[L. & M. / 5,000—5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 1563 L.,

DATED 7-8-99

Rd 24-11-99

INDEXED.

[Despatch Abstract.]

Accounts. Recording, with remarks, the report on the Inspection of the Local Fund — of the Anantapur Dt. for the period extending from January to December 1898.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go no 2124 Lm of 1900							

8

Local & Munl. (1899) Department.

CURRENT No. 2014 L

Submitted

Arumugam
for President

As.

Mis **Order.** No. 1563 Lns Rd 15/7/99
7-8-99

Recorded.

2. The results of the audit are most unsatisfactory, and discreditable to all concerned. The President is requested to report the steps which he has taken to rectify the irregularities brought to notice by the Assistant Inspector of Local Fund Accounts and to submit the Local Fund Engineer's explanation of his negligence in this matter. The President appears to have taken insufficient notice of the

V.R.
17/7/99

3 viii 99

Gravely discreditable state of the Engineer's office. The matter demands much more attention from the President than he appears to have received. a ge to

From The President
District Board
Anantapur.

H.C. **No.** 51
15.7.99

Dated 14th July 99
Received 17 JUL 1899
Registered 17.7.99
Enclosures 5
Spare copies

SUBJECT.

Submitting the Inspection Report of the Asst. Inspector of Local Fund Accounts, Madras with President's replies thereon.

To The President, Dt. Bd., Anantapur P.O. with one enclosure returned
" Accountant General P.O. with the Presidents' & Engineer's replies &c. returned.

Desp. 8/8/99
A 27/7/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the Inspection of the Local Fund Accounts of the Anantapur District.

ANANTAPUR COLLECTOR'S OFFICE.
RECEIVED ON
8 APR. 1899
REGISTER No. ....

Camp, Adoni

Dated 23rd March 1899.

To

The Assistant Accountant General
and
Inspector of Local Fund Accounts.
Madras.

Sir,

I have the honour to submit the following report on my recent inspection of the Local Fund Accounts of the Anantapur District for the period extending from January to December 1898.

2. The accounts were examined generally for the whole period in accordance with the instructions given in the enclosure to Accountant-General's letter to Government, No. $\frac{\text{L. F. D.}}{522}$ dated the 29th February 1892, as modified by subsequent Government orders, and in detail for the months of March and December 1898.

3. A note on the defects found in the accounts ~~has been~~ is being forwarded to the President, District Board. The following points, however, deserve to be brought to the notice of Government.

4. The defects noticed in the last inspection report regarding the Engineer's accounts were still found to continue, as will be seen from remarks (a) to (h) below:

(a) The monthly Road metal statement in old Form 26, was not received at all up to August 1898 in the case of special repairs, while old Form 21(a) Part IV was not regularly and completely received up to end of March 1898 for maintenance works. Since April 1898, however, the latter return has been received from all the Taluks except Hindupur and

and Madakasira which discontinued it from November 1898. but numerous differences and inaccuracies were noticed in them. These are being separately communicated to the President.

(b) Several cases were discovered, at this inspection also of overpayments for quantities of materials etc not provided for in the estimate. The details are being given in the notes.

(c) No action appears to have been taken in regard to the special remarks made in the last inspection report, as to the necessity of having the materials lying at the road side measured up throughout the District by the Engineer or some other responsible officer, in order to ascertain the actual balances, and the metal accounts are still in the same state of chaos as before. Moreover the numerous mistakes and irregularities noticed in the bills and metal returns seem to show that little attention was paid to the special note placed in the Engineer's hands by the Inspector at the time of the last inspection, showing the correct procedure to be adopted in regard to the submission and check of work bills and metal returns.

(d) The Road metal rate book has not yet been opened. This is at least the third consecutive year in which the omission has been noticed, and special attention was drawn to the matter in the last inspection report.

(e) In some cases materials at site were not taken credit for in the working estimate, while in others differences were noticed which are being separately communicated to the President. It was clearly explained to the Engineer at the time

time of the last inspection that such omissions and differences, unless detected in time, would lead to overpayments for collection and spreading.

