

- (1) பக்கங்களின் எண்ணிக்கை 26
 (2) புதுக்கித் திருப்பிய நாள் 24.8.1988
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/8

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

செய்து வைத்த துறை

அரசாணை எண். 2023
 மு. கோப்புத் தாள் எண்.

அச்சகம்
 பலவகை

நாள் : 16.8.1988

1988

மடிக்கலோ கண்டபடி கையாளலோ கூடாது

6.4

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 9th August 1884, No. 43 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Gudiváda division.

2. In my No. 37 W., dated 25th July 1884, I have already reported to Government the non-receipt of the accounts for the month of May from this division (they have come in since, on 28th July 1884). The present man is the fourth accountant who has been sent to the division since its formation in January 1883. It is to be hoped that at last the accounts work will be put in order, and that this accomplished, the accounts will come in regularly and completely.

3. The Superintending Engineer's attention is necessary to the large amount due to petty contractors.

4. The transaction which is noticed in the miscellaneous advance account in consequence of the action of the Bezváda workshops was quite irregular, and has been the subject of correspondence between the offices concerned and this office.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, Gudiváda division, on the 2nd August 1884.

The Executive Engineer, Mr. J. Hannan, and the accountant, V. Subaroyadu Puntulu, were present.

2. The office was last examined on 14th January 1884, *vide* papers printed with G.O., No. 265 W., of 30th January 1884.

3. The balance of the Executive Engineer's drawing account on 31st July 1884 was proved correct. The cash accounts generally are in order.

4. Regarding works accounts it may be that the present state of the office, as left by the accountant lately transferred to the Kistna Western division, will make July's accounts late, but August's accounts will be rendered in proper time.

5. April's accounts were rendered in June, and the present accountant, who joined on 2nd July, found back work abstracts so incorrectly posted, that even then the work accounts for March and April had to be reprepared and revised work vouchers submitted.

6. The work was at the time of the present accountant's arrival two months in arrears, and this is due to the insufficient power of teaching others on the part of the late accountant; for had he been able to show clerks placed at his disposal what they were to do, there was certainly an ample number of hands to do the work, and the men so assisting the accountant do not seem at all slow.

7. As it is, there is a serious accumulation of arrears, and the new accountant, V. Subaroyadu Puntulu, is working day and night to restore the office to order. An additional clerk, in V class, 1st grade, as a permanent arrangement has been applied for, but by the time this man could learn the accounts the need of him would have long passed away, and I strongly recommend, instead of the above, a temporary (say for two months) loan of a trained man on a slightly higher pay,—a man who knows the work abstract thoroughly and who can be of real help to the accountant.

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8. By the end of September, the office may be expected to take as high a character for accounts as any other division. The need of the extra temporary hand is in the meanwhile very urgent, not only because in their present backward state the accounts are almost useless for practical purposes, but because the accountant is at present much overworked. I have represented this to the Superintending Engineer who had at Sangam specially desired my inquiry into the matter.

9. Under the circumstances, the imperfections of the back work abstracts, and the errors in refunds transactions, and the several discrepancies of other kinds noticed in the examination of the office, need not be particularised here now, as they all date previous to the change of accountants, and are now either corrected or about to be. It may be said, however, that the frequency of interchange of materials between works, and of refunds generally, was caused by there being no reserve stock sanction, and no stock account, and that this has now been remedied by G.O., No. 1042 W., of 24th April 1884, sanctioning stock to Rs. 5,000.

10. Materials at site of works at the end of May 1884 aggregated a value of Rs. 9,036; all these are said by the Executive Engineer to be of good value. Sub-divisional and initial accounts give no difficulty, and are punctually received.

11. Items aggregating Rs. 6,906-5-11 are due to petty contractors. They are said to be items withheld pending completion of work; none are in any respect disputed or doubtful.

12. The miscellaneous advance accounts schedule contains three items,—Rs. 444-2-0, Rs. 127-15-0 and Rs. 1,793-14-5. These were advised by the Kistna Eastern divisional officer at Bezvada workshop for the Gudivada division. The total was debited in transfer by the Kistna Eastern division accordingly, and the Gudivada office not being able to debit any particular workshop jobs outlay except for completed works should be debited in transfer like this merely for the purpose of utilising the grant.

13. The assistance afforded to the accountant in the office is liberal in quantity, and the accountant will no doubt very quickly raise the quality of the work done by those under him. The Executive Engineer expressed his strong approval of the very workmanlike and zealous manner of the present accountant's beginning. He is an excellent man, and may be thoroughly relied upon to give the Executive Engineer satisfaction.

