	..	..	..	..	..	..	..	..	25	25
Tinnevely	..	..	..	..	..	..	..	..	..	..	1	1
Total ..	9	14	64	49	112	73	53	61	81	319	94	929

4. Putting aside the Ganjam and Chingleput divisions as to which there is practically no information at all, the present report shows a considerable improvement, the total number of completion reports known to be overdue having been

reduced from 499 to 377, whilst the number known to be overdue for 12 months and upwards has been reduced from 331 to 165. The great increase from 34 to 130 in the number overdue for seven months is probably connected in some way with the rushing of expenditure at the end of the year. The arrears are principally in the II, V, and I Circles.

5. Since the last report, the arrears in the Presidency division have been almost completely cleared off; but in the Ganjam and Chingleput divisions they have greatly increased; in fact from the former division no reply has yet been received to any one of the letters of inquiry issued, commencing with the inquiries made on the accounts of September 1888, which issued in December 1888, very nearly a year ago; and from the Chingleput division no reply has been received to any inquiry based on the accounts of November or of any subsequent month, except March, although the first of these inquiries issued in February 1889, or eight months ago. I can only bring the facts to the notice of Government.

ORDER—dated 29th November 1889, No. 3401 W., Public Works.

With his letter above recorded, the Examiner submits statements of completion reports overdue on the 31st October 1889.

2. The Government is glad to notice the general improvement which has taken place since the submission of the previous report, * but the results are very unsatisfactory in the Ganjam and Chingleput divisions. The Executive Engineer, Chingleput, will at once submit an explanation with respect to the increase of arrears in his division, and the Superintending Engineer, I Circle, will see that steps are taken to reduce the arrears in the Ganjam division.

* G.O., No. 2047 W., dated 30th July 1889.

3. The Government trusts that with closer attention to this matter and with the relaxation of rules sanctioned in G.O., No. 3197 W., dated 11th November 1889, the next report will show greatly improved results.

(True Extract.)

(Signed)

R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To Superintending Engineers,
„ the Chief Engineer, Periyár Project, } with list for Circle.
„ the Examiner, Public Works Accounts.

Exd. J. Moses.
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GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated November, 29th.

Recd.

Encl.

G.O., 29th Nov. 1889, No. 3401 W.

NOVEMBER.

Completion Reports

Orders on statements of — overdue on
the 31st October 1889.

26TH MARCH 1890, No. 972 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 17th
March 1890, No. 1477.

Herewith I submit (by circles) the quarterly report of completion reports overdue
on the 28th February 1890.

2. According to the information available, the total number of completion reports
certainly overdue on that date was 535, of which 311 were overdue for twelve months
and more. Details are shown by circles in the following table :—

Circles.		No. of Completion Reports overdue and time overdue.							Total.
		6 months.	7 months.	8 months.	9 months.	10 months.	11 months.	12 and more months.	
1st	...	1	2	2	1	3	5	133	147
2nd	...	8	13	13	13	1	30	66	144
3rd	...	2	...	...	...	...	3	10	15
4th	...	1	2	4	3	...	...	1	11
5th	...	23	2	2	21	9	56	98	211
6th	...	1	1	1	...	...	1	3	7
Total	...	36	20	22	38	13	95	311	535

3. The following table shows in detail the divisions from which replies have not
been received to inquiries made by me regarding works for which it seems probable
that completion reports are due, and also the number of works concerned in each case :—

Divisions.		Inquiries made after the examination of accounts for						Total.
		April 1889.	June 1889.	August 1889.	September 1889.	October 1889.	November 1889.	
Ganjam	...	...	105	12	11	19	11	158
Vizagapatam	...	...	...	...	...	...	7	7
Presidency	...	...	...	...	...	...	22	22
Chingleput	...	45	...	...	39	43	...	127
Tanjore	...	...	...	...	...	...	21	21
Total	...	45	105	12	50	62	61	335

4. The great increase in the total number (as shown in the first table) known
to be overdue (535 as against 377 in last report) is owing to the more complete
information now available as regards Ganjam and Chingleput. Excluding these two
divisions the number is 535 — (127 + 168) = 240 against 377 — (36 + 31) = 310
in last report, showing a substantial reduction of arrears.

