Public Works (1899) Department.

G.O., No. 1808 W

DATED 13: July 1899

14/7/99

[Despatch Abstract.]

28/15

Revision of estimates:

Directing that, in view to the reduction of the number of estimates which require revision, care and forethought should be exercised by officers of the P.W. Dept ~~as~~ in regard to ~~regarding~~ the completeness of the details and adequacy of the rates in estimates submitted by them, and observing that, in future, severe notice will be taken of cases where excesses are due to obvious carelessness either in designing, estimating, or fixing rates.

P. W. 25.
150-27-4-99.

T/B.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

BUILDINGS AND ROADS.
CIVIL WORKS.

Government {1899} of Madras.

PUBLIC WORKS.

Recd.
} 1899.
Regd.

Enclosures

Spare copies

G.O., No. 1808 W., 13th July 1899.

JULY.

Revision of Estimates

Directing that, in view to the reduction of the number of estimates which require revision, care and forethought should be exercised by officers of the Public Works Department in regard to the completeness of the details and adequacy of the rates in estimates submitted by them and observing that, in future, severe notice will be taken of cases where excesses are due to obvious carelessness, either in designing, estimating, or fixing rates.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper:—

Note by the Chief Engineer, Public Works Department.

It has been brought to the notice of the Chief Engineer that some misunderstanding exists in the department concerning the intention of Government with regard to the revision of sanctioned estimates. In G.Os., No. 2755 W., dated 26th October 1898, and No. 2993 W., dated 23rd November 1898, sanctioning the excess expenditure on the Pottinghi-Koraput road and the Tadpatri Taluk cutcherry, orders were issued on which a strained and (in the opinion of the Chief Engineer) exaggerated interpretation has been placed.

2. It has been represented that these orders imply that, in future, Executive Engineers will be expected to frame estimates which cannot be exceeded, that if they are exceeded no excuses will be accepted, and that the officer who framed the estimate will be liable to pay the difference between the sanctioned estimate and the actual cost of the work. It has been further said that responsibilities far in excess of those contemplated by the Public Works Department Code are being thrust on officers of the department, and that the orders, if enforced, must result in enhancing the cost of works carried out in future.

3. The Chief Engineer wishes to point out that these views are quite erroneous. In carrying out Engineering works in this country, especially in remote places and in districts where the multifarious duties and the wide extent of the charges of Executive Engineers render close personal supervision impossible, excesses have been, and will continue to be unavoidable. It is, however, believed that with care and forethought the number of estimates which require revision can be largely reduced.

4. In Public Works Circular No. 4327 C., dated 26th October 1897, instructions are given regarding the preparation of estimates and the submission of revised ones when necessary. These instructions, which are in strict accordance with the Code rules on the subject, will, if observed, render the numerous unsanctioned excesses which have occurred much less frequent than heretofore.

21st June 1899.

(Signed) W. B. deWinton,
Chief Engineer.

Order—No. 1808 W., dated 13th July 1899.

Government concurs in the views expressed by the Chief Engineer in the above note and takes this opportunity of informing officers of the department that, while affirming the principle that Executive Engineers are primarily responsible for the completeness of the details, and adequacy of the rates in estimates submitted by them, it will be willing to accept reasonable explanations for excesses in the future, as it has done in the past. Revised estimates, when necessary, must, however, be submitted directly the need for them is foreseen in strict accordance with Code rules on the subject.

2. Cases where excesses are due to obvious carelessness, either in designing, estimating or fixing rates, have been more numerous than they should be and severe notice will be taken of failures in these respects in future.

3. Government, however, trusts that attention having been called to the matter, officers of the department will see that their estimates are as complete as care and forethought can make them.

(True Extract.)

Under Secretary to Government.

To Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Lighthouse Division.
,, the Chief Engineer for Irrigation.
,, the Examiner, Public Works Accounts.

Exd, T. K. Narayana Aiyangar.

K/ [1,000—5-11-98.]

Fr No 5 clerk CN-1568

P.W. DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. of 189 , dated , from
" " " 189 , " , ,
" " " 189 , " , ,

Note by the Chief Engineer D.P.W. dy 21.6.99

ORDER.—No. 1808 W dy 13-7-99

~~H.G. The Governor~~

3 P

not circulate

Appd.
A.E.H.
8.7.99

I/13 CMB

Government concurs in the views expressed by the Chief Engr. in the above note and takes this opportunity of informing officers of the Department that while affirming the principle that Executive Engineers are primarily responsible for the completeness of the details [illegible], and adequacy of the rates in Estimates submitted by them, it will be willing to accept reasonable explanations for excesses in the future, as it has done in the past, ~~but~~ Revised Estimates, when necessary, must however be submitted directly ~~their necessity~~ the need for them is foreseen in strict accordance with Code rules on the subject.

