Public Works (189) Department.

G.O., No. 2211 W

DATED 17 August 1891

17/8/91

[Despatch Abstract.]

Inspection Report. – ~~The~~ Orders on the a/cs of the Kurnool Division, submitted by the Ex. E., ~~com d to S.E. III Circle for necessary action~~

P.W. Accts

280/15 240

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ACCOUNT.

Government (1899) of Madras.
PUBLIC WORKS.

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G.O., No. 2211 W., 17th August 1899.

AUGUST.

Inspection Report

Orders on the — on the accounts of the Kurnool division, submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 27th July 1899, No. 935 A./A.

I submit extracts from a report by Mr. J. E. Lacey, Deputy Examiner, of an inspection by him of the office of the Executive Engineer, Kurnool division. I solicit the orders of Government in column 6 of the enclosed statement.

2. The office is in very fair order.

Order—No. 2211 W., dated 17th August 1899.

With his office-note recorded above, the Examiner, Public Works Accounts, submits a statement of those items in the report of inspection of the accounts of the Kurnool division, which require the orders of Government. These orders have been entered in the statement printed as an appendix to these Proceedings. The Superintending Engineer, III Circle, will see that necessary action is taken and that the reports called for are duly submitted.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, III Circle.
,, other Superintending Engineers.
,, the Superintendent of Works, Lighthouse Division.
,, the Consulting Architect to Government.
,, the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

Appendix to G.O., No. 2211 W., dated 17th August 1899.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner of Accounts, of the Office of the Executive Engineer, Kurnool Division, III Circle, at Kurnool, from 8th to 14th July 1899.

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
	Cash and Treasury Accounts. *Receipt Book, P. W. D. Form No. 20 E.*				
1	These are kept by the cashier in the cash-chest contrary to Public Works Department Code, II, I, 52 The counterfoils of receipts granted are not initialled by the Executive Engineer. In book No. 2674 counterfoils Nos. 97 and 98 were left blank and 99 and 100 evidently torn off. All receipts for money are not given in this form.	15	Code, II, I, 52 ; Code, II, I, 50.	1. These receipt books should be treated as carefully as cheque books and kept under lock and key in the personal custody of the responsible officer.	*Items* 1 to 4.—The Inspecting officer's and the Examiner's remarks should receive the Executive Engineer's immediate attention.
	Cheque Books.				
2	In the Head-quarters sub-division the state of the drawing account on the back of the counterfoils of the cheque book was not brought up to date. This is essential to guard against the overdrawal of credit.	17	Code, II, I, 96 ..	2. To prevent overdrawals the memorandum at the back of the counterfoils of cheques should be carefully written up.	
	Payments through Subordinates.				
3	In the Head-quarters sub-division cheques are sometimes handed to the sub-division clerk for delivery to contractors ; this is strictly forbidden in G.O., No. 169 W., dated 23rd January 1895, and the practice should be put a stop to.	18	Code, II, I, 47 ; Code, II, I, 179 ; G.O., No. 169 W., dated 23rd Jan. 1895.	3. This erroneous procedure will doubtless be discontinued, now that it is pointed out.	
	Imprest Accounts.				
4	Delays in recoupments have been noticed both in the Nandyal upper sub-divisions, and this was one of the points noticed in the last inspection report.	19	Code, II, I, 69 ..	4. The imprest should be recouped within the month so as to ensure as many as possible of the month's transactions being included in the Divisional accounts. Delay in recoupment signifies an unnecessarily large imprest, because with a barely sufficient imprest no delay would be possible. A needlessly large imprest means a locking up of Government money and an opening for serious irregularities.	
	Work Accounts. *Register showing progress in check and payment of final bills.*				
5	The form introduced in G.O., No. 2873 W., dated 15th October 1892, is kept up, but one of the objects in maintaining it is frustrated by not filling the column "date of payment." This can easily be done on receipt of the Sub-divisional officer's cash books. As a rule, bills are audited and promptly returned for payment, but great delay has occurred in the preparation of bills. This was also noticed in paragraph 13 of Mr. Swetenham's Inspection report of January 1895. The register is seen by the Executive Engineer once a month, but a more frequent inspection is recommended with reference to the Government Order quoted above.	20	G.O., No. 2873 W., dated 15th Oct. 1892.	5. The object of the register is to prevent delay in payment, and unless it is properly maintained and frequently scrutinized by the Executive Engineer, it is of course useless.	*Item* 5.—More care must be bestowed in the maintenance of the register and in its scrutiny by the Executive Engineer. Punctual payments are the essence of good and economical work.