5. Now that the facts as regards the Ganjam and Chingleput divisions are better known, the arrears of completion reports overdue will no doubt soon be largely reduced as has been done in other divisions, but in the matter of information there are still considerable arrears in these two divisions (see table in para. 3), four letters of inquiry *previous to November* being still unanswered in one case and three in the other.

6. The submission of the quarterly report has been slightly delayed in order to give the Executive Engineer, Chingleput Division, time to send in replies promised by him to inquiry lists which remained unanswered.

ORDER—dated 26th March 1890, No. 972 W., Public Works.

Communicated to Superintending Engineers for attention in continuation of G.O., No. 3401 W., dated 29th November 1889.

2. The general reduction of arrears is satisfactory, but the results with regard to the Ganjam and Chingleput divisions are still far from creditable. In his letter No. 7420, dated 20th February 1890, the Superintending Engineer, V Circle, reported that the arrears in the Chingleput division would be cleared by 30th April 1890.

3. The large arrears in the II Circle require the Superintending Engineer's attention.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To Superintending Engineers, with list for Circle.
To the Examiner, Public Works Accounts.

Exd. L. Passaigne.
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GENERAL.
ACCOUNT.

Govt. of {1890} Madras.
PUBLIC WORKS.

Dated March, 26th.

Recd.

Encl.

G.O., 26th Mar. 1890, No. 972 W.

MARCH.

Completion Reports

Orders on statements of — overdue on the
28th February 1890.

26TH JUNE 1890, No. 1764 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 16th June 1890, No. 3507.

Herewith I submit (by circles) the quarterly report of completion reports overdue on the 31st May 1890.

2. According to the information available, the total number of completion reports certainly overdue on that date was 385, of which 219 were overdue for twelve months and more. Details are shown by circles in the following table:—

Circles.	Number of Completion Reports overdue and time overdue.							Total.
	Six months.	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more.	
1st	6	12	9	9	4	1	66	107
2nd	16	9	18	2	4	5	48	102
3rd	1	1	...	...	...	...	9	11
4th	1	6	10	...	...	1	...	18
5th	7	3	9	2	13	8	85	127
6th	5	2	...	...	1	...	1	9
Consulting Architect	...	...	...	...	1	...	10	11
Total	36	33	46	13	23	15	219	385

3. The following table shows in detail the divisions from which replies have not been received to inquiries made by me regarding works for which it seems probable that completion reports are due, and also the number of works concerned in each case:—

Divisions.	Inquiries made after the examination of accounts for		Total.
	January 1890.	February 1890.	
Vizagapatam	...	32	32
Godavari, Western	...	5	5
Buckingham Canal	...	3	3
Periyar No. I	13	2	15
Consulting Architect	5	4	9
Total	18	46	64

4. There is a great reduction both in the arrears of information (see second table) and in the arrears of completion reports due (see first table), the number of

26TH JUNE 1890, No. 1764 W., PUBLIC WORKS.

which is now at last known within very narrow limits. The Chingleput, Ganjam and Nellore divisions are those in which the number of overdue completion reports is greatest, the number being 110, 82 and 47 respectively.

5. Considering the small number of works inquired about it is thought that No. I Periyár and Consulting Architect divisions might have replied at any rate to January inquiries which were issued on the 9th April 1890.

ORDER—dated 26th June 1890, No. 1764 W., Public Works.

Communicated to Superintending Engineers in continuation of G.O., No. 972 W. dated 26th March 1890.

2. The report shows a satisfactory reduction of arrears, but the Chingleput and Ganjam divisions continue to head the list with respect to the number of completion reports overdue. The large number of arrears in the II Circle requires the Superintending Engineer's attention.