1K.21/6. p.107.

2 Cases where excesses are due to obvious carelessness either in designing, estimating or fixing rates have been more numerous than they should be and severe notice will be taken of failures in these respects in future.

3 Government however trusts that ~~having called~~ attention ~~to the matter~~ having been called to the matter, officers of the Dept will see that their estimates are as complete as care and forethought can make them.

21-6-99

To
S.Es
The C. A to Govt
" Supt of Works L. H. Dn
" Chief Engineer for Irrigation
" Exam P.W.A

D. D. 7/7/99

18

Note by E. W.

It has been brought
the notice of the Chief Engi
that some misunderstandi
exists in the departmen
concerning the intention
Government with regard
the revision of sanctioned
estimates. In G.O.s Nos
2755W d/ 26-10-98 ~~23-11-98~~ and
No 2993W d/23-11-98,
sanctioning the excess
expenditure on the Pottingi
Koraput Road and
the Tadpatri Taluq
Cutchery, ~~instructions~~
orders were issued on whic
a strained and (in the
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has been placed.

α Flag L

β Flag L

2 - It has been represented
that these orders imply
that in future Executive
Engineers will be expected
to frame estimates
which cannot be exceede
that if they are exceeded no

Excesses will be ~~except~~ accepted, and that the officer who framed the Estimate will be liable to pay the difference between the sanctioned Estimate and the actual cost of the work. ~~They~~ It has been further said ~~consider~~ that responsibilities far in excess of those contemplated by the P.W D. Code are being thrust on ~~them~~ officers of the Dept and that the orders, if enforced, must result in enhancing the cost of works ~~in the~~ carried out in future.

3. The Chief Engineer wishes to point out that these views are quite erroneous. In carrying out Engineering works in this country, especially in remote places and in districts where the multifarious duties and the wide extent of the charges of Exec. Engineers render close personal supervision impossible, excesses have been, and will continue to be unavoidable. It is however believed that with care and forethought the number of estimates which require revision can be largely reduced.

Flag N

4. In P.W. Circular No 4327C d/ 26.10.97 instructions are given regarding the preparation of Estimates and the submission of revised estimates when necessary. These instructions, which are in strict accordance with the Code rules on the subject, will, if observed, render the numerous unsanctioned excesses which have occurred much less frequent than heretofore — H.E.L. 6/6

21.6.6

Russell said with reference to the extract from his note which was sent to Davidson that it could not be taken as an expression of his views. Govt had already passed the orders and he was only pointing out that it was necessary to fix a time from which they should have effect.

It is difficult to reconcile this with his note dated 15.11-98 wherein the first orders relating to revised estimates are to be found in Circular 4327 C d/ 26 Oct 97.

Mr Russells [illegible] mentioned he says ~~that~~ he had only just seen this Circular and before seeing it he had drafted a memo "very much in the same lines"

This certainly would justify any one in supposing he agreed with your views — in fact he says that before he knew that they were [illegible] he wrote a memo similar to the one you had already written

HC Jaren

D.W.

Will you please draft an explanatory S.O. on this subject.

W.W.L.
14.6.99

HC. Please send these papers to Madras at once

HCl
14/6

Hr

Please place on DW's table.

MM
14/6/99

DW/ Submitted

JJ 15/6/99

DW

C No. 1568.

DW

This paper must, it is presumed, be submitted to I.R. with a note suggesting that it be recorded.

Mr Paul however in para 3 asks for a statement in some detail of the items of the estimate in which carelessness is shown, & in paras 4 & 5 he criticises the Chief Engineer's remarks with regard to revised estimates & finally asks for a definition of the term "personal responsibility".

For orders as to what remarks are to be made on these points.

R.R.
1.6.99

W

I ordered this file to be sent up to you for orders on your return from Privilege Leave in accordance with your oral orders, & thought it had gone to you long ago.

2. I suggest

be recorded

No 1568.

H.E. [illegible]

H.E. The Govr.

Note for orders.