(f) In several cases contractors' dues are outstanding for long periods dating from August 1896, pending check measurement. In many of them it is probable that no check-measurement is possible at this distance of time.

(g) In some cases works were executed and payments made before the estimates for the same were sanctioned, and it was found that this was going on even up to the date of the inspection, namely the 1st week of March 1899. In several cases also payments were made for items of expenditure not provided for in the estimates.

(h) Although the total outlay on works for 1897-98, was only Rs 16907, no less than Rs 11,239 was spent in March alone, and cheques to the extent of Rs 9582-6-2 were actually issued on 31st March 1898 itself. In other words considerably more than half the outlay for the year was incurred on the very last day thereof. This shows bad management and is objectionable from an account point of view in that it utterly precludes any possibility of checking the bills properly before payment.

5. At the close of December 1898, the sum of Rs 21980-"-9 was outstanding under Miscellaneous Grants for want

of

of detailed bills, of which Rs 2140 and odd represented advances for plague purposes. Some of the bills submitted in March 1898 for adjustment were very incomplete and defective.

6. No unions have been inspected by the local audit clerk for the last two years. The Treasury Deputy Collector appears to have inspected 9 out of 11 unions along with his Treasury inspections; but this is not the same thing, as he cannot go into the accounts in sufficient detail. It is very necessary that all the unions in the district should be regularly inspected by the local audit Clerk. The accounts of the Tadpatri and Dharmavaram unions which I sent for, were so defective that I would suggest their being taken up at once and examined up to date from the beginning of 1897-98.

I have etc,

(Signed) M. R. Murugesa Mudaliar.

Officiating Assistant Inspector of
Local Fund Accounts.

Forwarded to the Accountant General. The report shows that little or no improvement has taken place since last year when I inspected the accounts myself, an reported that the Engineer's office was in a state of Cha os. This is the more to be regretted as before leaving Anantapur just over a year ago I placed a special note in the ineer's hands containing detailed instructions, not given in the code, as to the manner in which the work bills and metal returns should be examined and checked. The district is a comparatively light one, and it is not satisfactory that the serious errors and irregularities prominently brought to light at the last inspection should still be found to continue. The President may be asked to consider whether in his opinion the Engineer's head Accountant should be allowed to continue to fill his present post. This man has already been once suspended for suspected irregularities, at the time the services of the previous Engineer Mr Deighton were dispensed with, and it would appear from the present report that he is allowing things to drift on in the old way.

(Signed) W. J. F. Williamson.

Dated 27th March '99.

Assistant Accountant General
and Inspector of Local Fund accounts.

No. 4/L.F.D

Forwarded to the Secretary to Government, Local and Municipal Department, Fort Saint George, through the President, District Board, Anantapur.

2. I agree with Inspector. The report discloses a most discreditable state of affairs.

Fort Saint George.
Accountant General's Office.
7th April 1899.

Accou a General.

JK

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2014L

Forwarded to the Secretary to Government Local & Municipal department Madras with replies there on.

M Macleod
President.

AS
15/7/99

15/7/99

Copy Re 507/15/4/99

Forwarded to the District Board Engineer ~~when~~ for full explanation on the several irregularities noticed by the Assistant Inspector of L F Accounts.

2. As this report is to be submitted to Govt. the explanation should be submitted without delay.

M M
President

13-4-11

2014 L

Inspection Report & replies

The monthly road metal statement
old form 26 was not received at all
b to August 98 in the Case of Special
epairs, while old form 21 (a) part IV
as not regularly & completely received
p to end of March 98 for maintenance
orks, since April 98, however, the latter
eturns, has been received from
all Taluqs except Hindupur & Madakasira,
which discontinued it from November 98
ut numerous differences & inaccuracies
were noticed in them. These are being
parately communicated to the
resident.