3. Steps should be taken to expedite replies from the divisions named in para. 5 of the Examiner's note, and the special attention of the Chief Engineer, Periyár Project, and the Consulting Architect is drawn to para. 5.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To Superintending Engineers, with list for Circle.
To the Consulting Architect to Government, with list.
" Chief Engineer, Periyár Project.
" Examiner, Public Works Accounts.

Exd. J. Moses.
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5-7-90
GENERAL.
ACCOUNT.

Govt. of Madras.
PUBLIC WORKS.

Dated June, 26th.

Recd.

Encl.

G.O., 26th June 1890, No. 1764 W.

JUNE.

Completion Reports

Passing orders on the quarterly report submitted by the Examiner, Public Works Accounts, of — overdue on the 31st May 1890.

10TH OCTOBER 1890, No. 2663 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner of Public Works Accounts, dated Madras, 20th September 1890, No. 5610.

Herewith I submit (by circles) the quarterly report of completion reports overdue on the 31st August 1890.

2. According to the information available the total number of completion reports certainly overdue on that date was 121, of which 77 were overdue for twelve months and more. Details are shown by circles in the following table:—

Circles.	NUMBER OF COMPLETION REPORTS OVERDUE AND TIME OVERDUE.						Total.
	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
1st	6	2	..	1	2	23	34
2nd	6	2	3	..	1	31	43
3rd	..	..	..	..	..	..	..
4th	1	1	..	2	1	..	5
5th	3	2	1	..	..	16	22
6th	3	..	1	..	..	1	5
Periyar project ..	1	..	..	..	..	..	1
Consulting Architect ..	2	3	..	..	..	6	11
Total ..	22	10	5	3	4	77	121

3. There is a great reduction in the arrears of completion reports due (see first table), the number being only 121 against 385 as reported in the last quarterly report (see G.O., No. 1764 W., dated 26th June 1890). The Ganjam, Nellore and Chingleput divisions are those in which the number of overdue completion reports is still greatest, the number being 26, 24 and 19, respectively.

4. The following table shows in detail the divisions from which replies have not been received to inquiries made by me regarding works for which it seems probable that completion reports are due and also the number of works concerned in each case:—

Divisions.	INQUIRIES AFTER THE EXAMINATION OF ACCOUNTS FOR		Total.
	March 1890.	May 1890.	
Kistna Eastern	..	5	5
Bellary	..	17	17
Coimbatore	..	15	15
North Arcot	17	6	23
Trichinopoly	..	2	2
Total ...	17	45	62

10TH OCTOBER 1890, No. 2663 W., PUBLIC WORKS.

ORDER—dated 10th October 1890, No. 2663 W., Public Works.

Communicated to Superintending Engineers in continuation of G.O., No. 1764 W., dated 26th June 1890.

2. The report shows a great reduction of arrears, but the Ganjam, Nellore and Chingleput divisions continue to head the list with respect to the number of completion reports overdue.

3. Steps should be taken to expedite replies from the divisions named in para. 4 of the Examiner's note.

(True Extract.)

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

To Superintending Engineers, with list for Circle.
To the Consulting Architect to Government, with list.
" Examiner, Public Works Accounts.

Ed. A. Abert.
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GENERAL.
ACCOUNT.

Gobt. of {1890} Madras.
PUBLIC WORKS.

Dated October, 10th.

Recd.

Encl.

G.O., 10th Oct. 1890, No. 2663 W.

OCTOBER.

Completion Reports

Passing orders on the quarterly report submitted by the Examiner, Public Works Accounts, of — overdue on the 31st August 1890.

5TH JANUARY 1891, No. 14 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 17th December 1890, No. 7473.

Herewith I submit (by circles) the quarterly report of completion reports overdue on the 30th November 1890.