C.S.'s Note on Mr Smith's letter & No 4301/52 dated 11 Feb 58

Submitted for orders with special reference to the proposals in paras 5 & 12 - I respectfully invite Your Excellency's attention to the closing note, but the matter in question involved is one of considerable importance to the Dept, & a consideration of it will not be a waste of time

8.6.[illegible]

Note by C.E.

1. This file has been held over during my absence on leave, & I saw it for the first time 2 days ago.

Flag E 2. In G.O. No 2952 W. dated 20 Nov. 87, the S.E. I Circle was directed by Govt's orders, to report the name of the officer who prepared the original estimate for constructing a Dep. Tahsildar's Office at Kottapeta Godavari Dist.

Flag P 3. The S.E. replied in his letter of 12.1.88 that the original estimate was prepared & was signed by Mr W.J. Hurley Asst Engr. when in charge of the Godavari Western Dn. during the absence of Mr J.S. Paul, Ex. Engr. on 3 mo. privilege leave.

4. The S.E. V Circle was then asked in

Flag M Memo. 449 C of 21 Jan 88. to ascertain from Mr Paul whether he could say by whom the original estimate

Flag N was prepared, & Mr Paul replied in his letter No 4301 [illegible] dated

11 Feb 89. to the effect that the only fact he can recall to memory concerning the preparation of the estimate ~~by the Dy Tahsildar~~ is that it was the selection of a site for the building, & that to the answer the question put to him, it is ~~[illegible]~~ necessary that all papers connected with the work shd be sent to him, & that he be allowed to go to the Godavari to examine the records -

Mr Paul has now gone on 6 months leave to England, & as the Secy of State has offered him the terms of retirement which he applied for in his memorial, it is unlikely that he will return.

He is, also, a capable officer who would probably have ~~had a satisfactory~~ been

2

able to exonerate himself from blame in the matter. That this is admitted therefore, that ~~the~~ his letter, so far as it concerns this particular estimate, may be recorded, & the matter allowed to drop -

6. In paras 4 to 7, however, of his letter Mr Paul complains ~~[illegible]~~ of the action taken by me in Circular No 4327 C dated 26 Oct 1887. & in my notes to G.O.s 2755 W & 2933 W dated 26.10.88 & 23.11.88 (of which latter he took of that date) - ^ means 2993 W of that date) this Circular, & ~~the~~ G.O.s referred to are probably hesitate - They refer to the unsatisfactory state of things which ~~[illegible]~~ exists with regard to the Dept in the matter ~~[illegible]~~ of estimates which need revision, & they ~~Circular~~ are ~~for~~

^ he says that the orders have caused a feeling of dismay in the Dept,

Flag N. 2657

& Flag L

& he asks for ^ a definition of the term 'personal responsibility' used in the G.O.s

Flag

~~attempt~~ intended to call the attention of the officers of the Dept to ~~the~~ the matter, with a view to the improvement which no one can deny is needed.

7. The substance of Mr Paul's complaint is

(1) that more responsibilities are to be laid upon an Engineer in Madras than is intended in the Govt. of India Code

(2) that the Chief Engr appears to consider that it is possible for an Engineer to make an estimate that will never need revision except on the rare occasion of additions or deviations that cannot be foreseen

(3) that the Chief Engr appears to consider that carelessness in the preparation of estimates in Madras is much worse in the present time than formerly

(4) that the Chief Engr appears to consider

that Ex. Engrs who submit estimates that are subsequently revised should be held personally responsible.

8. With regard to (1) ~~it~~ I may, in ~~the first place,~~ point out that the Circular & the subsequent orders are addressed to all officers of the Dept. and that the duties of Supdg Engrs with regard to ~~the accuracy & adequacy~~ excesses over estimates ~~of estimates~~ are just as important as those of Ex. Engrs. They are laid down in Code Vol. I Chap III Paras 29, 32, 38, 39, 43, and those of Ex. Engrs are given in paras 63, 78, 79, & 85 of the same chapter & in Vol. II Chap II para 170. A careful perusal of these ~~Chaps~~ paras will, I think, show conclusively that both Supdg Engrs and

[illegible]
~~athe~~ [illegible]

Engineers are responsible for the accuracy and adequacy of estimates and that unsanctioned excesses do not occur on them. — I cannot see that either the Circular or the subsequent orders place greater responsibility on officers than the Code enforces. —

9. With regard to (2) I presume Mr Paul takes his idea from paras 2 & 3 of the Circular. — Thus there can be no doubt that the necessity for revised estimates arises chiefly from one or more of the following causes

