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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works. DEPARTMENT

G.O. No. / B.P. No:	350 w	Press. / Mis.
Dated	1. 2. 1883	198 ~~✓~~.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 8.

Read—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th January 1883, No. 170 W. :—

I have the honor to submit, for the information and orders of Government, copy of a report by Mr. H. Rainier, Junior Deputy Examiner, of an inspection made on the 15th and 16th instant of the office of the Executive Engineer, Nellore Division.

2. The last previous report by an accounts officer on this office will be found in G.O., No. 2145 W., dated 19th August 1882. It was then observed that there had been a most satisfactory improvement in the state of the accounts; and from the report now submitted and the accounts received in the Examiner's office it is observed that this improvement has been maintained.

3. The accounts of the last six months (and for a further back period also, but I am referring only to the period since the last report) have been received always within due date and in fair order. The stock accounts were formerly in much confusion, but are now better understood.

4. There are fifteen works in progress without sanctioned estimates, upon which the outlay is Rs. 12,767. In two instances there are excesses over estimate, and the amount is the large figure of Rs. 1,56,831. This is how matters stood at the end of November, which is the latest date up to which objectionable items statements have been dealt with. These items of outlay without and in excess of estimate are all, with the exception of a small item of repair of Rs. 43, in connection with the Pennér Anicut System, a Productive Public Work. The financial control over the expenditure of the division cannot, I venture to think, be, therefore, held to be sufficient. Of course it will be a matter of much labor and of time too to compile the revised estimates necessary.

5. There are appropriations of funds for all items of outlay.

6. The points to which attention is now necessary are—

(*a*) The outlay without and in excess of estimates needs to be regularised.

(*b*) It is evidently necessary to reform the office staff. In the previous inspection report, as well as in this, the inefficiency of the clerks was noticed. This is a point commended specially to the Superintending Engineer's attention.

(*c*) The neatness of some of the books admits of improvement.

(*d*) The Accountant should, in Examiner's opinion, keep the cash-book under the circumstances of this division. The order permitting this duty to be done by the Head Clerk is, it will be observed from Chief Engineer's (Public Works Department) Circular No. 1670, dated 16th July 1881, only permissive. It reads "*may* be entrusted."

(*e*) The preparation of the works abstracts in the divisional office has answered well elsewhere, and it is hoped that the introduction of this procedure in the Nellore Division will produce good results.

(*f*) Superintending Engineer's attention is invited to Deputy Examiner's remarks about schedule of rates.

(*g*) The register of buildings should be completed.
(*h*) It should be stated whether there are service books kept for every permanent non-gazetted servant of Government.
(*i*) The original record of receipts and issues of stock (Form No. 9) should be written up daily exactly as the transactions occur and sent in with Forms Nos. 10 and 11 at the end of the month to the Executive Engineer's office for check by the Accountant.
(*k*) The disagreement of the record of issues with the indents, the issues exceeding the indents, deserves careful notice, to prevent a storekeeper taking credit for larger issues than he has actually made. The issues should also be vouched by receipts of the departmental officers who have received the articles.

Enclosure.

Notes of Inspection by Mr. H. RAINIER, Junior Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Nellore Division, on the 15th and 16th January 1883; dated 29th January 1883.

1. The office was last inspected on the 4th and 5th of August 1882.

2. Captain C. B. Henderson, R.E., the Executive Engineer, and A. Sashachella Mudaliar, the Accountant, were present.

3. The Gúdúr Sub-divisional Officer, Mr. Stephens, is away on leave, and his *locum tenens*, Mr. Supervisor Cope, has an imprest of Rs. 200. The other Sub-divisional Officer, Mr. Mahoney, at Ongole, has also an imprest of Rs. 200, and there are six other imprest holders.

4. The average cash in hand is less than Rs. 200, though generally almost that amount; it is kept by the Executive Engineer himself.

