Public Works (189) Department.

G.O., No. 2128 W

DATED 11 August 1889

14/8/89

[Despatch Abstract.]

Inspection Report of the a/cs of the Vizagapatam Dvn

Passing orders, with remarks on the —

submitted by the Exr. P.W. Acct.

280/15

[P. W. 26.
100—10-7-88.]

14/8

BACK PAPERS.

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

FURTHER PAPERS.

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

GENERAL.
ACCOUNT.

Government {1899} of Madras.

PUBLIC WORKS.

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 2128 W., 11th August 1899.

AUGUST.

Inspection Report of the Accounts of the Vizagapatam Division

Passing orders, with remarks, on the — submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General,
Account.

Read—the following paper:—

Office-note from the Examiner, P.W. Accounts, dated 10th July 1899, No. 863 A.A.

Order—No. 2128 W., dated 11th August 1899.

With his office-note recorded above, the Examiner submits the items in the Inspection report of the accounts of the Vizagapatam division, which require the orders of Government. These orders have been entered against the several items of the statement printed as an appendix to these Proceedings. The Superintending Engineer will see that necessary action is taken on the points noticed and that the reports called for are duly submitted.

(True Extract.)

(Signed) W. B. deWINTON,
Secretary to Government.

To the Superintending Engineer, I Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Chief Engineer for Irrigation, Tank Restoration Scheme.
„ the Superintendent of Works, Lighthouse Division.
„ the Examiner, Public Works Accounts.
„ G. F. Handcock, Esq., Executive Engineer.

Exd T. K. Narayana Aiyangar.

Appendix to G.O., No. 2128 W., dated 11th August 1899.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner of Accounts, of the Office of the Executive Engineer, Vizagapatam Division, I Circle, at Waltair, from 19th to 26th June 1899.

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
	Check Books.				
1	The Yellamanchili Sub-divisional officer overdrew his treasury balance on 31st March 1899 on the Sarvasiddhi taluk treasury by Rs. 95-7-9.	8	Code, II, I, 95 and 96.	1. If the memorandum at the back of counterfoils of cheques is carefully written up, such overdrafts are easily prevented. They always indicate carelessness.	*Items* 1, 2 *and* 3.—The attention of the Executive Engineer will be drawn to the remarks of the Examiner on these items.
	Imprest Accounts.				
2	Disallowances from imprests are deducted from the account rendered and the balance increased—*vide* Vizianagram sub-division imprest account of Supervisor Kannayya Lal, dated 26th December 1898.	9	Code, II, I, 68; Standing Order No. 153 of 1897.	2. When any item in the imprest account is open to objection, it should not be disallowed, but recouped and placed under miscellaneous advances, pending adjustment either by debit to some final head or by recovery from the imprest holder. The attention of the Executive Engineer may be drawn to the Code rule quoted.	
	Sub-Divisional Officer's Accounts.				
3	Extract from cash books are received once every ten days, but vouchers are sent with the work abstracts often later than the 5th of the month following that in which the expenditure was incurred. The vouchers, however, are not always submitted complete and those received have sometimes to be returned for correction, etc.	10	Code, II, I, 191 ..	3. The Executive Engineer should insist upon the complete and punctual submission by his Sub-divisional officers of their accounts and vouchers, otherwise the vouchers in support of payments cannot be rendered to the Examiner's office with the monthly accounts.	
	Work Abstracts and Register of Works.				
4	Constructing the Taluk Cutcherry at Palkonda—Estimate, Rupees 32,470. This work was commenced in January 1896 on an estimate for Rs. 27,420, which was revised and sanctioned for Rs. 32,470 in G.O., No. 1725 W., dated 7th July 1898. The revision of estimate was chiefly due to enhanced rates. A regular contract was entered into with G. Narasayya on 17th August 1895 at the rates of the original estimate with the stipulation that work was to be completed by 31st March 1897, and the agreement was approved by the Chief Engineer in his No. 2839 C., dated 30th September 1895. The work was not completed as agreed upon, although the time was extended to 15th June 1897 and is still in progress. On the 7th May 1898, the Executive Engineer cancelled the agreement and no penalty was enforced. Subsequently, he was allowed to work as a piece-worker (but no agreement exists) and he was paid in January 1899 at the revised estimated rates, his previous work as a contractor being taken into account.	11	Chief Engineer's (Public Works Department, memo. No. 2839 C., dated 30th September 1895, and G.O., No. 1379 W., dated 1st June 1898.	4. The Executive Engineer might, perhaps, be invited to explain why the conditions of the contract have not been enforced. He might also be asked to quote authority for payment of increased rates with reference to G.O., No. 1379 W., dated 1st June 1898.	*Item* 4.—A full report as to why the conditions of the contract were not enforced and as to the authority under which increased rates were paid to the contractor should be submitted.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner of Accounts, of the Office of the Executive Engineer, Vizagapatam Division, I Circle, at Waltair, from 19th to 26th June 1899—*cont.*

