Public Works (189) Department.

G.O., No. 2752 W

DATED 18 Oct '89

[Despatch Abstract.]

Inspection Report.

Orders on the — of the accounts of the Godavari Western Dn, submitted by the Supr P.W. Accts.

B

[P. W. 25 — 15-9-99.]

GENERAL.
ACCOUNT.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 2752 W., 18th October 1899.

OCTOBER.

Inspection Report

Orders on the — of the accounts of the Gódávari Western 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 September 1899, No. 1156 A./A.

I submit an extract from a report by Mr. J. E. Lacey, Deputy Examiner, of an inspection by him of the office of the Executive Engineer, Gódávari Western division, and I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is in fairly good order.

ORDER—No. 2752 W., dated 18th October 1899.

With his office-note recorded above, the Examiner, Public Works Accounts, submits those items in the report of inspection of the accounts of the Gódávari Western 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, I Circle, will see that necessary action is taken and that the reports called for are duly submitted. Government considers that there is room for improvement in the management of this office.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, I Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Lighthouse Division.
" the Examiner, Public Works Accounts.
" the Chief Engineer for Irrigation.

Ex. T. K. Narayana Aiyangar.

Appendix to G.O., No. 2752 W., dated 18th October 1899.

RESULT of the Inspection of the Accounts of the Gódávari Western Division by Mr. J. E. LACEY, Deputy Examiner, Public Works Accounts, 5th to 9th September 1899.

Item No.	Remarks by Inspecting Officer.	Reference to Code rule or Government Order.	Remarks by the Examiner.	Orders of the Local Government.
1	2	3	4	5
	Control over Expenditure.			
1	(*a*) *A register showing progress in check and payment of bills* is maintained in Form E. No. 66, an extract is attached showing delay (i) *between date of measurement and date of bill* and (ii) *date of audit and date of payment*. The register is seen by the Executive Engineer at long intervals. No final bills are received from Sub-divisional officer, all payments being made to piece-workers in full on Public Works Department Form No. 15. It is doubtfull whether this is correct in all cases, *e.g.*, *Repairs to Yuramadam drain, estimate Rs.* 6,070. Piece-worker K. Venkataratnam was paid against one agreement :—	G.O., No. 2873 W., dated 15th October 1892. Head of Public Works Department Form No. 15.	1. (*a*) The object of the register is to prevent delay in payment, and unless it is frequently scrutinized by the Executive Engineer, it is of course useless.	*Item* 1 (*a*).—The register should be frequently inspected by the Executive Engineer.
			RS. A. P.	
	In March 1899		3,607 1 6	
	,, April ,, ...		814 10 0	
	,, May ,, ...		1,476 2 0	
	,, June ,, ...		961 3 6	
	and although no balances were retained, yet his account was not practically closed and should have been treated as a running account—the final bill when ready being sent to Executive Engineer for audit.			
	(*b*) The present practice admits of all payments being made by Sub-divisional officer without check. It seems also desirable that in the case of *bonâ fide first* and *final* bills a limit should be fixed up to which Sub-divisional officer may pay without audit—all bills of sums above the fixed limit being sent to Executive Engineer for check—say Rs. 500. It was noticed that in the Western sub-division, one payment of Rs. 2,253-6-6 was paid in June 1899 to a piece-worker without audit.	G.O., No. 2668 W., dated 26th September 1892. Public Works Department Code, II, I, 187.	(*b*) The remarks of the Inspecting officer indicate that receipts in Form No. 15 are obtained for payments to piece-workers who have practically running accounts. The attention of the Executive Engineer might be invited to the rules quoted. If the regulation forms are adhered to, the limitation proposed by the Inspecting officer will be unnecessary.	*Item* 1 (*b*).—The regulation forms should be adhered to. Form No. 15 should not be used in the case of payments to persons who have practically running accounts.
	Measurement Books.			
2	(*a*) A register in Form E No. 74 is maintained ; a number of books of 1894 and 1895 are still shown with Sub-divisional officer and section subordinates. One book No. 930 issued 29th April 1894 was stated to be lost by the Overseer. The following discrepancies, omissions, etc., were noticed in the books examined:— Entries transcribed from probably a note book and the original masurements not taken on the work book 1925, page 98. Corrections not initialled, book 5615, pages 13, 14 and 16. Corrections initialled by clerk instead of Sub-divisional officer, book 4260. Difference between measurement book and actual payment, book 6840, page 28, Rs. 3,515-14-6, and cash book (March 1899) Rs. 3,607-1-6. Subordinates taking measurements signing in pencil, books 5618, 7240. In the case of piece-workers total measurements to date are, as a rule, not shown nor previous measurements deducted, although, as pointed out in paragraph 1, the works are not practically closed.	Public Works Department Code, II, I, 31 to 38.	2. (*a*) Measurement books are records of primary importance and the Executive Engineer should therefore insist on the rules relating thereto being observed with the greatest care.	*Item* 2 (*a*).—The Superintending Engineer will see that immediate steps are taken for the maintenance of these important records in the manner contemplated by the Code. He will also enquire into the difference reported by the Inspecting officer, between measurement book and actual payment of Rs. 3,607-1-6.