5. The Accountant is assisted by—
(*a*) 1 Clerk at Rs. 22 (Rungia Chetty).
(*b*) 1 do. at ,, 20 (Storekeeper).
(*c*) 1 do. at ,, 15.
Also to some extent by—
(*d*) 1 Clerk at Rs. 35 (Chenchuramiah).
(*e*) 1 do. at ,, 25 (Vurdia Chetty).

6. The imprest accounts, their abstracts, the cash-books, and cash abstract books were found in order and neat, but there is a slightly inaccurate way of allocating irrigation outlay, which was pointed out and will be corrected.
The cash-book is kept by the Executive Engineer's Correspondence Clerk (*d*), and is regularly audited by the Accountant, who keeps the cash abstract books.

7. The initial accounts of works were checked here and there, and items followed through to the register of works. The works abstracts now prepared in sub-divisional offices are not understood there, and much reference and delay occurs with regard to them; the Executive Engineer is about to make a trial of their preparation at head quarters. The register of works is not quite so neat as it might be, but here and in all other respects there will be less difficulty when the work abstracts are prepared locally. The schedule of rates dates 1879, but it is under revision. There are emergent repairs going on upon the anicut, for which no estimate has been possible yet, but this will be set right as soon as possible.

8. There is every disposition to afford clerical assistance to the Accountant, but so unfortunate is the office as regards the efficiency of the clerks that there is much difficulty in regulating the work in accounts as desired, that is to say, so that should the necessity arise the Accountant's work during a few days' absence might be arranged for. The Executive Engineer is at present decidedly overweighted with petty office work, and has too much of his time and attention called for by the mere routine work of the office. This is because the clerks enumerated above as (*d*) and (*e*) are almost past active work from their long service. If the former (Chenchuramiah) could be transferred and a younger man sent instead, it would be of much advantage.
Rungia Chetty (*a*) is of some assistance to the Accountant, but on the whole there is need of much more efficient aid, and the work suffers accordingly in spite of all efforts.

9. There is nothing either in the miscellaneous advance or deposits account to call for notice.

10. There is a register of buildings regarding which there is some want of information ere it can be completed. There is rent due respecting only one house rented, viz., that occupied by the Assistant Superintendent of Police, the amount of which outstanding for any time is Rs. 13-5-0. This, however, is now under recovery.

11. There is no register of liabilities, and it has not been found necessary to maintain a register of currency notes.

12. Materials at site of works aggregated in value Rs. 6,189-9-8, but the only works having more than 500 rupees' worth are—

	Rs.	A.	P.
The District Munsif's Court at Kávali	2,192	5	9
,, 2nd-class Police Station-house at Ongole	605	2	10

Regarding the first of which it may be said that the materials are principally wood-work, such as doors, windows, and the like; all materials at site are well looked after, and either have been or are being, or shortly will be, verified.

13. The workshop accounts are generally in order.

14. In the stock accounts the daily receipts and issue registers are not well kept; issues do not in some cases agree with the indents, and there is no regular acknowledgment of such issues, but rates are fairly struck and adjusted monthly, and nothing is wanted but a little more clerical care. The entire stock has been verified lately (last autumn) by the Executive Engineer himself, and all the divisional stock accounts are nicely kept and are up to date.

15. There has been some little misconception here of what is exactly meant by the terms "value at present rates" and "adjusted value."
The adjustment of stock rates is according to Code rule a half-yearly operation (the process is fully described on the back of the forms), and the rate adjusted on the basis of one half-year's transactions becomes then the rate in use for the ensuing half, the rate adjusted on the basis of *that* half's transactions becoming the rate in use for the next half, and so on; but when the rate is adjusted monthly, to which there is no objection, there may obviously be no difference between the "value at present rates" (*i.e.*, the rate in use) and the "adjusted value" (*i.e.*, the value according to the adjustment of rates for the half under notice). In this division the rates are adjusted monthly as before stated.

16. The stock reserve sanctioned, Rs. 5,000, is not exceeded in respect of stock, but with the debit to manufactures, Rs. 1,022, there is an excess. This sum, Rs. 1,022, represents incompleted workshop jobs.