Result of Inspection by Mr. J. E. LACEY, Deputy Examiner of Accounts, of the Office of the Executive Engineer, Kurnool Division, etc.—*cont.*

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
	WORK ACCOUNTS—*cont.* *Register showing progress in check and payment of final bills*—cont.				
6	The Executive Engineer in March 1899 authorized an expenditure of Rs. 300 on Rampally channel improvement, estimate Rs. 3,670, on account of 100 cement pipes for distribution not provided for in the estimate against savings under contingencies (123) and compensation for land (177).	30	Code, I, VII, 20 ..	6. Under the Code rule quoted, the sanction of Superintending Engineer should have been obtained to the deviation.	*Items 6 and 7.*—The sanction of competent authority should be obtained and the irregularity should not be allowed to recur.
7	Charges were debited to the sub-head "contingencies" in the work abstract for January 1899 of the Nandikōtkur Taluk cutcherry for erection of sheds (cost Rs. 435-6-5.)	31	Code, I, VII, 20 ..	7. Do. do.	
	Work Slips.				
8	Work slips are still not sent to the Superintending Engineer, reporting probable excesses in sub-heads or rates or in the total estimated cost of the work as required in Public Works Department Code, II, II, 170. This point was noticed in paragraph 15 of last report.	34	Code, II, II, 170 ..	8. 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 8.*—It should be explained why workslips are not sent to the Superintending Engineer.
	Work Establishment.				
9	A picota man at Rs. 10 per mensem and a watchman at Rs. 5 per mensem are employed and charged against 42. Major Works, Working Expenses, Maintenance and Repairs—, Kurnool-Cuddapah canal, 1st section (Buildings), and appear to require the sanction of Government under G.O., No. 331 W., dated 2nd February 1899.	38	G.O., No. 331 W., dated 2nd Feb. 1899.	9. The sanction of Government is necessary under the Government Order quoted.	*Item 9.*—The necessary sanction should be obtained.
	Measurement Books.				
10	A register of measurement books is maintained in Form E. 74; some books of old date (1893 and 1894) are apparently with the Sub-divisional officer. It should be definitely ascertained whether the books are still in use. Special attention is invited to G.O., No. 1613 W., dated 1st July 1895, showing the check necessary on receipt and before completed measurement books are recorded. In the following instances the rules have not been attended to:— Reference to measurement book. (*a*) The signature of the subordinate taking the measurements are often in pencil .. .. .. 4789 5958, 5956 5279 (*b*) Reference to bill paid on voucher number not given .. 5917 5967 (*c*) Figures in total value of work done are in pencil .. 5917 5967 (*d*) Contents and valuations are in pencil and not inked over .. .. 5279 5967 (*e*) Measurements are sometimes not crossed off and this should be done at the same time as the bill is signed and paid .. .. 4789 5967 (*f*) Corrections in "contents or area" not initialled .. 4789 5279 (*g*) In some cases the subordinate taking the measurement has not signed the book .. .. .. 5957 5657 (*h*) In some cases measurements have been copied from note books or sheets .. .. 5279 (*i*) Not always signed by contractors 5927	41	Code, II, I, 38; Code, II, I, 31, *etseq.*	10. The measurement books being such very important records, too much care cannot be taken in maintaining them. The Executive Engineer might be told to report when these records are put in order.	*Item 10.*—Immediate steps should be taken to set right the irregularities noticed by the Inspecting officer, and a report should be submitted when the records have been put in order.
	Police Office, Kurnool, B.K. No. 5927.				
11	There is no evidence of the measurements having been re-checked by the Executive Engineer as required by Chief Engineer's (Public Works Department) memo., No. 5447 C., dated 15th December 1897.	41 (*a*)	Chief Engineer's (Public Works Department) Circular No. 5447 C., dated 15th Dec. 1897.	11. It seems essential that measurements made by Sub-divisional officers should, as far as possible, be checked by the Executive Engineer and the results recorded in the measurement books. The Executive Engineer's attention might be invited to Chief Engineer's (Public Works Department) circular quoted.	*Item 11.*—The Superintending Engineer will explain why there is no evidence of check-measurements having been made by the Executive Engineer.
	Establishment.				
12	The statements of land are required in a large number of cases and this is a point requiring special attention.	49	G.O., No. 1889 W., dated 14th July 1890; G.O., No. 268 W., dated 28th Jan. 1891.	12. The land statements referred to here are those prescribed in Government Orders quoted. These statements should show the particulars of all the landed property in which each Government servant is interested. The Executive Engineer might be asked to obtain them now from the officers from whom they are due. H. RAINIER.	*Item 12.*—The statements of landed property from those from whom they are due, should be obtained immediately. An explanation should be submitted as to why the Government Orders prescribing these statements have not been attended to. (Ture Extract.) (Signed) W. B. DEWINTON, Secretary to Government.