(1) insufficient provision of quantities in the original estimate

This, as I say ~~$~~ in the Circular, & repeat now, is due to carelessness & should never be allowed to occur

(2) inadequate rates in the original estimate

With regard to this, I say in my

X
Flag 2

X rates printed with G.O. No 2852 of 23 Nov—98, to which Mr Paul's letter is a reply "until the Rates Committee (recently ordered) has completed its labours, it is not likely that the district schedule can be considered a safe guide in determining rates." — Mr Paul must therefore, I presume, have known, when writing his letter, that stress was not likely to be laid at present on this point in fixing the responsibility of officers

(3) Additions & deviations

which I say in the Circular may be unavoidable, but can certainly be made of much less frequent occurrence by greater care & foresight. — ~~Mr Paul~~ As a matter of fact Govt. accepts such deviations & additions in any revised estimate that comes up, & it will always be necessary to do so.

10. With regard to (3), I certainly ~~say~~ use the words have in the Circulars "the much-too-frequent necessity that now appears to exist" but I did not mean thereby to imply that such a state of things had never before existed, or was worse than usual now. On the contrary I am well aware of the fact that it has always existed, & it is because I think it is time that the Dept should set its house in order that I penned the Circulars & wrote the note attached to the G.O.s

11. With regard to (4) there is nothing in either Circulars or G.Os to shew that officers who have good reasons for excesses over estimates will suffer in the future any more than they have in the past. Engineers ~~estimates~~ exceed their estimates all the world over, even when they have every appliance ready to hand & complete knowledge of the price of labour & material and I am well aware of the fact that amid the many difficulties attendant on carrying out engineering works in this country, especially in remote places, far removed from many materials & appliances, & amid the numerous duties respectively of P.W.D. officers, & the wide extent of their charges, excesses have been & will continue to be unavoidable — but I maintain that, with care & forethought, they can be made less frequent than they are at present, & that is the sole object of Circulars & G.Os.

12. In para 5 of his letter Mr Paul says that the orders have caused a feeling of dismay in the Dept, & he asks if they are necessary & whether it

intended.

must not be admitted that a
fairly frequent revision of estimates
is an unavoidable following evil.
With regard to the "feeling of doing"
I have had evidence to prove that
some other officers interpret the
G.O.s to mean that they will in
future be made to pay the
difference between original & revised
estimates, whatever the cause of
excess. & I have been assured
that to protect themselves from
this liability officers will at once
proceed to raise rates above
the correct figures. I do not
understand how they can place
such an interpretation on the
G.O.s & I refuse to believe that
any officer of the Dept could
take such an unprincipled
course as that indicated
above. But it rather has evidently
been his understanding in

the matter, it may be well to
issue an order defining the
orders already issued in the above
I have given in para 11 above
by that officers who have good
reasons to give for excesses will
suffer no more in the future
than in the past, whereas repeated
carelessness & negligence will be
brought home to them.

13. Mr Dack questions whether the mo
in the orders. Neither he nor
any other officer in the Dept
can deny that the revision of
estimates so frequently due to
carelessness & negligence is a state of things certainly
as this state of things that there
it is absurd to say
is no need for improvement.
I admit that "a fairly frequent
revision of estimates may be
unavoidable" – the present need to

Revision is in my opinion ~~not~~ unduly frequent — because an officer in Madras — Mr Harris — who never has a revised estimate — why? because he takes infinite care & trouble in their preparation — He is of course much more favourably situated than officers in the mofussil — his works being close together, skilled labour & materials & plant being at his door, & his subordinate staff a large one, & I do not expect officers up country to reach his standard of perfection, but I do expect them to make it their ideal & to strive to reach it — It is, after all, the man ~~and~~ & not the place — Before Mr Harris' arrival revised estimates were, I believe, almost as frequent in Madras as up country —

11. Finally, Mr Paul, in para 7 of his letter, asks for a definition of the term 'personal responsibility'. The definition is that officers who are guilty of flagrant neglect or breaches of Code Rules will be made to suffer for it in some form or other as Govt. may direct — If Code rules can be broken with impunity, the Code might as well be torn up. Mr Paul says "the call for explanation is in itself a considerable punishment to most officers" — I can only tell officers that they have it in their power to render such calls unnecessary.

[illegible]

[illegible]

P. W. DEPARTMENT. 2

READ the following :—

Note by the Chief Engineer, P.W.D, on letter from Mr J. E. Paul, Ex. Engineer, Chingleput Dn, No: 4301 S.E. of 11 Feb. 1899.