ORDER—dated 16th August 1884, No. 2023 W., Public Works.

Communicated to the Superintending Engineer, II Circle, in continuation of G.O., No. 1886 W., dated 4th August 1884.

2. The Government are glad to notice that there is now a prospect of the accounts work of the division being brought into proper order.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated August, 16th.

Recd.

Encl.

G.O., 16th Aug. 1884, No. 2023 W.

AUGUST.

Inspection

Orders on the notes of an — of the Gudivada division office submitted by the Examiner, Public Works Accounts.

2023 W
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7TH AUGUST 1883, No. 2161 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 31st July 1883, No. 80 W.:—

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

Paragraph 3.—The Executive Engineer will no doubt find it advantageous to relieve the Accountant from the duty of making payments and writing up the cash-book, as has been done in other divisions.

Paragraph 8.—It is essential that the register of works should be always fully up to date. The Executive Engineer has taken proper steps to have the Sub-divisional Clerks instructed in the preparation of initial returns, and punctuality will no doubt result.

Paragraph 12.—This matter will be looked into in ordinary procedure of audit.
2. The office is in good order.

ENCLOSURE.

NOTES of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, of the Office of the Executive Engineer, Gudivada Division, on the 23rd July 1883.

The division was formed in January 1883. This is the first time of inspection.

2. The Executive Engineer is J. Hannan, Esq., and the Accountant C. Nagiah Reddy.

3. Office Arrangements.—The Accountant is considered the Head of the Office under the Executive Engineer, and makes payments from the cash-chest with Executive Engineer's sanction. The cash-book was formerly written up by the Accountant, but the Head Clerk now performs this duty. It is the rule for the person who makes the payments to write up the cash-book also, and this should be done in future. If it is considered that this duty will take up too much of the Accountant's time, it should be made over entirely to the Head Clerk. The Accountant has one Assistant, to whom the checking of ten-day reports and the compilation of work abstracts is entrusted. This assistance is sufficient for the present, but more will be required when the division expands and work increases.

4. There are two sub-divisions, one directly under the Executive Engineer and the other under Mr. J. J. Whiteley, Assistant Engineer. The Executive Engineer alone has a drawing account with the Treasury, and most of the payments are made by him. Petty payments are made by two imprest-holders, whose imprests aggregate Rs. 580 and whose payments are included in the Executive Engineer's cash-book.

5. The cash-book is neatly and correctly kept. All corrections, whatever may be their nature, should be initialled by the Executive Engineer.

Imprest cash-books are in order, and are correctly abstracted and entered in the divisional cash-book. Recoupment should not be made on an imprest cash-book till the entries have been thoroughly checked, but care should be taken, when following this principle, that recoupment is not unduly delayed, and to prevent this, imprest cash-books should be taken up for check as soon after receipt as possible.

6. The cash abstract and adjustment books are correctly posted and up to date.

7. The ten-day reports of labor and materials are properly completed, and the work abstracts correctly compiled in the Divisional Office. More neatness, however, is necessary in regard to the ten-day reports. In Part I of the work abstract the transactions relating to the receipts and issues of materials at site need not be detailed, as Part IV is maintained for that purpose, and the only entry necessary in Part I is the net increase or decrease of the month, as the case maybe.
8. The register of works is a month in arrears for some few works, and the submission of work vouchers for such works has consequently been delayed beyond the usual time. This is stated to have been due to the ignorance of Overseers' clerks in the preparation of ten-day reports, and delay in their submission. The men were, however, brought into the Divisional Office for instruction, and the reports are now correctly and punctually rendered. The arrears will, it is stated, be brought up to date next month.
9. There is no stock in the division.
10. Registers of miscellaneous revenue, buildings, and currency notes have been opened out. The register of buildings does not show the cost of some of the buildings; this should be ascertained from the Kistna Eastern Division. A register of liabilities should be opened out.
11. A rate-book received from the Kistna Eastern Division is filed in the office. It was framed in March 1880.
12. The pass-book credits for June differ from the amount of letters of credit entered in the Executive Engineer's cash-book by Rs. 8,000. This is the amount of letter of credit applied for on the 28th June, and which is supposed to have been omitted from the pass-book by the Treasury Officer; as the Treasury accounts are closed about the 25th of each month, it is expected to appear in the credits for July, but no reference on the subject has been made to the Treasury Officer. This should have been done.
13. The half-yearly register of tools and plant is up to date.
14. Service-books are kept up for all permanent non-gazetted servants of Government.
15. Cheque-books were examined and found correct.
16. With the exception of the arrears referred to in paragraph 8, the office is in very good order.