See this Office Dis: No: 92 dated 16.5.98 (in replying the Last inspection notes) it was clearly stated that form No: 26 was considered unnecessary under a wrong impression, since the last page of form 21 provides. The required information, & that form 21 was also not received as the register of works was posted direct from the Contract Certificate where the work was done by one Contractor. After the above reference was made the Special work which was only one in the Dist: was not paid ~~until August~~ 98, when form was submitted by the overseer. As the transaction then appears for the first time during the year 98:99 & the submission of this account was continued in subsequent months in which there were transactions. The nonreceipt of part IV of 21 a, regularly and completely dealt with in the Last inspection notes. After the receipt of Special notes from the Inspector, these Statements were received from all overseers but not in time. This caused the inconvenience for the timely check of the metal returns with the Bills. The Statts:

It is submitted that the Present Head accountant of the Dist: Board Engineer was reverted to his appointment on 4th March 98 & Special notes of the Inspector of Local Fund Accounts regarding the metal accounts etc referred to in the Inspection notes was given to the Engineer's hands on 11.3.99. In these Special notes, it is stated that no payment should be made without metal returns in form No 26 which shows the materials collected & issued and without which it is not possible to come to a conclusion as to whether the quantity claimed in the Contractor's certificate ~~whether~~ were actually supplied or not. While the case is such the Head accountant should have refused payment without the metal return in form No: 26 from the Overseer. This omission he ought to have brought to the notice of the Engineer with reference to the List of Special instructions placed in the hands of the Engineer by the Inspector of Local Fund Accounts.

Remarks of the Asst: Inspector of Local Fund Accounts Madras	Replies of the Engineer	President's Reply to Government

1746-1799 = 3 17

these transactions. The nonreceipt of part IV of 21 a, regularly and completely dealt with in the Cash inspection notes. After the receipt of Special notes from the Inspector, these Statements were received from all overseers but not in time. This caused the inconvenience for the timely check of the metal returns with the Bills. The statts: for November & December 98 were received from the overseer of Hindupur & Madakasira on the 14.3.99 after reminding him in this office No: 2010 of 29.2.98, 2010 of 4.1.99, 2010 of 18.1.99, 100 of 21.1.99, 100 of 2.2.99, 100 of 14.2.99, 100 of 20.2.99. This office had to issue several similar reminders amounting to more than a dozen in number even after that, what were

accountant should have refused payment without the metal return in form No: 26 from the overseer. This omission he ought to have brought to the notice of the Engineer with reference to the list of Special instructions placed in the hands of the Engineer by the Inspector of Local Fund accounts. It is further stated that the only payment was made in August 98 & hence form No: 26 was then called for. In the present instance it is obvious that the payment which was made in August 98 was the balance of the Special estimate paid on 31.3.98 for which Special estimate was sanctioned by the Board in its Resolution No
3

were received: were full of inaccuracies. The overseers had to be sent for to this office for rectifying them. The office brought to the Engineer's notice three times.

A revised returns received in the office of Hindupur & Madakasira Talugs on 13.5.98

Do Do

Penukonda & Dharmavaram Talugs } 15.6.98

Do Do Anantapur & Kalyandrug Talugs } from 4 Novr. 98 to 3 January 99

Do Do Gooty & Tadpatri Tlgs: 1.6.98

Again monthly returns received as under:—

Hindupur & Madakasira Tgs: in due time up to October 98 & November & December 98 returns were not received until 14.3.99 in spite of several reminders.

Penukonda & Dharmavaram Tgs monthly returns from April to September 98 not received till 11.10.98. November's return received in time & the December returns were received only on 1.2.99 after reminding the overseer.

Anantapur & Kalyandrug Talugs no returns received from April to December 98, January return received on 8.2.99.

Gooty & Tadpatri Talugs.

Monthly returns from April to September 98 were received on 14.11.98 The returns for October came in this office on 22.12.98. The returns for November & December 98 on 20.1.99.