Explanation from Mr Paul in regard to the preparation of the original estimate for the Dy Tahsildar's office at Kottapala

Circulated to His Excellency the Governer

FOR ORDERS

A Draft explanatory G.O. as proposed, might should be put up.

A.E.H.
12.6.99

Submitted for orders, with special reference to the proposals in Paras 5 + 12. I regret having to trouble His Excellency with this long note, but the question involved is one of considerable importance to the Department, and a consideration of it will not be a waste of time.

W Bell
3d. 6. 99

Note by the Chief Engineer, P.W.D.

1. This file has been held over during my absence on leave, and I saw it for the first time two days ago.

× Flag E

2. In fo.× No. 2992 W of 23rd November 1898, the Superintending Engineer, V Circle, was directed by His Excellency's orders, to report the name of the officer who prepared the original Estimate for constructing a Deputy Tahsildar's office at Kottapeta, Godavari District.

θ Flag P

3. The Superintending Engineer replied in 48θ G.C. of 12th January, 1899 that the original Estimate referred to was signed by Mr. W. J. Harley, Assistant Engineer, when in charge of the Godavari Western Division, during the absence of Mr. J. E. Paul, Executive Engineer on 3 months' privilege leave.

⊗ Flag M

4. The Superintending Engineer, V Circle, was then asked in memo.⊗ 449 C of 21st January 1899, to ascertain

from Mr Paul whether he could say by whom the original Estimate was prepared, and Mr Paul replied in his letter No 4301$^{\times}$ S.E. dated 11 Febr '99, to the Effect that the only fact he could recall to memory concerning the preparation of the Estimate was the Selection of a Site for the building, and that to answer the question put to him, it is necessary that all papers connected with the work should be sent to him, or that he be allowed to go to the Godavari to examine the records.

× Flag U

5. Mr Paul has now gone on 6 months' leave to England, and as the Secretary of State has offered him the terms of retirement which he applied for in his memorial, it is unlikely that he will return. He is, also, a capable officer who would probably have been able to exonerate himself from blame in the matter. It is submitted, therefore, that his letter, so far as it concerns this particular Estimate, may be recorded, and the matter allowed to drop.

6. In Paras: 4-6-7, however, of his letter, Mr Paul complains against the action taken by me in Circular No: 4327$^{\theta}$ C of 26' October 1897, and in my notes to G.O. Nos. 2755$^{\times}$ W of 26th October 1898 and 2933 W of 23rd Nov. 1898 (by which latter he probably means 2993$^{\otimes}$ W of that date), he says that the orders have caused a feeling of dismay in the Department, and asks for a definition of the term "personal responsibility" used in the G.O's. This Circular and the G.O's referred to are put up herewith. They refer to the unsatisfactory state of things which exists in the Department with regard to the number of Estim

θ Flag N

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linked file

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in linked file

need revision, and they are intended to Call the attention of the officers of the Department to the matter, with a view to the improvement which no one Can deny is needed.

7. The Substance of Mr Paul's Complaint is

(1) That More responsibilities are to be laid upon an Executive Engineer in Madras than is intended in the Govt. of India Code.

(2) That the Chief Engineer appears to Consider that an Engineer is able to prepare an Estimate that will never need revision except on the rare occasion of additions and deviations that Cannot be foreseen.

(3) That the Chief Engineer appears to Consider that Carelessness in the preparation of Estimates in Madras is much worse in the present time than formerly.

(4) That the Chief Engineer appears to Consider that the Executive Engineers who Submit Estimates that are Subsequently revised, Should be held personally responsible.

8. With regard to (1), I may point out that the Circular and the Subsequent orders are addressed to all officers of the Department, and not only to Executive Engineers. The duties of Superintending Engineers with regard to Excesses ove Estimates are just as important as those of Executive Engineers. They are laid down in Code Vol. I, Chap III, Paras: 29, 32, 38, 39 & 43, and those of Executive Engineers are given in Para 63, 78, 79 & 85 of the Same Chapter, and in Vol II, Chap. II, Para 170. A C

-ful perusal of these Par will, I think, Show Conclusi that both Superintending Engineers and Executive Engineers *are* responsible for the accuracy and adequacy of Estimates and that unsanctioned Excesses do not occur on them. I cannot see that either the Circular or the Subsequent orders place greater responsibility on officers than the Code enjoins.