ORDER—dated 7th August 1883, No. 2161 W., Public Works.

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

2. The report is satisfactory.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

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

Exd. A. F. Goodall.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of (1883) Madras
PUBLIC WORKS.

Dated August, 7th.

Recd.

Encl.

G.O., 7th Aug. 1883, No. 2161 W.

AUGUST.

Inspection Notes

The — on the Gudiváda Division by the Assistant Examiner, Public Works Accounts, communicated, with remark, to the Superintending Engineer, Second Circle.

30TH JANUARY 1884, No. 265 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th January 1884, No. 174 W. :—

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

Paragraph 4.—The posting of the cash abstract book in pencil is quite unnecessary and should be put a stop to, so also the pencilling of work abstracts.

Paragraphs 5 to 7.—These points should have attention.

Paragraph 11.—The schedule of rates prescribed by Chief Engineer's circular, No. 1619 C., dated 30th August 1883, should be introduced without delay.

Paragraph 13.—The cheque is useless as being dated in July 1883, its currency has expired. It should be cancelled.

Paragraph 15.—The Executive Engineer and Superintending Engineer have expressed themselves much dissatisfied with the late accountant, Nagiah Reddy. He was transferred to the Ganjam division before the delays were inquired into, and his conduct there will be specially watched.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the office of the Executive Engineer, Gudiváda Division, on the 14th January 1884. The Executive Engineer is J. Hannan, Esquire, and the accountant, M. Govindarajulu Naidu. The office was last inspected on the 23rd July 1883 (*vide* G.O., No. 2161 W., dated 7th August 1883).

2. There are two sub-divisions, viz. :—
I. Gudiváda—which is directly in charge of the Executive Engineer.
II. Cowtaram—under Mr. J. Whiteley, Assistant Engineer.
Payments outside the divisional office are made from imprests only, and in all cases are accounted for to the Executive Engineer direct. In the Gudiváda sub-division there are three imprestholders, viz. :—

	RS.
S. Vencataramiah Puntulu, Supervisor	300
J. Mohun Singh, Overseer	100
Abdul Razakh Saib, Delta Superintendent	100

In the Cowtaram sub-division, Mr. Whitely has an imprest of Rs. 500. Payments are now made by

3. The divisional cash-book is up to date and correctly posted. Payments are now made by the head clerk, and the cash-book is kept by him. Imprest cash-books are in order, but more expedition in examination and recoupment is necessary on the part of the divisional office.

4. The cash abstract book is posted in pencil for December and January. It is quite unnecessary to exercise such caution when the posting is so simple and mechanical a task. The tendency to duplicate work in this manner, which extends to work abstracts, should be restricted to work which requires particular care, or regarding the details of which there is any doubt. In the ordinary work of a division it should seldom be found necessary.

5. Work abstracts are in fair order; but the following points in connection with their posting require attention. The posting should be done as far as possible *during* the month, as reports of labor and materials are received and completed, and not left to the beginning of the following month. The details of receipts and issues of "materials at site" should not be entered in part i., but the net increase or decrease only. (This was noticed in the last report.) In part iv., the receipts and issues of "materials at site" should be detailed by periods (*vide* sample form No. M. 6) so as to admit of ready comparison with the reports of materials, and should not represent an abstract of the total receipts and issues during the month.

6. Reports of labor and materials should in all cases be sent in at stated periods, at the end of every ten days as far as possible. *All* charges which go to increase the value of "materials at site" should be entered in the daily report of materials received.

7. The register of works is posted up to the end of November for all works. The completion of the work abstracts and the posting of the register for December is in hand. This is somewhat behind hand. As a rule the whole accounts of the division should be ready for submission during the third week of the month.

8. There is no stock in the division.

9. The half-yearly return of tools and plant is up to date. The return for the past half-year (30th September 1883) was not submitted till the 7th January, the delay is stated to be due to difficulty in verifying transfers from the Kistna Eastern division.