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...Pc DEPARTMENT.

READ the following :—

Office Note from the Ex. P.W. Accts No. 935 dd 27.7.99

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With his office Note read above, the Examiner P.W. accts submits a statement of those items in the report of inspection of the accounts of the Kurnool Dn. which require the orders of Govt. These orders have been entered in the statement printed as an appendix to these Proceedings. The S.E. III Circle will see that necessary action is taken and that the reports called for are duly submitted.

x Note. The office of the Executive Engineer is reported to be in very fair order.

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To the S.E. III Circle
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" Consg. Architect to Govt.
" Ex. P.W. Accts.

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Printed Statement as an Appendix

Circulated to

H.E. the Governor

ORDER. No: 2211-W. dated 17.8.99

With his office Note read above the Examiner P.W. Accts submits a statement of those items in the report of inspection of the Accounts of the Kurnool Dn.[x] which require the orders of Govt. These orders have been entered in the Statement printed as an appendix to these Proceedings. The S.E. III Circle will see that necessary action is taken and that the reports called for are duly submitted.

[x] Note. The office of the Executive Engineer is reported to be in very fair order.

9.8.99

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To the S.E. III Circle
Other Subdy. Engineers
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" Consg. Architect to Govt.
" Ex. P.W. Accts.

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EXAMINER, P. W. ACCOUNTS.

Madras, 27th July 189~~8~~9

OFFICE NOTE No. 935 A/A

18

To

W.

I submit extracts from a report by Mr. J.E. Lacey, Deputy Examiner, of an inspection by him of the office of the Executive Engineer, Kurnool Division, I solicit the orders of Government in column 6 of the enclosed statement.

2. The office is in very fair order.

N.R.

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FURTHER PAPERS.

Result of inspection by Mr J. E. Lacey Deputy Examiner of Accounts of the office of the Executive Engineer Kurnool Division III Circle at Kurnool from 8th to 14th July 1899

Appendix to G.O. No. 2211 W of 17-8-99.

1	2	3	4	5	6
Serial No.	Irregularity or defect brought to notice	Para of Report	Relative Code rule or order	Examiner's Remarks	Orders of Government
	Cash and Treasury Accounts				
1	**Receipt book P.W.D. Form No 20 C.** These are kept by the Cashier in the cash chest contrary to P.W.D. Code II I 52. The counterfoils of receipts granted are not initialled by the Executive Engineer. In book No 2674 counterfoils Nos 97 and 98 were left blank and 99 and 100 evidently torn off. All receipts for money are not given in this Form	15	Code II I 52 Code II I 50	1 These receipt books should be treated as carefully as cheque books and kept under lock and key in the personal custody of the responsible officer.	**Items 1 to 4.** The Inspecting Officer's and the Examiner's remarks should receive the Executive Engineer's immediate attention.
	Cheque Books				
2	In the Head Quarters Sub Division the state of the drawing account on the back of the counterfoils of the cheque book was not brought up to date. This is essential to guard against the over drawals of credit	17	Code II I 96	2 To prevent over drawals the memorandum at the back of the counterfoils of cheques should be carefully written up	
3	**Payments through Subordinates** In the Head Quarters Sub division cheques are sometimes handed to the Sub Division clerk for delivering to Contractors. This is strictly forbidden in G.O. No 169 W dated 23rd January 1895 and the practice should be put a stop to.	18	Code II I 47 Code II I 179 G.O. No 169 W dated 23rd January 1895	3. This erroneous procedure will doubtless be discontinued now that it is pointed out.	
4	**Imprest Accounts** Delays in recoupments have been noticed both in the Nandyal Upper Sub Divisions	19	Code II I 69	4 The imprest should be recouped within the month so as to	