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
	Work Slips.				
5	The use of these has not been introduced in the division ..	12	Code, II, II, 170 ..	5. It is important that the Executive Engineer should keep the Superintending Engineer informed of all the excesses over the sanctioned limits for works; the form of work slip is for this purpose.	*Item* 5.—The Superintending Engineer will report why work slips have not been introduced in the division.
	Measurement Books.				
6	A register is maintained, but the officer's name is not usually entered in column 4, simply his designation. Date is not always entered in column 5. Some very old measurements of 1893 and 1894 are still with Sub-divisional officer and should be called for.	15	Code, II, I, 38 ..	6. The measurement books being such very important records, too much care cannot be taken in maintaining them. It is not only because they are the foundation of our accounts of works, but because they are conclusive evidence in a Law Court that the record in them should be authentic and complete.	*Item* 6.—The irregularities noticed should be removed immediately and the fact reported to the Chief Engineer. With reference to the concluding remark of the Inspecting officer, it should be explained why no evidence is forthcoming of check-measurements having been made by the Executive Engineer and in some cases by the Sub-divisional officer. The Examiner's remarks, with which Government fully concurs, will be circulated to all officers and subordinates of the department for information and guidance.
	The rules laid down in Public Works Department Code, II, I, 31, *et seq.*, and reprinted on each measurement book are not carefully carried out, *e.g.*:— Measurement Books. (*a*) Corrections are not always initialled .. 6913, 5433, 6127 (*b*) Reference to page number in column 8 not filled in .. .. 6913 (*c*) Contents or area not always inked in .. 5489, 6126, 4705, 6127 (*d*) Date of measurement not always given .. 2076 (*e*) Measurements not signed by officer taking them .. .. 2076, 6126 (*f*) Measurements not cancelled, nor is reference to account in which the quantities are entered for payment as well as date of entry given clearly .. .. .. 4703, 5483, 4705 (*g*) The signature of contractor or his agent or that of piece-worker not always obtained against each payment .. .. .. 6901 (*h*) Entries in columns 1 to 4 inked over .. 6901 There is also no evidence of any check-measurements having been taken by the Executive Engineer and not always by the Sub-divisional officer.	15	Code, II, I, 31 ..	The Executive Engineer might be told to report when these records are put in order.	
	Completed Measurement Books.				
7	The orders printed with G.O., No. 1613 W., dated 1st July 1895, have apparently not been attended to. The check, as laid down therein, should be applied before each completed book is put away.	15 (*a*)	Code, II, I, 38 and G.O., No. 1613 W., dated 1st July 1895.	7. The attention of the Executive Engineer might be invited to Government Order quoted on the subject, which will no doubt receive attention now.	
	Register showing progress in Check and Payment of bills.				
8	In E No. 66 is maintained, but is incomplete, inasmuch as columns "Date of completion of action in Divisional office" and "Date of payment" have not been filled in. The advantage in maintaining this register (which was introduced by G.O., No. 2873 W., dated 15th October 1892) has been lost. There is no evidence also of the register having been inspected by the Executive Engineer.	16	G.O., No. 2873 W., dated 15th October 1892.	8. The object of this register is to prevent delay in paying contractors and unless it is properly maintained, it is of course useless.	*Items* 7, 8 *and* 9.—The attention of the Executive Engineer will be drawn to the remarks of the Inspecting officer and of the Examiner on these items.
	Payment to a Contractor through a Subordinate.				
9	It is stated that in some cases while Executive Engineer was on tour, cheques were sent to the office to be made over to the party concerned. This is contrary to the direct orders issued in G.O., No. 169 W., dated 23rd January 1895. The occasional delivery of cheques through a subordinate in terms of Public Works Department Code, II, I, 47, may altogether be avoided if the rule in paragraph 179 is followed.	17	G.O., No. 169 W., dated 23rd January 1895. Code, II, I, 47. Code, II, I, 179.	9. The Executive Engineer's attention will no doubt be given to this deviation from rule.	
	Contract Accounts.				
10	There are no agreements for— (1) Constructing Executive Engineer's quarters at Vizagapatam—Estimate, Rs. 11,000. (2) Re-roofing Taluk cutcherry at Potinghi—Estimate, Rs. 3,940.	18	Code, II, I, 112 ..	10. The Executive Engineer will no doubt explain why agreements were not drawn up for these contract works.	*Item* 10.—A report should be submitted on this point.
	Payment of Salaries.				
11	Salaries are invariably paid before the despatch of the salary bill to the Examiner.	19	Code, II, I, 58 (ii) ..	11. The salaries should, on no account, be paid until the bill is despatched to the Examiner.	*Items* 11, 12 *and* 13.—The remarks of the Examiner on these items should receive the Executive Engineer's prompt attention. These Inspection notes and the orders of Government thereon will also be communicated to Mr. G. F. Handcock, late Executive Engineer, Vizagapatam division, who is responsible for the irregularities brought to light. It is hoped that he will exercise more careful supervision over his office in his new division.
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12	Returns from August 1896 to March 1899 have been received from the Sub-divisional officer, Koraput (Itikavalsa-Koraput road), those for 1898-99 only on the 3rd June 1899. The returns are not complete, as reference to measurement book and date of measurements should be given. Balances have not been verified.	22	Code, II, I, 124 and 125. Code, II, II, 149 to 152, and instructions on form No. 19	12. These returns should be maintained carefully and the balances verified.	
	Service Books.				
13	The grant of privilege leave for 15 days to peon Sanyasi from 10th October 1898, when he returned from leave without allowances on 11th January 1898 afternoon was irregular; the 15 days' leave was granted on a medical certificate and the grant should be revised with the approval of the Examiner.	23	Code, II, II, 66 (*b*) ..	13. The peon was not entitled to any privilege leave on 10th October 1898. The leave for 15 days granted should be sanctioned as leave on medical certificate and difference of leave allowances recovered from the peon concerned. (Signed) H. RAINIER, Offg. Examiner, Public Works Accounts.	(True Extract.) (Signed) W. B. deWINTON, Secretary to Government.