2. According to information available, the total number of completion reports certainly overdue on that date was 249, of which 48 were overdue for twelve months and more. Details are shown by circles in the following table :—

Circles.	NUMBER OF COMPLETION REPORTS DUE AND TIME OVERDUE.						Total.
	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
I	2	7	2	3	..	12	26
II	11	35	12	1	2	24	85
III	9	42	7	12	..	..	70
IV	7	16	..	1	..	1	25
V	2	11	1	..	4	6	24
VI	3	5	..	..	..	..	8
Periyar Project	1	1	..	1	..	..	3
Consulting Architect	..	..	..	..	3	5	8
Total ..	35	117	22	18	9	48	249

3. Compared with the results of the last quarter, those under review show an increase of 128 overdue completion reports, the increase being due apparently to the large number of works reported completed in March last in consequence of the rush of expenditure in that month. The Kistna Eastern, Nellore, Bellary and Coimbatore divisions are those in which the number of overdue reports is greatest, the number being 27, 56, 65 and 23, respectively.

4. The following table shows in detail the divisions from which replies have not been received to inquiries made by me regarding works for which it seems probable that completion reports are due and also the number of works concerned in each case :—

Divisions.	INQUIRIES AFTER THE EXAMINATION OF ACCOUNTS FOR			Total.
	June 1890.	July 1890.	August 1890.	
Ganjam	35	55	2	92
Gudivada	..	..	4	4
North Arcot	..	..	8	8
Tanjore	..	9	12	12
Tinnevely	17	10	5	14
Consulting Architect	..	..	16	43
Total ..	52	74	47	173

5. I beg to invite attention to the tendency to relapse into arrears as regards replies to inquiries (see second table above) and to the fact that, even after allowing for the large number of works completed in March (eight months completed), there is not, as compared with last report, any reduction of the total arrears under completion reports due (see first table).

ORDER—dated 5th January 1891, No. 14 W., Public Works.

Communicated to Superintending Engineers in continuation of G.O., No. 2663 W., dated 10th October 1890.

2. Steps should be taken to expedite replies from the divisions named in para. 4 of the Examiner's office-note, and the particular attention of Superintending Engineers is drawn to the remarks in para. 5.

(True Extract.)

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

To Superintending Engineers,
To the Consulting Architect to Government,
" Superintendent of Works, Periyár Project, } with list for circle.
" Examiner, Public Works Accounts.

Exd. A. D. Xavier.
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nb

GENERAL.
ACCOUNT.

Gobt. of {1891} Madras.
PUBLIC WORKS.

Dated January, 5th.

Recd.

Encl.

G.O., 5th Jan. 1891, No. 14 W.

JANUARY.

Completion Reports

Passing orders on the quarterly report submitted by the Examiner, Public Works Accounts, of — overdue on the 30th November 1890.

24TH MARCH 1891, No. 882 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 16th March 1891, No. 1595.

Herewith I submit (by circles) the quarterly reports of completion reports overdue on the 28th February 1891.

2. According to information available, the total number of completion reports certainly overdue on that date was 225, of which 61 were overdue for twelve months and more. Details are shown by circles in the following table:—

Circles.	Number of completion reports due and time overdue.						Total.
	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
I	12	2	8	5	22	17	49
II	1	8	5	1	8	31	69
III	6	6	1	2	7	1	5
IV	4	2	6	2	4	2	29
V	13	1	1	1	1	1	13
VI	17	6	11	1	8	1	16
Consulting Architect	..	..	..	..	..	..	43
Periyár No. I ..	..	..	..	..	..	..	1
Total ..	53	24	21	22	44	61	225

3. On the whole there is a reduction of 24 as compared with last report. The Ganjam, Nellore and Consulting Architect divisions are those in which the number of overdue completion reports is greatest, the total numbers being 40, 40 and 43, respectively, and these divisions are also the worst as regards completion reports overdue for an abnormal length of time, thus—

	Eleven months.	Twelve months and more.	Total for eleven months and more.
Ganjam	19	15	34
Nellore	4	23	27
Consulting Architect	..	8	8
Total ..	23	46	69

These three divisions being accountable for 69 out of 105 completion reports overdue for eleven months and more.