10. The pass-book was examined and found correct. It was noticed that a cheque (dated 22nd September 1883) was cashed (on 28th December 1883) by the treasury more than three months after the date of issue. Under Code paragraphs 1907 and 1909 the currency of the cheque had expired *when* it was presented for payment, and it should not have been cashed. This irregularity should be brought to the notice of the treasury officer. The pass-book is kept by the treasury officer and sent to the Executive Engineer twice a-month for verification. This is contrary to code paragraph 1882 (Standing Order No. 103 of 1883).

11. The rate-book is not in standard form. The Executive Engineer states that this will be rectified shortly.

12. There are some balances which have been due to contractors for some time; these, the Executive Engineer states, will be paid when the working season commences and the work for which the balances are due has been sectioned.

13. There is a cheque (No. $\frac{48}{15147}$ dated 30th July 1883) for Rs. 641, in the hands of the Executive Engineer, which was originally drawn out in favor of one P. Venkatasubiah, for earth-work done. Payment has been withheld owing to another contractor having claimed credit for part of the work done. The matter is under investigation but, pending settlement of the question, the cheque should be cancelled.

14. All other books and accounts examined were found in order.

15. The office is in fair order. There have been complaints from other offices regarding unanswered references, and the accounts for several months past have been more or less in arrears. This the Executive Engineer attributes to the want of system in working on the part of the late accountant, C. Nagiah Reddy. There is no apparent reason why such deficiencies should have arisen, as work in the division is light, owing to the fewness of works in hand and the absence of stock; and clerical assistance, though the office was for a time short-handed, was, in my opinion, sufficient to have ensured work being performed with tolerable punctuality.

ORDER—dated 30th January 1884, No. 265 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Gudivada division.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

2023 W
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GENERAL.
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated January, 30th.

Recd.

Encl.

G.O., 30th Jan. 1884, No. 265 W.

JANUARY.

Inspection Notes

The — on the Gudiváda division by the
Assistant Examiner, Public Works Accounts,
communicated to the Superintending Engi-
neer, II Circle.

2023W
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24TH APRIL 1884, No. 1042 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer,
II Circle, to the Chief Engineer for Irrigation, dated Masulipatam, 3rd
April 1884, No. 25 K.S. :—

I have the honor to request that Government will be pleased to authorise a stock
account being opened in the Gudiváda division under "building materials" to a limit
of Rs. 5,000.

2. In February 1882, the Executive Engineer applied to me for permission to
open out a stock account to the extent of Rs. 10,000; but I refused to apply for
sanction, because all materials to be obtained would be for sanctioned works, and
should be charged off directly to the works for which they were got down.

3. Mr. Hannan now explains that owing to his carrying on a number of small
works with an imperfect system of canals, where materials cannot as a rule be sent
directly to the works, there have been frequent transfers of materials from one work
to another, and that it would simplify the accounts if he charged materials, when
received, to "stock," and then issued them to the various works.

4. Under these circumstances, I beg to recommend that authority be given to
open a stock account, and that the reserve limit be fixed at Rs. 5,000.

5. There will be only one sub-head, "building materials."

ORDER—dated 24th April 1884, No. 1042 W., Public Works.

The limit of reserve stock in the Gudiváda division, Kistna district, is fixed at
Rs. 5,000 for building materials.

(True Extract.)

(Signed)

J. O. HASTED, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch

To the Superintending Engineer, II Circle.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. E. Fernandes.
Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated April, 24th.

Recd.

Encl.

G.O., 24th April 1884, No. 1042 W.

APRIL.

Reserve Stock

The limit of — in the Gudiváda division
fixed at Rs. 5,000 for building materials.

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4TH AUGUST 1884, No. 1886 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th July 1884, No. 37 W. :—

I have the honor to bring to your notice that the Gudiváda divisional accounts for the month of May have not up to this time been received, and that, according to the last clause of paragraph 2470 of the Public Works Code, the Provincial accounts for that month have been prepared without them.

2. A copy of the Executive Engineer's letter, No. 600, dated the 6th July 1884, explaining the cause of the delay, is herewith forwarded for information.

3. The work in this division has been for a long time in an unsatisfactory state. The staff was new to accounts work (see paragraph 8 of the report published with G.O., No. 2161 W., of 7th August 1883). The Executive Engineer and the Superintending Engineer having expressed themselves dissatisfied with the accountant (see G.O., No. 265 W., of 30th January 1884), another man was sent to Gudiváda. Regarding the shortcomings ascribed to him, I have been in correspondence with the Superintendent Engineer, as I considered that much that was laid to his account was due to other causes. The Executive Engineer having again required a change of accountants, the Superintendent Engineer approved of an exchange of men between the Gudiváda and Kistna Western divisions, which has just been effected. The Deputy Examiner is at present on his way to inspect the Executive Engineer's office.