17. Service books are said to be maintained for all pensionable subordinate establishment.

18. The personal attention of the Executive Engineer to the system of accounts work, as well as the arrangements of that officer in the workshops, stores and record-room, are such as to call for notice. There seems to be uncommonly vigorous control over everything, but considering the quality of the clerks, it has been difficult to keep the work in thorough order. It is evident, however, that much improvement has been effected of late in spite of this difficulty, and that, with a proper staff, the office would gain a first-rate character in accounts.

19. The Accountant bears a good character from the Executive Engineer. He is eminently hardworking and desirous to teach those under him, and all things considered deserves much credit. The Executive Engineer strongly recommends him for promotion. His hand is plainly seen almost everywhere in the work, which he has been instrumental in bringing to its present very tolerable state.

No. 9.

Order—dated 1st February 1883, No. 350 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Nellore Division.

2. The particular attention of the Superintending Engineer is called to the Examiner's remarks as to the necessity for reforming the divisional office staff.

(True Extract.)

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

To the Superintending Engineer, Second Circle.
,, Examiner, Public Works Accounts.

Exd. C. Howarth.
Spare Copies

GENERAL
ACCOUNT.

Govt. of Madras

PUBLIC WORKS.

Dated February, 1st.

Read. *Read.*

G.O., 1st Feb. 1883, No. 350 W.

FEBRUARY.

Nos. 8-9.

Nellore Division.

Passing orders on the Inspection Notes on the — submitted by the Examiner, Public Works Accounts.

3/350

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 134.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th August 1882, No. 67 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the Nellore Division Office.

2. The remarks should have the Executive Engineer's attention. In regard to the percentages charged on Workshops outturn, I consider the rate should be left entirely to the discretion of the Executive Engineer, the object being that "General Charges" should be covered.

3. The improvement in the state of the accounts is most satisfactory, and is due to the trouble the Executive Engineer has taken to meet the requirements of Code procedure, and the proposals put forward by this office.

ENCLOSURE.

NOTES of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Nellore Division, on the 4th and 5th August 1882.

The office was last inspected in November 1881.

2. The Executive Engineer is Lieutenant C. B. Henderson, R.E., and the Accountant A. Seshachella Mudaliar.

3. There are eight disbursers in the division besides the Executive Engineer, of whom seven are imprest-holders. The Gúdúr Sub-divisional Office has a drawing account with the treasury.

4. *Office Arrangements.*—The following changes since the last inspection require notice:—

(1.) The cash-book is now written up by a junior Clerk, the Accountant checking the entries with the vouchers, &c., at the close of each day.

(2.) The Accountant has been supplied with more capable assistants. They are not very well up in Public Works Accounts and procedure, but there is every reason to expect (*if they are retained in their present capacity*) that they will become efficient within a reasonable time.

Frequent changes in assistants should be avoided and as far as possible, otherwise the greater part of the Accountant's time will be taken up in instructing new men and checking their work.

5. *Accounts.*—The *cash-book* is up to date and neatly and correctly kept. The totals brought forward should be initialled by the Executive Engineer as well as those carried over. This was noticed in last report.

When money is received from, or paid to, persons in Government employ, their official designations should be given when recording the transactions.

6. *Cash abstract book* is up to date, *not* neat, correctly maintained except as shown below:—

Adjustments are often lumped up so as not to be capable of ready check with the adjustment book; they should be entered separately item by item.

Refunds of *expenditure* are frequently included in the *receipts* of the month, instead of being entered in a separate column for refunds and then deducted from the "Charges" side as required by Code, Chapter XIII, paragraph 1643.

7. *Adjustment Book.*—Explanations of adjustments are not sufficiently clear and detailed. This was noticed in the last report.

8. *Sub-divisional Cash Book and Imprest Accounts.*—Correctly maintained.

9. *Work Abstracts.*—Fairly well prepared. Arrears due to laborers should be included in the total value of work done in Part I. The value of stock issued to works should first be brought on to the Materials Account, Part IV. When the materials are used up on the work, their value should be transferred from the Materials Account (through column "Issues") to Part I against the sub-heads concerned, and thus included in the total value of work done during the month.

