GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

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, 30th March 1883, No. 214 W. :—

I have the honor to submit, for the information and orders of Government, a report by Mr. George Brown, Senior Deputy Examiner, of an inspection made on the 16th March 1883, of the office of the Executive Engineer, Godávari Eastern Division.

2. The previous report by an Accounts Officer on this office will be found in G.O., No. 2406 W., dated 16th September 1882.

3. The monthly accounts of this division generally reach this office *after* due date.

4. The following are the points requiring attention :—

(*a*) Greater care in the writing up of the sub-divisional cash books and in making alterations therein which are unattested; as also in keeping down balances to a minimum.

(*b*) The early submission of estimates, completion reports, &c., when due.

(*c*) The writing off of surplus balances under stock with the least possible delay.

(*d*) Opening out of twenty-five service books, verifying sixty-seven service books, and bringing up arrears generally.

5. The outlay on items wanting estimates aggregates Rs. 8,586 according to the Objectionable Items Statement for January 1883. They are chiefly petty items; still there is apparently a want of proper financial control in allowing so many small irregularities. This state of things should be promptly remedied.

6. The Superintending Engineer's attention might be invited to paragraphs 6, 8 and 9 of the Deputy Examiner's remarks, with a view to his taking such action as may be necessary on the matters referred to.

7. I would recommend that the suggestion made by the Deputy Examiner in paragraph 17 of his report regarding the employment of two temporary clerks for bringing up arrears may be considered by the Superintending Engineer.

ENCLOSURE.

NOTES of Inspection by G. BROWN, Esq., Senior Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer of the Godávari Eastern Division, on the 16th March 1883, dated Madras, 30th March 1883.

Captain C. C. Rawson, R.E., is the Executive Engineer in charge; the Accountant is C. Bramariah.

2. The office was last inspected 21st August 1882.

3. The Executive Engineer and the four Sub-divisional Officers are disbursers.

4. The following are the sub-divisions :—

(1) *Eastern Delta*, in charge of C. H. B. Burlton, Esq., Assistant Engineer.
(2) The *Head Works*, in charge of W. Jopp, Esq., Assistant Engineer.
(3) The *Rajahmundry*, in charge of Supervisor N. Veeraraghaviah Pantulu.
(4) The *Dumagudem*, in charge of Supervisor J. Mahony.

5. The following are the imprest holders :—

	RS.
Under Eastern Delta Sub-division—	
Supervisor T. Subramania Iyer	500
Mr. J. Lawrence, Taluk Overseer	400
Under Head Works Sub-division—	
D. Ramanna Naidu, Anicut Superintendent	500
Under Dumagudem Sub-division—	
Mr. W. E. Johannes, Taluk Overseer	1,000
Total ...	2,400

6. *Cash Books.*—The Divisional Cash Book is kept by Sothyadhe Row, Clerk, Fourth Class, 1st Grade, who has charge of the cash chest; it is very neat and well kept. Copies of Dumagudem Sub-divisional cash books are rendered in an exceedingly discreditable state; the errors are so numerous involving so many corrections that they will have to be recopied in the Divisional Office; the Accountant (C. Bramariah) of the Divisional Office is in the habit of correcting and altering cash books of the head works and Dumagudem cash books in blue pencil and red ink in a very slovenly manner and without obtaining the Sub-divisional Officer's initials to the corrections, &c.; this is specially brought to the Executive Engineer's notice with a view to have these cash books rendered correctly in future. The Eastern Delta Sub-divisional Officer's balance of Rs. 10,072-9-9 on 28th February last appears excessive, seeing that his average monthly expenditure (from September 1882 to February 1883 inclusive) was only Rs. 4,032; the same may be said as regards the Dumagudem Sub-divisional Officer, who had a balance of Rs. 3,570-6-2 in hand on the same date, his monthly expenditure averaging only Rs. 1,022.

7. *Treasury Pass Book.*—The balance at the end of February last was checked with the counterfoils of the Divisional Officer's cheque books and cash books as well as the Sub-divisional Officer's cash books, and found correct. At the end of the month (28th February 1883) there were *48* uncashed cheques aggregating Rs. *6,789-6-1*, which appears excessive. The excess was chiefly caused by the Sub-divisional Officers of the head works and Rajahmundry drawing cheques near the close of the month; if practicable, it would be desirable to arrange the payments earlier in the month, so as to obviate the large number of cheques appearing uncashed at the end of the month.

8. *Register of Works* is entered up to end of January 1883; the expenditure on the following is shown objectionable :—

21 works for want of estimate.
9 „ for excess over estimates.
3 „ for want of appropriations.
23 „ for excess over sub-heads and estimated rates.

Very early steps should be taken to have these objections removed. There are 82 completion reports long overdue; these should be submitted without any further delay.