ENCLOSURE.

From the Executive Engineer, Gudiváda Division, to the Examiner, Public Works Accounts, Madras, dated 6th July 1884, No. 600.

Your No. 103 S.E.-II, dated 23rd June 1884.

I have the honor to inform you that the accounts for May 1884 are in course of compilation, and will be despatched to your office by the 15th instant.

2. The delay in submission of accounts is due to parts III and IV of work abstracts for previous months being nearly all incomplete.

ORDER—dated 4th August 1884, No. 1886 W., Public Works.

Communicated to the Superintendent Engineer, II Circle.

2. The delay in the submission of the Gudiváda divisional accounts is unsatisfactory.

3. Further orders will be passed on receipt of the Deputy Examiner's report of his inspection of the division office.

(True Extract.)

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

To the Superintendent Engineer, II Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gott. of (1884) Madras.
PUBLIC WORKS.

Dated August, 4th.

Recd.

Encl.

G.O., 4th Aug. 1884, No. 1886 W.

AUGUST.

Accounts

Passing orders regarding the delay in
the submission of the — of the Gudivada
division for May 1884.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

THE SECRETARY TO GOVERNMENT.

PUBLIC WORKS DEPARTMENT.

Madras, 9th AUGUST

1884.

SIR,

I HAVE THE HONOR TO SUBMIT FOR INFORMATION AND
ORDERS OF GOVERNMENT NOTES BY MR. RAINIER, DEPUTY EXAMINER,
OF HIS INSPECTION OF THE OFFICE OF THE GUDIVADA DIVISION.

2. IN MY NO. 37 W. DATED 25TH JULY 1884, I HAVE ALREADY
REPORTED TO GOVERNMENT THE NON-RECEIPT OF THE ACCOUNTS
FOR THE MONTH OF MAY FROM THIS DIVISION (THEY HAVE COME
IN SINCE ON 28TH JULY 1884). THE PRESENT MAN IS THE
FOURTH ACCOUNTANT WHO HAS BEEN SENT TO THE DIVISION SINCE
ITS FORMATION IN JANUARY 1883. IT IS TO BE HOPE THAT AT
LAST THE ACCOUNTS WORK WILL BE PUT IN ORDER, AND THAT
THIS ACCOMPLISHED, THE ACCOUNTS WILL COME IN REGULAR AND
COMPLETELY.

3. THE SUPERINTENDING ENGINEER'S ATTENTION IS NECESSA-
RY TO THE LARGE AMOUNT DUE TO PETTY CONTRACTORS.

4. THE TRANSACTION WHICH IS NOTICED IN THE MISCELLANE-
OUS ADVANCE ACCOUNT IN CONSEQUENCE OF THE ACTION OF THE
BEZWADA WORKSHOPS WAS QUITE IRREGULAR, AND HAS BEEN THE
SUBJECT OF CORRESPONDENCE BETWEEN THE OFFICES CONCERNED
AND

AND THIS OFFICE.

I HAVE THE HONOR TO BE.

SIR,

YOUR MOST OBEDIENT SERVANT.

D. P. Gunday

EXAMINER P. W. ACCOUNTS.

Enclosure
2023 W/P 2
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Notes of Inspection by H. Rainier Esq. Dy. Examiner, P.W. Accts
of the Office of the Executive Engineer Gudivada Division,
on the 2nd. August 1884.

The Executive Engineer Mr. J. Hannan and the
Accountant V. Subarayadu Puntulu were present.

2. The Office was last examined on 14th. January 1884,
vide papers printed with G.O.No. 265 W. of 30th. January 1884.

3. The balance of the Executive Engineer's drawing
account on 31st. July 1884 was proved correct. The Cash
Accounts generally are in order.

4. Regarding Works Accounts it may be that the
present state of the Office as left by the Accountant lately
transferred to the Kistna Western Division, will make July's
Accounts late, but August's Accounts will be rendered in
proper time.

5. April's Accounts were rendered in June, and the
present Accountant who joined on 2nd. July, found back work
Abstracts so incorrectly posted, that even then, the work
Accounts for March and April had to be reprepared and
revised Work Vouchers submitted.