	improvement Estimate Rs 2670/ on account of 100 cement pipes for distribution not provided for in the estimate against Savings under Contingencies (123) and Compensation for land (174)	30	Code I VII 20	6 Under the Code rule quoted the sanction of Superintending Engineer should have been obtained to the deviation	Items 6 & 7 The ~~approval~~ sanction of competent authority should be obtained & the irregularity should not be allowed to recur.
7	Charges were debited to the Sub head "Contingencies" in the work abstract for January 1899 of the Nandikotkur Taluq Cutcherry for erection of sheds (Cost Rs 435-6-5)	31	Code I VII 20	7 — Do — Do —	
8	Work Slips. Work slips are still not sent to the Superintending Engineer reporting probable excesses in subheads or rates or in the total estimated cost of the works as required in P.W.D. Code II II 170. This point was noticed in para 15 of last report	34	Code II II 170	8. 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 slips is for this purpose	Item 8 It should be explained why work slips are not sent to the Supdg. Engr.
9	Work Establishment A Peon man @ 10 per mensem and a watchman @ 6 per mensem are employed and charged against 42 Major Works, Working Expenses Maintenance and Repairs Kurnool Cuddapah Canal 1st Section (Buildings) and appear to require the sanction of Government under G.O. No 331 W dated 2nd February 1899	38	G.O. No 331 W dated 2nd February 1899) Rule D ~~under~~ which the employment of all servants with the designation of Gardeners, Coolies &c whose salary is debited to works, requires the sanction of Govt.	9 The sanction of Government is necessary under the G.O. quoted	Item 9 The necessary sanction should be obtained.
10	Measurement Books A Register of measurement books is maintained in Form E. 74 — some books of old date 1893 & 1894 are apparently with the Sub Divisional Officer. It should be definitely ascertained whether the books are still in use. Special attention is invited to G.O. No	41	Code II I 38 Code II I 31 et seq.	10 The Measurement Books being such very important records too much care cannot be taken in maintaining them. The Executive Engineer might be	Item 10 Immediate steps should be taken to set right the irregularities noticed by the Inspecting Officer and a report should be submitted

	and this was one of the points noticed in the last inspection report			ensure as many as possible of the months transactions being included in the Divisional accounts Delay in recoupment signifies an unnecessarily large imprest because with a barely sufficient imprest no delay would be possible. A needlessly large imprest means a locking up of Government money and an opening for serious irregularities	4 B
	Work Accounts				
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6	The Executive Engineer in March 1899 authorized an expenditure of Rs. 300 on Rampalty Channel				
	attention to m				

	improvement Estimate Rs 3670/ on account of 100 cement pipes for distribution not provided for in the estimate against Savings under Contingencies (123) and Compensation for land (177)	30	Code I VII 20	6 Under the Code rule quoted the Sanction of Superintending Engineer should have been obtained to the deviation	Items 6 & 7 The ~~approval~~ sanction of Competent authority should be obtained & the irregularity should not be allowed to recur.
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No 1613 W dated 1st July 1895 shewing the check necessary on receipt and before completed measurement books are recorded.

In the following instances the rules have not been attended to.

(a) The signature of the subordinate taking the measurements are often in pencil

Reference to measurement Book

4789 5958

5956 5279

(b) Reference to bill on paid on V. No. not given 5917 - 5967

(c) Figures in total value of work done are in pencil 5917 5967

(d) Contents and valuations are in pencil and not inked over 5279 5967

(e) Measurements are sometimes not ~~crossed off~~ and this should be done at the same time as the bill is signed and paid 4789 5967

(f) Corrections in contents or area not initialled 4789 5279

told to report when these records are put in order.

When these records have been put in order

(g) In some cases the subordinate taking the measurement has not signed the book 5957 - 5657

(h) In some cases measurements have been copied from note books or sheets — — — 5279

(i) Not always signed by contractors — 5927

11 **Police Office Kurnool** Bk. No 5927 41(a)

There is no evidence of the measurements having been rechecked by the Executive Engineer as required by Chief Engineer P.W.D. memo No 5447 C dated 15 December 1897

Chief Engineer P.W.D. Circular No 5447 C dated 15th December 1897.

11. It seems essential that measurements made by Sub-Divisional officers should as far as possible be checked by the Executive Engineer and the results recorded in the measurement Books. The Executive Engineer's attention might

Item 11. The E.E. will explain why there is no evidence of check-measurements having been made by the Ex. Eng.

				might be invited to Chief Engineer P.W.D. Circular quoted.	

Establishment.

12	The statements of Land are required in a large number of cases and this is a point requiring special attention	49	G.O. No. 1889 W. dated 14th July 1890. G.O. No. 268 W dated 28 January 1891.	12 The land statement referred to here are those prescribed in G.Os quoted. These statements should shew the particulars of all the landed property in which each government servant is interested. The Executive Engineer might be asked to obtain them now from the officers from whom they are due.	Item 12. The Statements of Landed property from those from whom they are due, should be obtained immediately. An explanation should be submitted as to why the G.O.s providing these statements, have not been attended to.

H. Rainier
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