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ACCOUNT.

Government (1899) of Madras.
PUBLIC WORKS.

Recd. } 1899.
Regd.

Enclosures
Spare copies

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Public Works DEPARTMENT.

READ the following :—

Office Note from the Ex. P.W. Accts No. 863 W/A d/ 20.vii.

the Statement

as an appendix

1P

Inspection Report of the Accounts of the Vizagapatam Division

Circulated to

H.E. the Governor

Genl Secy

R.E.H. 7.8.99

ORDER. No: 2128 W, 11-8-99

With his office Note recorded above, the Examin submits ~~those~~ the items in the Inspection report of the Accounts of the Vizagapatam Dn., which require the orders of Govt. These Orders have been entered agains the several items of the Statemen printed as an appendix to the Proceedings. The Supdg. Engineer will see that necessary actio is taken on the points noticed and that the reports called for are duly submitted.

H.U. 27/7

4/8/99

To the Supdg. Engineer I Cl.
" Other Supdg. Engineers
" Consg. Architect to Govt.
" Chief Engr for Irrign. C.R.S.
" Supdt. of Works, Lt. House Dn.
" Ex. P.W. Accounts.

[P. W. 4 / 1,000—14-11-98.]

R 8/8

Public Works DEPARTMENT.

READ the following :—

Office Note from the Ex. P.W. Accts No. 863 A/A d/ 20-

Print the Statement as an appendix

1 P

Circulated to

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ORDER.

Genl Acct

Inspection Report of the Accounts of the Vizagapatam Dn.

No: 2128 W, 11-8-99

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P.E.H. 7.8.99

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" Ex. P.W. Accounts.

R 8/8

[P. W. 4 / 1,000—14-11-98.]

Public Works (1899) Department.

CURRENT No. 5639

From

The Examiner P. W. Accounts,
Madras & Coorg

Order

No. 863 A/A

Dated 10th July 1899

Received 11-7-99

Registered

Enclosures Plans ~~One~~ Others 1 } Total 1

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SUBJECT.

Inspection Report of the Office of the Executive Engineer Vizagapatam by Mr. J. E. Lacey Deputy Examiner —— forwards for orders the ——

~~322 3W 13/12/94~~

~~32 01 W 10/11/96~~

~~D. 20-7-99.~~

OL. S 324 R 11/8

BACK PAPERS.