In spite of several reminders sent from this office for the resubmission of the two statements (Famine & Departmental) belonging to Gooty Division which were returned to the overseer for resubmission of an amalgamated return

No: 3 of 29.1.98. It is not understood why the Head accountant failed to get these returns from 12th April 98 as remarked by the Asst: Inspector. The explanation offered by the Engineer was quite incorrect. Though the Head Accountant was aware of the above facts he was not willing to give out the information but at the same was traced out from the records of the Engineer's office. The Head accountant has produced an office note in which he has said thus "Pending receipt of metal returns for October 98 the departmental bills have not been passed & the overseer is written to on the subject". It may also be observed that in the Engineer's reply the portion marked in red ink runs as follows "that this office brought to the Engineer's notice three times". The Head Accountant appears to treat the Engineer as a separate officer although the reply is signed by the Engineer himself.

	Return with this office no: 5998 17·6·98 & 1146 of 25·8·98 were returned to this office without doing so on 22·12·98 after issuing several reminders from this office the statements for the following roads have not even up to date been received in this office 1 Road from Vanganoor Railway Station to Cuddapah-Bellary road 2 Road from Pennar Ry Station to Cuddapah-Bellary road. 3 Road from Pulloor to Tadpatri 4 Road from Sengal-poonur to Nittur 5 Town Roads at Gooty	
(b) Several cases were discovered at this inspection also over-payments for quantities of materials &c not provided for in the estimate. The details are being given in the notes.	As a rule overseers prepare working estimates in the early part of the year for maintenance works but works executed as to the actual necessity keeping in view that the Budget provision was not exceeded. The above procedure was being observed in the District for the last 9 or 10 years. But this year greater portion of the work done is in accordance with the estimate. The so-called overpayments are not payments for works not done but for works done &c and not provided for in the estimate. These works were ordered to be executed with reference to the actual necessity except during the time of Mr. Perry as he made all his estimates of special nature himself & never deviated from them nor fresh work was done under his orders other than that provided in the estimate framed by him.	As regards overpayments the Asst: Inspector says that overpayments were made in face of objections raised by the Inspector in last inspection notes contrary to the special instructions given by him to the Engineer. For e.g. payment was made to Jalal Saib for work done on Bangalore high road for which there was no provision in the estimate. Voucher no: 65 of September 98 is herein enclosed. The Head accountant has produced an order dated 12·3·99 of the Engineer at the time of Inspection for the payments made without reference to estimates in March 98. Here it is to be decided that the procedure sought for by the Head accountant after the lapse of 12 months is permissable. This will be decided after the receipt of detailed notes. Copy of order dated 12·3·99 is herewith submitted.

(c) No action appears to have been ~~given in hand~~ taken in regard to the special remarks made in the last inspection report as to the necessity of having the materials lying at the roadside measured up throughout the Dist: by the Engineer or some other responsible officer, in order to ascertain the actual balances and the metal accounts are still in the same state of chaos as before. Moreover the numerous mistakes and ~~the~~ irregularities noticed in the Bills & metal returns seem to show that little attention was paid to the special note placed in the Engineer's hands by the Inspector at the time of the last inspection showing the correct procedure to be adopted in regard to the submission and check of work bills & metal returns	The Metal Statements of the undermentioned roads were checked last year 1 Bangalore High Road Gooty Dy 2 Cuddapah Bellary Road [illegible] 3 Gooty-Pathikonda Road 4 Kurnool Road to Gooty Ry Station 5 Guntakal Junction Ry feeder Road 6 Tadpatri Ry feeder Road 7 Rayalcheruvu Bhupasamudram 8 Tadpatri Bhupasamudram Road 9 Bangalore High Road Anantapur Dy 10 Danappapally-Nayanapally Road Dharmavaram Dy (10 to 12th mile stone) The rest were not checked for want of time as plague shed work in the Dist. directed my attention to them being inspected frequently. The numerous mistakes found in the Bills when compared with the metal returns were due to the nonreceipt of the Metal Accounts (Annual & Monthwar) in time by the overseers	Verification of metal at site has not been completed. The Engineer will have to be directed to complete this as early as possible. No attention seems to have been paid by the Engineer & his office to the special instructions issued by the Inspector of Local Fund accounts. The irregularities now pointed by the inspecting staff would not have occurred if the special instructions were carefully attended to.
d The road metal rate book has not yet been opened. This is atleast the 3 d consecutive year in which the omission has been noticed and special attention was drawn to the matter in the last inspection report.	Quarry map for the preparation of road metal rate books were received only from the overseer in charge of Anantapur and Kalyandurg Tqs in spite of several reminders sent to the overseers. The matter having been more than once brought to the notice of the Engineer no effective measures were taken. The President also is not unaware of the difficulties under which the preparation of quarry maps has been delayed vide President's Letter M D No: 1062 of 5·10·98. R C No: 368 of 29·4·99. The Road Metal rate book for the above taluks is in preparation.	The Road Metal rate book is not ready. The Engineer will have to be requested to complete this within a specified date.