10. *Register of Works.*—Neat, correct, and complete, with the exception of rates in some instances. Rates should be struck month by month where quantities are known.

All works are detailed by sub-heads in the register. This the Executive Engineer considers necessary to maintain complete control over expenditure, and to facilitate references. There seems to be no objection to this procedure, beyond that it tends largely to increase clerical labor.

11. *Stock Accounts.*—Forms Nos. 9, 10, 11, and 12 have been opened out since the last inspection.

In Forms Nos. 9 and 10 the outturn from Workshops is represented by a lump sum value only, both when transferred from "Manufacture" to "Miscellaneous" and when finally issued from "Miscellaneous." This may be accepted, as the articles are detailed in accounts and returns kept up in the Workshops.

12. *Workshop Accounts.*—These are kept up in accordance with the rules and in the forms issued with G.O., No. 2836 W., dated 15th November 1881.

The system has been in force since the commencement of the current official year, and seems in every respect to suit the purpose for which it was framed. Since its introduction complications and irregularities, such as were commented on in last report, have decreased so as to be unworthy of particular notice, and there is every hope that when it has become more familiar they will cease to exist at all.

Some remark is necessary with regard to the levying of percentage charges on finished jobs. The rate has been fixed by the Executive Engineer at 12 per cent. on the value of labor and materials, and this has been found to cover all expenses, and still to leave a small balance at credit to meet any extraordinary debit that may hereafter fall to general charges. Some exceptional jobs have, however, been exempted from the percentage charge, and the question has arisen as to whether such exemption is legitimate. The Executive Engineer explains that the exemption has been made in the case of those jobs only the value of which has, owing to exceptional circumstances, already been unduly enhanced, and that in his opinion it would not be fair to enhance the value further by an additional charge on account of percentage. There does not appear to be any objection to the Executive Engineer being permitted to exercise his discretion in this matter so long as the total general charges are covered by the total percentages.

13. *Remittance Book and Pass Book.*—Examined and found correct.

14. *Cheque Books* are kept by the Executive Engineer, who makes out all cheques and fills in the counterfoils and memorandum of drawing account. All cheques should be crossed at the time of issue in the manner required by Standing Order No. 23 of 1882, Code, paragraph 1231-A.

15. A *Rate Book* compiled in March 1879 is in use in the division. It appears to show average rates for the division taken as a whole, and not the rate at which work can be done in the different districts. It can therefore only be looked upon as a general guide, and cannot be used to check rates given in estimates.

16. *Half-yearly Return of Stock* is posted up to date. That for tools and plant should also be brought up.

GENERAL REMARKS.

17. The irregularities pointed out in last report, and which have not been noticed here, have been remedied.

There is a marked improvement in the state of the office.

No. 135.

ORDER—dated 19th August 1882, No. 2145 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Nellore Division.

2. The Government note the improvement that has taken place in this office since the date of the previous inspection (G.O., No. 2945 W., dated 25th November 1881).

(True Extract.)

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

To the Superintending Engineer, Second Circle.
" Examiner of Public Works Accounts.

Exd. A. F. Goodall.
Spare Copies

GENERAL ACCOUNT.

Govt. of (1882) Madras

PUBLIC WORKS.

350k.

Dated August, 1871.

Recd. Encl.

G.O., 19th Aug. 1882, No. 2145 W.

AUGUST.

Nos. 134-135.

Nellore Divisional Office.

Notes of Inspection of the — by Mr. Volkers, Assistant Examiner, communicated to the Superintending Engineer, Second Circle, with remarks.

No. 8

Received 30 Jan 1883

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 170 W. Madras, 24th January 1883.

Sir,

I have the honor to submit, for the information and orders of Government, copy of a report by Mr H. Rainier, Junior Deputy Examiner, of an inspection made on the 15th and 16th Instant, of the Office of the Executive Engineer, Nellore Division.