4. As far as Ganjam is concerned it appears from the Executive Engineer's remarks that nearly all the abnormal arrears (over eleven months) will be cleared off before the next report is due.

5. In Nellore the abnormal arrears appear to be to some extent due to delay on the part of the revenue authorities in settling compensation. There are seven cases in which the settlement has apparently taken two or three years and eight in which it has taken already at least twelve months, counting in each case only from the completion instead of from the beginning of the work. This seems to require attention. Of the remaining 29 cases some ten or twelve will apparently be cleared off by next report.

6. In the Consulting Architect's division there are three or four cases in which the closing of the accounts have been delayed for nearly two years.

7. The following table shows in detail the divisions from which replies have not been received to inquiries made by me regarding works for which it seems probable that completion reports are due and also the number of works concerned in each case:—

Divisions.	Inquiries after the examination of accounts for				Total.
	August 1890.	September 1890.	October 1890.	November 1890.	
Ganjam	..	..	20	24	44
Vizagapatam	..	..	..	8	8
Bellary	..	..	21	21	42
North Arcot	..	..	..	47	55
Nagapatam	..	..	..	20	20
Periyár No. I	..	..	..	2	11
Total	8	7	43	122	180

The Executive Engineer, North Arcot division, has not yet returned the inquiry list for August 1890, which was forwarded to him on the 8th November 1890, and there is considerable delay in No. I Periyár division.

ORDER—dated 24th March 1891, No. 882 W., Public Works.

Communicated to Superintending Engineers for attention in continuation of G.O. No. 14 W., dated 5th January 1891.

2. Paragraph 5 of the Examiner's office-note, in regard to delay on the part of the Revenue authorities in settling compensation for land, will be considered in the Revenue Department.

(True Extract.)

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

To Superintending Engineers,
To the Consulting Architect,
" Superintendent of Works, Periyár Project, } with lists.
" Examiner, Public Works Accounts.
" Revenue Department.

Exd. S. J. Pereira.

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GENERAL.
ACCOUNT.

Govt. of {1891} Madras.
PUBLIC WORKS.

Dated March, 24th.

Recd.

Encl.

G.O., 24th Mar. 1891, No. 882 W.

MARCH.

Completion Reports

Passing orders on the quarterly report submitted by the Examiner, Public Works Accounts, of — overdue on the 28th February 1891.

29TH JUNE 1891, No. 1747 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 19th June 1891, No. 3409.

I beg to submit herewith (by circles) the quarterly reports of completion reports overdue on the 31st May 1891.

2. According to the information available in my office the total number of completion reports, certainly overdue on that date was 368, of which 85 were overdue for twelve months and more. Details are given by circles in the following table:—

Circles.	NUMBER OF COMPLETION REPORTS DUE AND TIME OVERDUE.						Total.
	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
I	6	15	9	4	1	24	59
II	10	11	10	18	5	32	86
III	4	..	5	3	8	1	21
IV	4	3	3	8	2	2	22
V	6	3	9	2	1	3	24
VI	43	13	11	4	..	2	73
Consulting Architect	20	20	..	16	6	20	82
Periyár No. I	..	..	..	..	..	1	1
Total ..	93	65	47	55	23	85	368

which shows an increase of 143 when compared with last report. This result which can hardly be considered satisfactory is no doubt mainly due to increased activity in completing works in the last few months of this year, but apart from this it would seem from a comparison of the figures now reported with those of the last report that no progress whatever has been made in clearing off arrears existing at date of last report.