15/7/9

e) In some cases materials at site were not taken credit for in the estimates, while in others differences were noticed which are being separately communicated to the President. It was clearly explained to the Engineer at the time of the last inspection, that such omissions & differences unless detected in time would lead to overpayments for Collection and Spreading.	This defect was found in cases where works were ordered to be started immediately to give relief to the distressed labour such as Bangalore High Road Dharmavaram 2q/, Damajipally - Nayanapally Road both in Anantapur & Dharmavaram Taluqs, and Dharmavaram Kalyandurg Road, Dharmavaram Taluq. When estimates were prepared for these the overseer having had no time to measure the metal at site omitted to give credit in the working estimates. These have however, since been taken credit in the revised estimates the differences herein noted were due to the statements not having been checked with the estimates	The reply does not seem to be an appropriate one. This will be dealt with on receipt of the detailed notes. The Engineer will have to be directed to see that proper credits for materials at site may be taken in the working estimates and to see the differences may not occur to give room to overpayments.
	Submitted by the overseers	
(f) In several cases Contractors' dues are outstanding for long periods dating from August 96 pending Check measurement. In many of them it is probable that no check measurement is possible at this distance of time	In some cases the Contractors did not appear when ordered to do so with a view to check the works done by them. While others though checked payments could not be made for want of fresh sanction from the Local Boards concerned and for want of provision in the estimate pending submission of revised estimates.	The Engineer ought to have checked in proper time. He may be asked to obtain sanction of the Local Boards concerned in each case where it is not susceptable of check measurement owing to long distance of time.
(g) In some cases works were executed & payments made before the estimates for the same were sanctioned and it was found that this was going on even, up to the date of the inspection namely the first week of March 99. In several cases also payments were made for items of expenditure not provided for in the estimates.	Works were ordered & required to be executed as urgent such as Anantapur - Kodikonda Road and the Roads in Pooky Taluq where His Excellency the Governor visited the District. Vide	Vide remark against (h)

15/7/51

Although the total outlay on works for 97-98 was only Rs 16907 not less than 11239 was spent in March alone and cheques to the extent of Rs 9,782-6-2 were actually issued on 31st March 98 itself. In other works considerably more than half the outlay for the year was incurred on the very last day thereof. This shows bad management and is objectionable from an account point of view in that it utterly precluded any possibility of checking the bills ~~buf~~ properly before payment

The Engineer took charge of the District at the end of October 97. To have a knowledge of it he made a complete tour of the district before starting work. After finding out the bad portions, orders were issued to start work without reference to the Sanction estimates on the strength of the President's Letter No: 1130 dated 2.12.97. No payments were made to any of these works which though completed before March 98. Payments were made in full for works checked and only payments for works not checked before the close of March 98. For some reason or other, no payments were made at all up to the end of February 98. All bills were detained for March. The overseers were sent for to Head Quarters for rectifying the arithmetical inaccuracies found in the bills submitted by them and all payments were made on the last day of the month of March 98. However this was not allowed to recur in March 99

The President's Letter quoted by the Engineer does not authorise him to execute Contract works without reference to the Sanctioned estimates

Forwarded to the Accountant General. The report shows that little or no improvement has taken place since last year when I inspected the accounts myself, and reported that the Engineer's office was in a State of Chaos. This is the more to be regretted as before leaving Anantapur, just before a year ago. I placed a