2. The last previous report by an Accounts Officer on this Office will be found in G.O. No. 2145 W. dated 19th August 1882. It was then observed that there had been a most satisfactory improvement in the state of the Accounts: and from the report now submitted and the Accounts received in the Examiner's Office, it is observed that this improvement has been maintained.

3. The Accounts of the last six months (and for a further back period also but I am referring only to the period since the last report) have been received always within due date, and in fair order. The Stock Accounts were

formerly in much confusion but are now better understood.

4. There are 15 works in progress without Sanctioned Estimates, upon which the outlay is Rs. 11,767. In two instances there are excesses over Estimate, and the amount is the large figure of Rs. 1,56,831. This is how matters stood at the end of November which is the latest date up to which Objectional Items Statements have been dealt with. These items of outlay without and in excess of Estimate are all, with the exception of a small item of repair of Rs. 43, in connection with the Pennair Anicut System, a Productive Public Work. The financial control over the expenditure of the Division cannot, I venture to think, be, therefore, held to be sufficient. Of course it will be a matter of much labor and of time too to compile the revised Estimates necessary.

5. There are appropriations of funds for all items of outlay.

6. The points to which attention is now necessary are:-

(a) The outlay without and in excess of Estimates needs to be regularised.

(b) It is evidently necessary to reform the Office Staff. In the previous inspection report, as well as in this, the inefficiency of the clerks was noticed. This is a point commended specially to the Superintending Engineer's attention.

(c) The neatness of some of the books admits of improvement.

(d) The Accountant should, in Examiner's opinion, keep the Cash Book under the circumstances of this Division. The order permitting this duty to be done by the Head Clerk is, it will be observed from Chief Engineer's (P.W. Department) Circular No. 1670 dated 16 th. July 1881 only permissive - It reads "may be entrusted".

(e) The preparation of the Works Abstracts in the Divisional Office has answered well elsewhere, and it is hoped that the introduction of this procedure in the Nellore Division will produce good results.

(f) Superintending Engineer's attention is invited to Dy. Examiner's remarks about Schedule of Rates.

(g) The Register of Buildings should be completed.

(h) It should be stated whether there are service books kept for every permanent non-gazetted servant of Government.

(i) The original record of receipts and issues of Stock (Form No. 21 should be written up daily exactly as the transactions occur and sent in with Forms Nos. 10 and 11 at the end of the month to the Executive Engineer's office for check by the Accountant.

(k) The disagreement of the record of issues with the indents, the issues exceeding the indents, deserves careful notice to prevent a Storekeeper taking credit for larger issues than he has actually made. The issues should also be vouched by receipts of the Departmental Officers who have received the articles.

I have the honor to be,

Sir,

Your Most Obedient Servant.

A. G. Macdonald

Ag. Examiner P. W. Accounts.

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(d) The Accountant should, in Examiner's opinion, keep the Cash Book under the circumstances of this Division. The order permitting this duty to be done by the Head Clerk is, it will be observed from Chief Engineer's (P.W.Department) Circular No. 1670 dated 16 th July 1881 only permissive - It reads "may be entrusted".

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(f) Superintending Engineer's attention is invited to Dy. Examiner's remarks about Schedule of Rates.

(g) The Register of Buildings should be completed.

(h) It should be stated whether there are service books kept for every permanent non-gazetted servant of Government.

(i) The original record of receipts and Issues of Stock (Form No. 31 should be written up daily exactly as the transactions occur and sent in with Forms Nos. 10 and 11 at the end of the month to the Executive Engineer's office for check by the Accountant.

(k) The disagreement of the record of issues with the indents, the issues exceeding the indents, deserves careful notice to prevent a Storekeeper taking credit for larger issues than he has actually made. The issues should also be vouched by receipts of the Departmental Officers who have received the articles.

I have the honor to be,

Sir,

Your Most Obedient Servant.

A. G. Macdonald

Ag. Examiner P.W. Accounts.

Genl
Acct:

No. 350 W of 1 Feby 83

C.M.C. No. 88

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 170 W.

Dated 29th January 1883.

Recd.