Item No.	Remarks by Inspecting Officer.	Reference to Code rule or Government Order.	Remarks by the Examiner.	Orders of the Local Government.
1	2	3	4	5
	Measurement Books—cont.			
	(*b*) Measurement book No. 7230, called for by Examiner in No. 2426 B./A., dated 20th July 1899, was not produced at the inspection. It was stated to have been lost in the Lock tappal and special enquiries are being made by the Executive Engineer. For want of this book the particulars of the large payments made to S. K. Venkatratnam, piece-worker for *excavating short cut of Yanamadurru drain, estimate Rs.* 1,05,500, could not be checked.	....	(*b*) The loss of the measurement books (No. 7230 and 930 referred to above, appears to be a serious matter. The Executive Engineer will perhaps have reported the matter to the Superintending Engineer with full particulars of the steps he took to repair the loss.	*Item* 2 (*b*).—A report with necessary explanation from the parties concerned should be submitted. The greatest possible care should be taken of measurement books, which are the primary records of work done by the department.
	Control over Revenue.			
3	(*a*) Registers are maintained for the sale of fruit trees and of grass; in the case of the latter the register is not complete, being posted in some instances only to end of 1897-98; and no explanation is given for the differences in sums realized between one month and another. No separate account or register is maintained for the revenue realized by the two delta superintendents under Executive Engineer.	....	3. (*a*) The register cannot serve its purpose unless it is brought up to date. The Executive Engineer might perhaps be asked to report when his registers are completely posted.	*Item* 3 (*a*).—The register should be brought up to date and completed; and the matter reported to Government.
	(*b*) The sale produce of lankas sold for temporary cultivation is also not recorded in any register. It seems necessary that the register in the form prescribed in G.O., No. 1316 W., dated 23rd May 1898, should be utilized to record all such receipts and be written up in accordance with the instructions pointed on the form.	G.O., No. 1316 W., dated 23rd May 1898.	(*b*) This matter will no doubt also receive the Executive Enginer's attention.	*Item* 3 (*b*).—The Superintending Engineer will explain why these items of Revenue receipts do not find place in the register prescribed for the purpose.
	(*c*) The sums realized by Lock Superintendents on account of licence fees realized on cargo and passenger boats, etc., etc., are accounted for in Public Works Department Form No. 3 or in a register of miscellaneous collections and paid direct into the treasury; *these sums are not included in the Executive Engineer's cash book*, but are shown in detail in the *cash abstract book*. It seems necessary, as is done in all other divisions, that such transactions should be included in a permanent record like the cash book.	Public Works Department Code, II, I, 40.	3. (*c*) The Executive Engineer might perhaps be allowed a discretion, but there is much in favour of the regular cash-book form (No. 4) being adopted, if the existing system is preferred.	*Item* 3 (*c*).—The Superintending Engineer will, after necessary enquiry, prescribe the form which should be used.
	(*d*) The receipts paid into treasury by these Lock Superintendents during the past 12 months, September 1898 to August 1899, amounted to Rs. 36,088 and the men, who are on pay ranging from Rs. 8 to Rs. 12 per mensem *furnish no security*.	Public Works Department Code, II, I, 87-A.	3. (*d*) Government have already passed orders in G.O., No. 2416 W., dated 20th September 1893, that no security need be demanded from employés of this class.	
	Banking Arrangements.			