2. The following table shows in detail the divisions from which replies have not been received to inquiries made by me regarding works for which it seems probable that completion reports are due and also the number of works concerned in each case:—

	INQUIRIES AFTER THE EXAMINATION OF ACCOUNTS FOR						Total.
	September 1890.	October 1890.	November 1890.	December 1890.	January 1891.	February 1891.	
Visagapatam	..	..	..	..	..	10	10
Godavari Western	..	..	..	..	..	17	17
Bellary	..	..	..	..	13	6	19
North Arcot	..	..	..	13	11	17	28
Consulting Architect	..	..	..	3	7	4	13
Periyár No. I	7	2	2	..	..	..	25
Total ..	7	2	2	16	31	54	112

3. There is very serious delay in the No. I Periyár division in replying to the inquiries made. Indeed it would seem that the Superintendent of Works does not give the slightest attention to the matter. The inquiries should be very easy indeed to answer.

ORDER—dated 29th June 1891, No. 1747 W., Public Works.

Communicated to Superintending Engineers in continuation of G.O., No. 882 W., dated 24th March 1891.

2. The increase in the number of completion certificates overdue is unsatisfactory, and the attention of the Executive Engineers concerned should be specially called to the subject.

3. The inquiries referred to by the Examiner in his para. 2 should be replied to without delay.

4. The Superintendent of Works, Periyár Project, will submit a special report in reply to the charge made in para. 3 of the Examiner's office-note.

(True Extract.)

(Signed) A. C. SMITH, Lieut.-Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To Superintending Engineers,
To the Consulting Architect to Government,
" Superintendent of Works, Periyár Project,
" Examiner, Public Works Accounts. } with list for circle.

Exd. W. J. Lewis.
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GENERAL
ACCOUNT.

Govt. of {1891} Madras.
PUBLIC WORKS.

Dated June, 29th.

Recd.

Encl.

G.O., 29th June 1891, No. 1747 W.

JUNE.

Completion Reports

Passing orders on the quarterly report
submitted by the Examiner, Public Works
Accounts, of — overdue on the 31st May
1891.

28TH SEPTEMBER 1891, No. 2590 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 18th
September 1891, No. 5664.

I beg to submit herewith (by circles) the quarterly report of completion reports
overdue on the 31st August 1891.

2. According to the information available in this office, the total number of
completion reports overdue on that date was 345, which shows a reduction in number
of 23 completion reports as compared with the last report.

3. The following table shows by circles the number of overdue completion
reports for the quarter under review:—

Circles.					NUMBER OF COMPLETION REPORTS DUE AND TIME OVERDUE.						Total.
					Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
I	..	..	..	..	14	4	9	14	7	15	63
II	..	..	..	..	17	18	11	7	7	44	104
III	..	..	..	..	1	1	1	1	2	9	15
IV	..	..	..	..	6	3	1	2	3	7	22
V	..	..	..	..	1	4	2	4	2	10	23
VI	..	..	..	..	7	11	11	22	1	9	61
Periyár No. I	..	..	..	..	7	1	2	3	5	5	23
Consulting Architect	..	..	..	..	3	9	2	2	3	15	34
Total ..					56	51	39	55	30	114	345

4. The replies to inquiries made by me after the examination of accounts for
May 1891 regarding works for which it seems probable that completion reports are
due have not yet been received from Godávári Western, Negapatam and Bellary
divisions.

ORDER—dated 28th September 1891, No. 2590 W., Public Works.

Communicated to Superintending Engineers in continuation of G.O., No. 1747 W.,
dated 29th June 1891.

2. The inquiries referred to in para. 4 of the Examiner's note should be replied
to without further delay.

3. Efforts should be made to reduce the large number of overdue completion reports in the I, II and VI Circles.

(True Extract.)

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

To Superintending Engineers,
To the Consulting Architect to Government, } with list for circle.
" Superintendent of Works, Periyár Project,
" Examiner, Public Works Accounts.

8/14/92

GENERAL.
ACCOUNT.

Gobt. of {1891} Madras.
PUBLIC WORKS.

Dated September 28th.

Recd.

Encl.