No.	Date.
1725W	7-7-98
1379W	1-6-98
3201W	10-11-96
2839C	30-9-95
1613W	v. 7.95
169W	23.1.95
3223W	15-12.94

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and file.

FURTHER PAPERS.

No.	Date.

print separately
as an appendix

GM Enl
5139/59

Appendix to G.O. No. 2288 7-11-99

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2	**Imprest Accounts** Disallowances from Imprests are deducted from the account rendered and the balance increased, vide Vizianagaram Sub Division Imprest account of Supervisor Kunniah Lall dated 26 December 1898. 2 Br	9	Code II-I-68 Standing order No 153/1897	2 When any item in the imprest account is open to objection, it should not be disallowed but recouped and placed under Miscellaneous Advances, pending adjustment either by debit to some final head or by recovery from the imprest holder. The attention of the Executive Engineer may be drawn to the code rule quoted	
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3 B.

for Rs. -,420, which was revised and sanctioned for Rs. 32470 in G.O. No. 1725 W dated 9 July 1898. The revision of estimate was chiefly due to enhanced rates.	Flag I		have not been enforced. He might also be asked to quote authority for payment of increased rates with reference to G.O. No. 1379 W dated 1st June 1898	under which increased rates were paid to the Contractor should be submitted. ~~The names of the officers and subordinates responsible for the transaction should also be reported.~~
A regular contract was entered into with G. Narasayya on 17 August 1895 at the rates of the original estimate with the stipulation that work was to be completed by 31st March 1897 and the agreement was approved by the Chief Engineer in his No. 2839 C dated 30 September 1895.	Flag J		x As regards this, vide para 2 of Chief Engr's note recorded with G.O. 1725 W 27.7.98 (Flag J):— "The rates however provided in the original estimate were in many cases absurdly low."	
The work was not completed as agreed upon, although the time was extended to 15 June 1897 and is still in progress. On the 7 May 1898, the Executive Engineer cancelled the agreement and no penalty was enforced. Subsequently, he was allowed to work as a Piece worker (but no agreement exists) and he was paid in	11	Chief Engineer's Proc. Memo No. 2839 C dated 30 Septr. 1895 and G.O. No. 1379 W dated 1st June 1898	~~The draft [illegible] in accordance with the Examiner's suggestions~~	
		4 Br		

~~on~~ January 1899 at the revised estimated rates, his previous work as a contractor being taken into account				
5 **Work Slips** The use of these has not been introduced in the Division.	12	Code II-II 470	5 It is important that the Executive Engineer should keep the Superintending Engineer informed of all the excesses over the sanctioned limits for works; the Form of work slip is for this purpose.	**Item 5.** The Supdg. Engineer will report why Workslips have not been introduced in the Division.
6 **Measurement Books** A register is maintained but the officer's name is not usually entered in column 4, simply his designation. Date is not always entered in column 5. Some very old measurements of	15	II I 38	6 The measurement books being such very important records, too much ~~[illegible]~~ care cannot be taken in maintaining them. It is not only because they are the foundation of our accounts of	**Item 6.** The irregularities noticed should be removed immediately and the fact reported to the Chief Engineer. With reference to the concluding remark of the
		5 Br		

	of 1893 and 1894 are still with Sub Divisional Officer and should be called for. The rules laid down in P.W.D. Code II I 31 et seq and reprinted on each measurement Book are not carefully carried out (e.g.) (a) Corrections are not always initialled — measurement Books 6913, 5433, 6127 (b) Reference to page No in column 8 not filled in — 6913. (c) Contents or area not always inked in — 5439, 6126, 4705, 6127. (d) Date of measurement not always given — 2076 (e) Measurements not signed by officer taking them — 2076, 6126 (f) Measurements not cancelled nor is reference to account in which the quantities are entered for payment as well as date of entry given clearly — 4703, 5483, 4705. (g) The signature of contractor or his agent or that of piece-worker not always obtained against each payment — 6901 (h) entries in columns 1 to 4 inked over — 6901. There is also no evidence of any check measurements having been taken by the Executive Engineer and not always by the Sub Divisional Officer.	15	II I 31	of works, but because they are conclusive evidence in a law Court that the record in them should be authentic and complete. The Executive Engineer might be told to report when the records are put in order.	Inspecting Officer ~~[illegible]~~ it should be explained why no evidence is forthcoming of check-measurements having been made by the Ex. Engr. and in some cases, by the Sub Dl. Officer. The Examiner's remarks, with which Govt. fully concurs, will be circulated to all officers & subordinates of the Dept. for information & guidance
7	**Completed Measurement Books** The orders printed with G.O. No. 1613 W dated 1st July 1895 have apparently not been attended to. The check as laid down therein, should be applied before each completed book is put away.	15(a)	II-I-38 and G.O. No 1613 W dated 1st July 1895	7 The attention of the Executive Engineer might be invited to G.O. quoted on the subject - which will no doubt receive attention now.	Items 7, 8 & 9 The attention of the Executive Engr. will be drawn to the remarks of the Inspecting Officer & of the Exr. on these items.