9. With regard to (2) I presume Mr Paul takes his idea from Paras 2 & 3 of the Circular. It is there laid down that the necessity for revised Estimates arises chiefly from one or more of the following Causes.

(1) Insufficient provision of quantities in the original Estimate. This, as I say in the Circular, and repeat now, is due to Carelessness and should never be allowed to occur.

(2) Inadequate rates in the the original Estimate.

Flag[x] E

With regard to this, I say in my notes printed with G.O. No: 2992[x] W. of 23rd November 1898, to which Mr Paul's letter is a reply, "until the Rates Committee (recently ordered) has completed its labours, it is not likely that the district Schedules can be considered a safe guide to determining rates".

Mr Paul must, therefore have known, when writing his letter, that Stress was not likely to be laid at present on this point in fixing the responsibility of officers.

(3) Additions and deviation which, I say in the Circula may be unavoidable, but can certainly be made of much less frequent occurr by greater Care and foresig As a matter of fact, Governme accepts such deviation

and additions in every revised Estimate that comes up, and it will always be necessary to do so.

10. With regard to (3), I certainly use the words in Para 1 of the Circular "the much too frequent "necessity that *now* appears "to exist," but I did not mean thereby to imply that such a state of things had never before existed, or was worse than usual now – On the contrary I am well aware of the fact that it has always existed and it is because I think it is time that the Department should set its house in order that I penned the Circular and wrote the Notes attached to the fos.

Just so.
A.E.H.

11. With regard to (4) there is nothing in either Circular or fos to show that officers who have *good* *reasons* for excesses over Estimates, will suffer in the future any more than they have in the past. Engineers exceed their Estimates all the world over, even when they have every appliance ready to hand, and complete knowledge of the price of labour and materials, and I am well aware of the fact that amid the many difficulties attendant on carrying out engineering works in this country – especially in remote places, far removed from many materials and appliances, and amid the numerous duties expected of P.W.D. officers, and the wide extent of their charges – excesses have been, and will continue to be, unavoidable. But I maintain that, with care and forethought, they can be made less frequent than they are at present, and that is the ~~whole~~ sole object of the Circular and fos.

Yes.
A.E.H.

(12

(12) In Para 5 of his letter, Mr Paul says that the orders have caused a feeling of dismay in the Department, and he asks if they are necessary and whether it must not be admitted that a fairly frequent revision of Estimates is an unavoidable evil. With regard to the "feeling of "dismay", I have had evidence to prove that some other officers interpret the G.O's to mean that they will in future be made to pay the difference between original and revised Estimates, whatever the cause of Excess, and I have been assured that to protect themselves from this liability, officers will at once proceed to raise rates above the correct figures. I do not understand how they can place such an interpretation on the G.O's and I refuse to

believe

believe that any officer of the Department could take such an unprincipled course as that indicated above. But as there has evidently been misunderstanding in the matter, it may be well to issue new orders defining the orders already issued in the sense I have given in Para 11 above, viz, that officers who have good reasons to give for excesses will suffer no more in the future than in the past, and that only repeated carelessness and negligence will be brought home to them.

13. Mr Paul questions the necessity for the orders. Neither he nor any other officer in the Department can deny that the revision of Estimates is too frequently due to carelessness and negligence. So long as this state of things exists, it is absurd to say that there is no need for

improve

improvement. I admit that a "fairly frequent revision of Estimates" may be unavoidable. The present need for revision is in my opinion unfairly frequent. We have an Officer in Madras, Mr Harris, who never has a revised Estimate. Why? Because he takes infinite care and trouble over their preparation. He is of course much more favourably situated than Officers in the Mofussil — his works being close together, skilled labour and all materials and appliances being at his door, and his subordinate staff a large one —; and I do not expect officers up country to reach his standard of perfection, but I do expect them to make it their ideal and to strive to reach it. It is, after all, the man, not the place. Before Mr Harris' arrival, revised

Estimates

estimates were, I believe, almost as frequent in Madras as up country.

14. Finally, Mr Paul, in para 7 of his letter, asks for a definition of the term 'personal responsibility'. The definition is that officers who are guilty of flagrant & frequent breaches of Code Rules will be made to suffer for it in some form or other, as Government may direct. If Code Rules can be broken with impunity, the Code might as well be torn up. Mr Paul says "The call for "explanation is, of itself, a "considerable punishment "to most officers". I can only reply that officers have it in their power to render such calls unnecessary.

Yes.

L B W 9. 6. 21
C.E.

Seen.
A.G.H.