G.O., 28th Sept. 1891, No. 2590 W.

SEPTEMBER.

Completion Reports

Passing orders on the quarterly report submitted by the Examiner, Public Works Accounts, of — overdue on the 31st August 1891.

14TH NOVEMBER 1891, No. 3053 W., PUBLIC WORKS.

884
33

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 6th November 1891, No. 6822.

With reference to G.O., No. 2590 W., dated 28th September 1891, and similar orders which are issued quarterly, I beg to suggest the desirability of a modification of the rules respecting completion reports.

2. In the lists on which the Government Order quoted was based, which are sent herewith in original (for favour of return), a comparison has been made between the amount of sanctioned estimate and of outlay, and it will be noticed that in most cases the works were insignificant both in character and outlay, that in many cases works were executed within sanctions, and that where excesses occurred they were trifling. Out of the 345 works included in the list for which completion reports were overdue, only 26 (as specified in enclosed list) would appear to call for the submission of such documents.

3. Divisional offices are, as a rule, overburdened with clerical work, and I know from considerable experience that in consequence of this the preparation of completion reports is put off from week to week, in the hope of finding a more convenient time for the work. It will therefore be an appreciable relief to them to be saved the trouble of sending in completion reports for any but the works specified below, and I would earnestly recommend that the lists herewith submitted may be accepted in lieu of completion reports for the other works.

4. I propose to deal in a similar way with the report of overdue completion reports for the current quarter, and with effect from 1st December 1891 I would propose, for favorable consideration of Government, the following procedure in respect of (i) all annual repairs, (ii) special repairs and original works for this department (that is works for which completion certificates are not required) costing Rs. 5,000 and less:—

- (i) that completion reports be dispensed with;
- (ii) that in place of them a simple statement (in the enclosed form) be furnished to the Examiner by each Executive Engineer monthly of all completed works or repairs showing nothing beyond—
 - (a) number and date of sanctioned estimate;
 - (b) name of work;
 - (c) amount of sanctioned estimate;
 - (d) amount of outlay (to nearest rupee);
 - (e) differences between (c) and (d), excesses being entered in red ink.
- (iii) that these lists after verification be forwarded by the Examiner to Superintending Engineers.

5. I do not think the absence of completion reports for these works or repairs will in any way diminish the control of Superintending Engineers over Executive Engineers in reference to outlay, as I believe Superintending Engineers are furnished, by means of progress reports and other returns, with full particulars as to progress and cost of works long before completion reports reach them.

2. The statement of overdue completion reports for the quarter ending 30th November 1891 will be similarly dealt with; and, with effect from the 1st December next, the procedure sketched in paragraph 4 of the Examiner's note will be adopted, the form of "completion statement" being modified as suggested in paragraph 4 of the Chief Engineer's note. The form thus revised will be issued as soon as possible by the Examiner for use by Executive officers.

EXD. A. AUBERT
8/1/35

4

14TH NOVEMBER 1891, No. 3053 W., PUBLIC WORKS.

3. The completion reports necessary under these orders should be submitted within three months from the date of last payment for works.

(True Extract.)

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

To the Chief Engineer for Irrigation.
" Superintending Engineers.
" the Consulting Architect.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts, with statements.

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1891} Madras.
PUBLIC WORKS.

Dated November, 14th.

Recd.

Encl.

G.O., 14th Nov. 1891, No. 3053 W.

NOVEMBER.

Completion reports

Certain modification of the rules respecting — proposed by the Examiner, Public Works Accounts, with slight alterations suggested by the Chief Engineer, approved and ordered to be at once carried into effect.

4TH JANUARY 1892, No. 12 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner of Public Works Accounts, dated Madras, 18th December 1891, No. 7934.

I submit herewith (by circles) the quarterly lists of completion reports overdue on the 30th November 1891, prepared in accordance with the orders contained in G.O., No. 3053 W., dated 14th November 1891.