Enclo. 1.

Notes of inspection by Mr. H. Rainier Junior Dy. Examiner, of the office of the Executive Engineer Nellore Division. Forwards with remarks------

Communicated to the Supdg Engr. Second Circle for the information and guidance of the Exc: Engr Nellore Divn.

2. The particular attention of the Supdg Engr. is called to the Examiner's remarks as to the necessity for reforming the divisional office staff

Supdg. Engr: Second Circle

Examiner P.W.A.

Enclosure No. 1/350

NOTES OF INSPECTION BY MR. H. RAINIER, JUNIOR DEPUTY EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER NELLORE DIVISION, ON THE 15TH. AND 16TH. JANUARY 1883.

1. THE OFFICE WAS LAST INSPECTED ON THE 4TH. AND 5TH. OF AUGUST 1882.

2. CAPTAIN C.B. HENDERSON R.E., THE EXECUTIVE ENGINEER, AND A. SASHACHELLA MUDALIAR, THE ACCOUNTANT, WERE PRESENT.

3. THE GUDUR SUB DIVISIONAL OFFICER MR. STEPHENS IS AWAY ON LEAVE, AND HIS LOCUM TENENS, MR. SUPERVISOR COPE HAS AN IMPREST OF RS. 200. THE OTHER SUB DIVISIONAL OFFICER, MR. MAHONEY, AT ONGOLE, HAS ALSO AN IMPREST OF RS. 200, AND THERE ARE SIX OTHER IMPREST HOLDERS.

4. THE AVERAGE CASH IN HAND IS LESS THAN RS. 200, THOUGH GENERALLY ALMOST THAT AMOUNT, IT IS KEPT BY THE EXECUTIVE ENGINEER HIMSELF.

5. THE ACCOUNTANT IS ASSISTED BY :-

(A) 1 CLERK AT RS. 22, (RUNGIA CHETTY)
(B) 1 DO AT RS. 20, (STOREKEEPER)
(C) 1 DO AT RS. 15.

ALSO TO SOME EXTENT BY :-

(D) 1 CLERK AT RS. 35. (CHENCHURAMIAH).
(E) 1 DO AT RS. 25 (VURDIA CHETTY)

6. THE IMPREST ACCOUNTS, THEIR ABSTRACTS, THE CASH BOOKS, AND CASH ABSTRACT BOOKS WERE FOUND IN ORDER, AND NEAT, BUT THERE IS A SLIGHTLY INACCURATE WAY OF ALLOCATING

IRRIGATION

IRRIGATION OUTLAY WHICH WAS POINTED OUT AND WILL BE CORRECTED.

THE CASH-BOOK IS KEPT BY THE EXECUTIVE ENGINEER'S CORRESPONDENCE CLERK (D) AND IS REGULARLY AUDITED BY THE ACCOUNTANT, WHO KEEPS THE CASH ABSTRACT BOOKS.

7. THE INITIAL ACCOUNTS OF WORKS WERE CHECKED HERE AND THERE, AND ITEMS FOLLOWED THROUGH TO THE REGISTER OF WORKS. THE WORKS ABSTRACTS NOW PREPARED IN SUB DIVISIONAL OFFICES, ARE NOT UNDERSTOOD THERE, AND MUCH REFERENCE AND DELAY OCCURS WITH REGARD TO THEM: THE EXECUTIVE ENGINEER IS ABOUT TO MAKE A TRIAL OF THEIR PREPARATION AT HEAD QUARTERS. THE REGISTER OF WORKS IS NOT QUITE SO NEAT AS IT MIGHT BE, BUT HERE AND IN ALL OTHER RESPECTS THERE WILL BE LESS DIFFICULTY WHEN THE WORK ABSTRACTS ARE PREPARED LOCALLY. THE SCHEDULE OF RATES DATES 1879, BUT IT IS UNDER REVISION. THERE ARE EMERGENT REPAIRS GOING ON UPON THE ANICUT, FOR WHICH NO ESTIMATE HAS BEEN POSSIBLE YET, BUT THESE WILL BE SET RIGHT AS SOON AS POSSIBLE.