6. The work was at the time of the present Accountant's
arrival, two months in arrears, and this is due to the in-
sufficient power of teaching others, on the part of the late
Accountant, for had he been able to show clerks placed at
his disposal what they were to do, there was certainly an
ample number of hands to do the work, and the men so assist-
ing the Accountant do not seem at all slow.

7. As it is, there is a serious accumulation of arrears

W.C.C.O.S.
and the new Accountant V. Subaroyadu puntulu is working day and night to restore the Office to order. An additional clerk, in V. Class 1st. Grade, as a permanent arrangement has been applied for, but by the time this man could learn the Accounts the need of him would have long passed away and I strongly recommend instead of the above a temporary (say for 2 months) loan of a trained man on a slightly higher pay- a man who knows the Work Abstract thoroughly and who can be of real help to the Accountant.

8. By the end of September, the Office may be expected to take as high a character for Accounts as any other Division. The need of the extra temporary hand is in the meanwhile very urgent, not only because in their present backward state, the Accounts are almost useless for practical purposes, but because the Accountant is at present, much overworked. I have represented this to the Superintending Engineer who had at Sungum, specially desired my enquiry into the matter.

9. Under the circumstances, the imperfections of the back work Abstracts, and the errors in refunds transactions, and the several discrepancies of other kinds noticed in the examination of the Office, need not be particularised here now, as they all date previous to the change of Accountants, and are now either corrected or about to be. It may be said however that the frequency of interchange of Materials between works, and of refunds generally, was caused by there being no Reserve Stock sanction, and no Stock Account, and that this has now been remedied by G.O. No. 1042 W. of 24th. April 1884 sanctioning Stock to Rs. 5,000.

10. Materials at site of works, at the end of May 1884

8/23
2023 W
aggregated a value of Rs. 9,036, all these are said by the Executive Engineer to be of good value. Sub Divisional and Initial Accounts give no difficulty and are punctually received.

11. Items aggregating Rs. 6,906-5-11 are due to Petty Contractors. They are said to be items withheld pending completion of work- none are in any respect disputed or doubtful.

12. The Miscellaneous Advance Accounts Schedule contains three items Rs. 444-2-0, Rs. 127-15-0 and Rs. 1,793-14-5. These were advised by the Kistna Eastern Divisional Officer at the end of March 1884, as being the outlay up to that date on incompleting jobs, undertaken in the Bezvada workshop for the Gudivada Division. The total was debited in transfer by the Kistna Eastern Division accordingly, and the Gudivada Office not being able to debit any particular works has had to hold the above in suspense. The entire proceeding seems irregular, no Workshop jobs outlay except for completed works should be debited in transfer like this merely for the purpose of utilising the grant.

13. The assistance afforded to the Accountant in the Office is liberal in quantity, and the Accountant will no doubt very quickly raise the quality of the work done by those under him. The Executive Engineer expressed his strong approval of the very workmanlike and zealous manner of the present Accountant's beginning. He is an excellent man and may be thoroughly relied upon to give the Executive Engineer satisfaction.

H. Rainier

Dy. Examiner P.W. Accounts.

9-9/8

G.O. No 2161 W. 4. 8. 83
 " " 265 W. 30.1-84
 " " 1042 W. 24.2.84
 " " 1886 W. 4. 8. 84

McCh 6653

No 2023 W. 4. 8. 84
 A. L.

Communicated to
 the Suply Engr. II
 Circular in continuation
 of G.O. No 1886 W dated
 4th August 1884.

2. The Govt are glad
 to notice that there is
 now a prospect of
 the accounts work of
 the division being brought
 into proper order

FROM THE EXAMINER P.W. ACCOUNTS,
 MADRAS.
 TO THE SECRETARY TO GOVERNMENT,
 P.W. DEPARTMENT.

(10)

NO. 43 W.

DATED 9 AUGUST 1884.
 RECD.

12.8.84
 14.8.84

St. II Circle
 Examr. P.W. Accts
 12.8.84

ENCLOSURE I.

NOTES OF INSPECTION OF THE OFFICE
 OF THE GUDIVADA DIVISION BY MR.
 H. RAINIER DEPUTY EXAMINER-----
 SUBMITS----

Wither des

2023 W
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Govt. of (1884) Madras.

PUBLIC WORKS.

(13)

150

Dated

Recd.

Encl.

G.O., 16 August 1884, No. 2023w

Suspension

Orders on the notes
of an — of the
Gudwadu Division
Submitted by the
Ex^o P.W. a.

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16/8