2. The following table shows by circles the number of overdue completion reports for the quarter under review :—

Circles.	NUMBER OF COMPLETION REPORTS DUE AND TIME OVERDUE.							Total.
	Three to six months.	Seven months.	Eight months.	Nine months.	Ten months.	Eleven months.	Twelve and more months.	
I	1	1	2	..	1	..	1	6
II	2	2	..	..	..	..	9	13
III	1	..	..	..	..	..	..	1
IV	3	..	1	..	..	..	2	6
V	1	..	1	..	..	..	1	3
VI	4	..	..	..	..	..	..	4
Consulting Architect ..	..	..	1	..	..	..	1	2
Total ..	12	3	5	..	1	..	14	35

2. All special and extraordinary repairs and all original works costing less than Rs. 5,000 each which have been completed down to the 30th November 1891, will, under the orders quoted, be treated as if completion reports had been received for them; but in respect of works of this class completed after the 1st of December 1891, the completion statements ordered in the Government Order above quoted will be required from Executive Engineers and accepted in lieu of regular completion reports.

ORDER—dated 4th January 1892, No. 12 W., Public Works.

Communicated, in continuation* of G.O., No. 3053 W., dated 14th November 1891, to officers concerned for early attention.

(True Extract.)

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

To Superintending Engineers,
„ the Consulting Architect to Government, } with list for circulation.
„ the Examiner of Public Works Accounts.

Exd. S. J. Pereira.
Spare Copies

KEEP-WITH CURRENT No.

GOVT. OF MADRAS. } 1892. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

189

Madras, 15 March 1892.

OFFICE NOTE No. 387 SA

To W. 1892 Enc 7

I submit herewith (by circles) the quarterly lists of Completion Reports overdue on the 29th February 1892.

2. The following table shows by circles the numbers of overdue Completion Reports for the quarter under review:—

Circles	Number of Completion Reports overdue at the time overdue						Total.
	7 months	8 months	9 months	10 months	11 months	12 and more months	
1 st				1	1	1	3
2 nd	1			2		3	6
3 rd	1						1
4 th	1				2	2	5
5 th					1	1	2
6 th		1					1
Consulting Architect		1			1	1	3
Total	3	2		3	5	8	21

3. The replies to inquiries made after the Examination of accounts for November 1891, regarding works for which it seems probable

GENERAL ACCOUNT.

Govt. of {1892} Madras. PUBLIC WORKS.

Dated January, 4th.

Recd. Encl.

G.O., 4th Jan. 1892, No. 12 W.

JANUARY.

Completion Reports

The quarterly lists of — overdue on 30th November 1891, submitted with remarks by the Examiner of Public Works Accounts, communicated to officers concerned.

that Completion Reports are
 due, have not yet been re-
 ceived from Dushikulya
 Ganjam, Kistna Western,
 Kurnool, Bellary, Ganjam
 and North Arcot Divisions

P. W. CURRENT No. 2864

No. 2590. Wd 28-9-91
 -- 3053 Wd 14-11-91
 -- 12 Wd 4-1-92

2 P. 5 Encl 7
 Recd. 16-3-92

No. 884 Wd 17 March 1892

Communicated
 in continuation of G.O.
 No. 12 Wd 4 January
 1892, to officers
 concerned, for
 early attention

D. 171 W.P. 17.1.92

To Supply Engrs with list
 C.A. to Govt. for order
 Engr. P.W. Dept. 3/3

884
 38

Ch 9864
Govt. of Madras
PUBLIC WORKS.

Dated

Recd.

G.O. 17th March 1892 No. 887-3

Completion Reports

The quarterly list of
overdue on the 29th February
1892, submitted with
remarks by the Examiners
of P.W. accounts, Comd. to
officers concerned—

38

Fr 18/3

Te. 17/3

170
12

that Completion Reports
due, have not yet been
received from Quota
Ganjam, Kistna &
Kurnool, Bellary
and North Arc