8	**Register showing progress in checks and payment of bills in E No. 66** is maintained but is incomplete inasmuch as columns 'Date of completion of action in Divisional office' and 'Date of payment' have not been filled in. The advantage in maintaining this Register (which was introduced by G.O. No. 2873 W dated 15 October 1892) has been lost. There is no evidence also of the Register having been inspected by the Executive Engineer.	16	G.O. No. 2873 W. dated 15 October 1892.	8 The object of this Register is to prevent delay in paying Contractors and unless it is properly maintained, it is of course useless	
9	**Payment to a Contractor through a Subordinate** It is stated that in some cases while Executive Engineer was on tour, cheques were sent to the office to be made over to the party concerned - This is contrary to the direct orders issued in G.O. No. 169 W. dated 23rd January 1895. The occasional delivery of cheques through a subordinate in terms of P.W.D. Code II·I·47 may altogether be avoided if the rule in para 179 is followed	17	G.O. No. 169 W dated 23rd January 1895 II·I·47 II·I·179.	9. The Executive Engineer's attention will no doubt be given to this deviation from rule	
10	**Contract Accounts** There are no agreements for (1) Constructing Executive Engineer's quarters at Vizagapatam Estimate Rs 11000 (2) Reroofing Taluq Cutcherry at Palmaghi Estimate Rs 3940.	18	II·I·112	10 The Executive Engineer will no doubt explain why agreements were not drawn up for these contract works	**Item 10.** A report Shoul be Submitted on this point

11	**Payment of Salaries** Salaries are invariably paid before the despatch of the Salary bill to the Examiner	19	II·II· 58 (ii)	11 The Salaries should on no account be paid until the Bill is despatched to the Examiner.	Items 11, 12 & 13 The remarks of the Examin[er] on these items should receive the Ex. Engineer's promp[t] attention —
12	**Road Metal** Returns from August 1896 to March 1899 have been received from the Subdivisional Officer, Korapat, (Ib-Kavalsa Korapat Road) those for 1898-99 only on the 3rd June 1899 - The returns are not complete, as reference to measurement Book and date of measurements should be given. Balances have not been verified.	22	II·I·124 & 125 II·II·149 to 152 and Instructions on form No 19.	12 These Returns should be maintained carefully and the balances verified.	W
13	**Service books** The grant of Privilege leave for 15 days to Peon Sangasi from ... on he returned without allowances January 1898 afternoon was irregular - the 15 days' leave was granted on a medical certificate and the grant should be revised with the approval of the Examiner	23	II·II·66 B	13 The Peon was not entitled to any Privilege leave on 10th October 1898 - The leave for 15 days granted should be sanctioned as leave on medical certificate and difference of leave allowances recovered from the Peon concerned.	Cd These Inspection Notes & the orders of Govt. thereon will also be communicated to Mr. E. F. Handcock late Ex. Engr. by Dn, who is responsible for the exceptions here brought to light. It is expected he will exercise more careful supervision over his office in his new Division 28-VII

H Rainier
Offg Examiner. P.W. Accounts
Madras.
1st/7/1899

E. No. 27.
1,000—16-5-98

Keep-with Current No. dated 189 .

GOVT. OF MADRAS. } 189~~8~~9 { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 10th July 189~~8~~9

Office Note No. 863 $\frac{G}{A}$

To

W.

Mr.J.E.Lacey Deputy Examiner of Accounts inspected the office of the Executive Engineer Vizagapatam Division at Waltair on the 19th: Ultimo, and I submit in the enclosed statement such items of his report as seem to require the orders of Government.

The present Executive Engineer joined this Division only lately and is not responsible for the work which was inspected by Mr.Lacey. With reference to Code II.III.384 I solicit the orders of Government on each item in the enclosed statement (last Column).

H. R

Offg: C.