9. Stock at the end of February last was as under :—

	RS.	A.	P.
Small stores	1,199	15	3
Building materials	11,704	10	1
Timber	92	6	2
Metals	5,570	15	0
Fuel	764	7	6
Painters' stores	56	14	10
House fittings	3	0	0
Miscellaneous	1,016	12	5
Manufacture of stock	17,896	2	1
Land and kilns	2,522	14	6
Total ...	40,828	1	10

With reference to G.O., No. 107 I., dated 3rd February 1883, *which limits the amount of stock to Rs. 25,000*, the Executive Engineer will shortly submit, through the Superintending Engineer, proposals for sanction to liquidate the two amounts under "Manufacture of stock" and "Land and kilns," aggregating Rs. *20,419-0-7*, alluded to in the last inspection report as "covering the cost of tramways, quarry, channels, and other dead stock."

10. *Stock Purchases and Sales.*—There is an amount of Rs. 100-4-0 at debit of this account due from Daresy Eswariah, which has been outstanding about a year and-a-half, which is expected will shortly be recovered by means of a Court decree.

11. *Tools and Plant* Register is completed to end of February last; all surplus stock is being sold and cleared off.

12. *Deposits* on 28th February 1883 amounted to Rs. 2,006-15-6. This amount includes an item of Rs. 374-9-0, "Earnings of the Printing Press attached to the Superintending Engineer's Office," which remains in deposits to meet payments for new type, &c.; this Printing Press is working under an old Government sanction of 1862. The balance of "deposits" is expected will be adjusted during this and next month (March and April 1883).

13. *Miscellaneous Advances* on 28th February last amounted to Rs. 3,262-8-0; there are no items objectionable. There is a credit to this account of Rs. 3,433-5-11, boat Office earnings, which the Executive Engineer expects shortly to adjust in connection with his proposals mentioned above in paragraph 9.

14. *Register of Buildings* is complete and up to date.

15. *Register of Securities* is being corrected up to 31st March 1883.

16. *Establishment.*—On 28th February 1883 the amounts audited, but not paid, amounted to Rs. 2,035-9-1, the whole of which will be adjusted in March 1883.

17. *General Remarks.*—To bring up the arrears of opening out 25 and verifying 67 service books, preparing overdue completion reports and sorting a vast quantity of old records belonging to five old ranges absorbed in the division, the Executive Engineer proposes to ask for sanction to employ two temporary clerks for four months on a salary of Rs. 20 each per mensem; as I see no other way of bringing up arrears in the present state of the office, I recommend that the Executive Engineer's proposal may be sanctioned. Greater energy on the part of the Divisional Accountant and office establishment is required before the office can be pronounced in satisfactory working order.

ORDER—dated 10th April 1883, No. 1070 W., Public Works.

Communicated to the Superintending Engineer, First Circle, who will see that early attention is given to the suggestions made and the several points noticed by the Inspecting Officer and the Examiner, Public Works Accounts.

(True Extract.)

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

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

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated April, 10th.

Recd. *Encl.*

G.O., 10th April 1883, No. 1070 W.

APRIL.

Godavari Eastern Division

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

NO. 378 E@

FROM, THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO, THE CHIEF ENGINEER P. W. Department
~~FOR IRRIGATION.~~

DOWLAISHWERAM, 1st May 1883

SIR,

With reference to para 17 of the Deputy Examiner's report of the inspection of the Godavari Eastern Division Office printed with G.O No. 1070 W. of the 10th April 1883, I have the honor to state that I consider the employment of 2 clerks for 4 months on a salary of Rs. 20 each per mensem for the purpose stated therein is absolutely necessary and to request you will be good enough to obtain the sanction of Government for the entertainment of the clerks & for an allotment of Rs. 160 under temporary Establishment Provincial to meet their salaries.

I have the honor to be,
Sir
your most obedient Sv

Offg Supt Engr 1st Circle

Compd JK

10704.20.4.83 6-12-83

No 1411 Wdy/14 th May/83.

B/ The employment of two temporary clerks for four months on Rs 20 each per mensem in the Godavari Eastern Division Office is sanctioned

2. The necessary appropriation of funds will be made hereafter

3 This sanction has been registered as Provl No 15 W of 1883-84

+ Classified as Establishment Temporary

Cy

10/5

Cy

10/5

To The S.E. Trust Circle

Examiner P.W. Accts

Dy No 1515

P.W.C. No: 3885

From

The Supt Engineer

1st Circle

No 1411 Wdy/14-5-83

To

The Chief Engineer

P.W. Department

Dated 10th
Despd. 3rd } May/83
Recd 9

No 3786 Gdy

Enclosure:

Temporary Clerks for Eastern Division Godavari—

Requests to obtain Sanction of Govt for the entertainment of 2— for 4 months at Rs 20 per ~~Mensem~~ each.

Ltd. ~~for Rs 20 each per Mensem~~