8. THERE IS EVERY DISPOSITION TO AFFORD CLERICAL ASSISTANCE TO THE ACCOUNTANT BUT SO UNFORTUNATE IS THE OFFICE AS REGARDS THE EFFICIENCY OF THE CLERKS THAT THERE IS MUCH DIFFICULTY IN REGULATING THE WORK IN ACCOUNTS AS DESIRED, THAT IS TO SAY SO THAT SHOULD THE NECESSITY ARISE, THE ACCOUNTANT'S WORK DURING A FEW DAYS ABSENCE, MIGHT BE ARRANGED FOR. THE EXECUTIVE ENGINEER IS AT PRESENT DECIDEDLY

DR 48/35

DECIDEDLY OVERBURDENED WITH PETTY OFFICE WORK, AND HAS TOO MUCH OF HIS TIME AND ATTENTION CALLED FOR BY THE MERE ROUTINE WORK OF THE OFFICE. THIS IS BECAUSE THE CLERKS ENUMERATED ABOVE AS (D) AND (E) ARE ALMOST PAST ACTIVE WORK FROM THEIR LONG SERVICE. IF THE FORMER (CHENCHURAMIA) COULD BE TRANSFERRED AND A YOUNGER MAN SENT INSTEAD IT WOULD BE OF MUCH ADVANTAGE.

RUNGIA CHETTY (A) IS OF SOME ASSISTANCE TO THE ACCOUNTANT, BUT ON THE WHOLE, THERE IS NEED OF MUCH MORE EFFICIENT AID, AND THE WORK SUFFERS ACCORDINGLY, IN SPITE OF ALL EFFORTS.

9. THERE IS NOTHING EITHER IN THE MISCELLANEOUS ADVANCE OR DEPOSITS ACCOUNT TO CALL FOR NOTICE.

10. THERE IS A REGISTER OF BUILDINGS REGARDING WHICH THERE IS SOME WANT OF INFORMATION ERE IT CAN BE COMPLETED. THERE IS RENT DUE RESPECTING ONLY ONE HOUSE RENTED, NAMELY THAT OCCUPIED BY THE ASSISTANT SUPERINTENDENT OF POLICE, THE AMOUNT OF WHICH OUTSTANDING FOR ANY TIME IS RS. 13-5-0. THIS HOWEVER IS NOW UNDER RECOVERY.

11. THERE IS NO REGISTER OF LIABILITIES AND IT HAS BEEN FOUND NECESSARY TO MAINTAIN A REGISTER OF CURRENCY NOTES.

12. MATERIALS AT SITE OF WORKS AGGREGATED IN VALUE RS. 6,189-9-8, BUT THE ONLY WORKS HAVING MORE THAN 500 RS. WORTH ARE,

THE DISTRICT MOONSIFF'S COURT AT KEWALI . . RS. 2,192-5-9.
" 2ND. CLASS POLICE STATION HOUSE AT ONGOLE . . . . . RS. 605-2-10.

REGARDING

REGARDING THE FIRST OF WHICH IT MAY BE SAID THAT THE MATERIALS ARE PRINCIPALLY WOOD-WORK, SUCH AS DOORS, WINDOWS, AND THE LIKE, ALL MATERIALS AT SITE ARE WELL LOOKED AFTER, AND EITHER HAVE BEEN OR ARE BEING OR SHORTLY WILL BE VERIFIED.

13. THE WORKSHOP ACCOUNTS ARE GENERALLY IN ORDER.

14. IN THE STOCK ACCOUNTS THE DAILY RECEIPTS AND ISSUES REGISTERS ARE NOT WELL KEPT, ISSUES DO NOT IN SOME CASES AGREE WITH THE INDENTS, AND THERE IS NO REGULAR ACKNOWLEDGMENT OF SUCH ISSUES, BUT RATES ARE FAIRLY STRUCK, AND ADJUSTED MONTHLY, AND NOTHING IS WANTED BUT A LITTLE MORE CLERICAL CARE. THE ENTIRE STOCK HAS BEEN VERIFIED LATELY (LAST AUTUMN) BY THE THE EXECUTIVE ENGINEER HIMSELF, AND ALL THE DIVISIONAL STOCK ACCOUNTS ARE NICELY KEPT AND ARE UP TO DATE.