~~The Head Accountant craves the indulgence of his being permitted to present himself before the Board to ventilate his grievances and he is sanguine that every opportunity will be given him. I think the Head Accountant might be given another chance~~

~~The Head Accountant's Conduct will be taken notice of after the detailed notes of the inspection are received in this Office~~

Special note in the Engineer's hands containing ~~the~~ detailed instructions not given in the Code as to the manner in which the work-bills and metal returns should be examined & checked. The district is comparatively light one and it is not satisfactory that the serious errors and irregularities prominently brought to light at the last inspection should still be found to continue. The President may be asked to consider whether in his opinion the Engineer's Head Accountant should be allowed to continue to fill his present post. This man has already been once suspended for suspected irregularities.	I am checking all the metal returns as far as I can, & hope to complete them as soon as possible. Being single handed I cannot do much. I would have finished this last year had it not been for plague & Famine works &c. I am and still going round the District verifying the metal account. No overpayments were made as per bills and no work passed without my check measurement. The Head accountant craves the indulgence of his being permitted to present himself before the Board to vindicate his grievances & he is sanguine that every opportunity will be given him. I think the Head Accountant might be given another chance.	The Head Accountant's conduct will be taken notice of after the detailed notes of inspection are received in this office.
The [illegible] the Services of the previous Engineer, Mr. Dighton were dispensed with and it would appear from the present report that he is allowing things to drift on in the old way.		
At the Close of December 98 the sum of Rs 21980-0-9 was outstanding under Mis: Grants for want of detailed bills ~~for~~ of which Rs 21400 and odd represented advances for Plague purposes. Some of the bills submitted in March 98 for adjustment were very incomplete and defective.	A	A Clerk has just recently been sanctioned and the bills are being audited
No records have been inspected by the Local audit clerk for the last two years. The		The Treasury Deputy Collector states that he would send the audit

appear I have viz T of Collector
out of 11 Elaikas inspected 9
Treasury along with the his
is not of inspections; but this
Cob the same thing as he
attended to into the Accounts
in sufficient detail it is
very necessary that all the
Sessions in the district should
be regularly inspected by the
Local Accts. Clerk. The Accounts
of the Dharmasalam & the
Caspatre Sessions which I
sent for were so defective
that I would suggest their
being taken up at once and
examined up to date from
the beginning of 97:98

Accts. clerk at the earliest
opportunity

W. M. Macleod
President

13/9/95.

8

Office Note.

As I have checked all the works on the - different roads - Payments should be made, to these works which do not find place in the Estimate for 97.98. Now it is too late to obtain Estimates for these - See you do not exceed the Budget provision. This order refers to 98.

Signed - E R S,
Dt Bd Engr
12 . 3 . 99

True Copy

W Macleod
President

4
C. Local.

EXTRACT from the Proceedings of the District Board, Anantapur District,

dated 3rd July 1899.

RESOLUTION No. 6.

Present.

B. Macleod Esquire M.A, Barrister at Law.

M.R.Ry. M. Arumugam Pillay Avergal.
" A. Jaganatha Row garu.
" E. N. Venkatapermial Naidu garu.
" N. Ramaswamy Naidu garu.
" A. S. Ponnusawmy Iyer Avergal B.A.
" P. Mahalinga Iyer Avergal B.A.
" P. Srinivasacharlu garu.
" K. Thimma Reddy garu.
" Bayyappa Reddy garu.
" A. Thimmayya garu.
Syed Ismall Peera saib.
Mohadeen Naick.
Syed Abdul Hussain saib.
Syed Mahomed saib.

6. Inspection notes of the Assistant Inspector of Local Fund Accounts.

Resolution:. The draft reply is approved.

Sd. B. Macleod.
President.

True Copy.

W. Macleod
President
8.7.99

7.7.99

5
C. Roll L.

When given for copying ——
When copied ——
When examined ——
When signed —— 7/8
} 189 .

5

READ AGAIN G.O., No. , DATED
189 .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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N.B.—
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