15. THERE HAS BEEN SOME LITTLE MISCONCEPTION HERE OF WHAT IS EXACTLY MEANT BY THE TERMS 'VALUE AT PRESENT RATES' AND 'ADJUSTED VALUE'.

THE ADJUSTMENT OF STOCK RATES IS ACCORDING TO CODE RULE A HALF YEARLY OPERATION (THE PROCESS IS FULLY DESCRIBED ON THE BACK OF THE FORMS) AND THE RATE ADJUSTED ON THE BASIS OF ONE HALF YEARS TRANSACTIONS BECOMES THEN THE RATE IN USE FOR THE ENSUING HALF, THE RATE ADJUSTED ON THE BASIS OF THAT HALFS TRANSACTIONS BECOMING THE RATE IN USE FOR THE NEXT HALF, AND SO ON; BUT WHEN THE RATE IS ADJUSTED MONTHLY - TO WHICH THERE IS NO OBJECTION- THERE MAY OBVIOUSLY BE NO DIFFERENCE BETWEEN THE 'VALUE AT PRESENT RATES' (I.E. THE RATE IN USE), AND THE 'ADJUSTED VALUE' (I.E. THE VALUE ACCORDING TO THE ADJUSTMENT OF RATES FOR THE HALF UNDER NOTICE). IN THIS DIVISION THE RATES ARE ADJUSTED MONTHLY, AS BEFORE STATED.

16. THE STOCK RESERVE SANCTIONED (RS.5,000) IS NOT EXCEEDED IN RESPECT OF STOCK, BUT WITH THE DEBIT TO MANUFACTURES RS.1,022 THERE IS AN EXCESS. THIS SUM, RS.1,022, REPRESENTS INCOMPLETED WORKSHOP JOBS.

17. SERVICE BOOKS ARE SAID TO BE MAINTAINED FOR ALL PENSIONABLE SUBORDINATE ESTABLISHMENT.

18. THE PERSONAL ATTENTION OF THE EXECUTIVE ENGINEER TO THE SYSTEM OF ACCOUNTS WORK, AS WELL AS THE ARRANGEMENTS OF THAT OFFICE IN THE WORKSHOPS, STORES AND RECORD ROOM, ARE SUCH AS TO CALL FOR NOTICE. THERE SEEMS TO BE UNCOMMONLY VIGOROUS CONTROL OVER EVERYTHING, BUT CONSIDERING THE QUALITY OF THE CLERKS, IT HAS BEEN DIFFICULT TO KEEP THE WORK IN THOROUGH ORDER. IT IS EVIDENT HOWEVER, THAT MUCH IMPROVEMENT HAS BEEN EFFECTED OF LATE IN SPITE OF THIS DIFFICULTY, AND THAT WITH A PROPER STAFF THE OFFICE WOULD GAIN A FIRST-RATE CHARACTER IN ACCOUNTS.

19. THE ACCOUNTANT BEARS A GOOD CHARACTER FROM THE EXECUTIVE ENGINEER. HE IS EMINENTLY HARDWORKING AND DESIROUS

DESIROUS TO TEACH THOSE UNDER HIM, AND ALL THINGS CONSID-
ERED, DESERVES MUCH CREDIT. THE EXECUTIVE ENGINEER
STRONGLY RECOMMENDS HIM FOR PROMOTION. HIS HAND IS
PLAINLY SEEN ALMOST EVERYWHERE IN THE WORK, WHICH HE HAS
BEEN INSTRUMENTAL IN BRINGING TO ITS PRESENT VERY
TOLERABLE STATE.

DEPUTY EXAMINER P.W. ACCOUNTS.

MADRAS,
29TH. JANUARY 1883.

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