4	Cheques are sometimes written out by a clerk, but not always in the presence of the Executive Engineer. The current cheque books are in the custody of the Executive Engineer, but not the stock of blank cheque books. Public Works Department Form No. 20 E is with the cashier and not in the personal custody of Executive Engineer. The certificate in the fly leaf is not signed.	Public Works Department Code, II, I, 52, and notes 3 and 5 on Public Works Department Form 20 E.	4. It is important that cheque books (whether in use or unused) should remain in the personal custody of the disbursing officer, and this point has also been recently emphasised by India in Circular No. 11 printed with G.O., No. 2335 W., dated 5th September 1899. The certificate on the fly leaf should invariably be signed before the book is brought into use. Form No. 20 E (receipt for payment to Government) should also remain in the personal custody of the responsible officer.	*Item* 4.—The Examiner's remarks should receive careful attention.
	Cash Arrangements.			
5	The Cashier's appointment was abolished and his designation changed to that of clerk in G.O., No. 2824 W., dated 8th October 1897. The cash chest is, however, in charge of the Head clerk who furnishes no security. The receipts paid into the division cash-chest is during the past 12 months amounted to about Rs. 9,500, and it is a question whether the Head clerk of Godávari Western division should not be required to give an adequate security.	....	5. The Superintending Engineer might be asked to report on this point with reference to G.O., No. 619 W., dated 14th March 1895.	*Item* 5.—The Superintending Engineer will furnish the required report.
	Sub-Divisional Accounts.			
6	The extracts from cash-books and accounts from sub-divisions were often received after the 5th—the accounts sometimes as late as the 12th.	Public Works Department Code, II, I, 191.	6. The Executive Engineer should insist upon the punctual submission, by the Sub-divisional officers, of their accounts and vouchers, so as to avoid unnecessary delay in the compilation of the divisional accounts.	*Item* 6.—Immediate steps should be taken for the punctual submission of the accounts.
	Imprest Accounts.			
7	Imprest accounts are not always recouped in the same month. *Tank Sub-division.*—Imprest of P. Jaganatha Row, Overseer, closed 31st March 1899; recouped 2nd April 1899. *Western Sub-division.*—Imprest of P. Runganayakalu Naidu, Overseer, closed 26th April 1899; recouped 3rd May 1899; closed 30th June 1899; recouped 3rd July 1899. The intention of the rules is that imprest accounts should be closed about the 27th of the month and recouped before the end of the month so as to ensure as many as possible of the month's transactions being included in the Divisional accounts.	Public Works Dspartment Code, II, I, 69.	7. The delay will no doubt be avoided, now that the intention of the rule has been pointed out. The expenditure from an imprest remains practically unaccounted for until it is recouped. Until then the expenditure is ignored so far as the accounts of the division are concerned, so that where there are large imprests in many divisions, any delay in recoupment should be carefully avoided.	*Items* 7 *and* 8.—The Examiner's remarks should receive careful attention.
	Cash Book.			
8	(*a*) The Executive Engineer does not initial the entries in the cash book and there is therefore no evidence that the rule in Public Works Department Code, II, I, 58, is followed; but he signs the cash book at the end of the month under paragraph 61 of the same chapter.	Code, II, I, 58 and 61.	8. (*a*) The Code rules should be adhered to, including Code, II, I, 61.	
	(*b*) Petty vouchers retained in Divisional office were not cancelled.	Public Works Department Code, II, III, 66, which applies to vouchers audited and retained in Executive Engineer's office.	(*b*) The object of cancelling these vouchers is to prevent the possibility of their being used again, and with this view, their cancelment is imperative.	
	Stock Arrangements of Division.			
9	Two cast iron standards, value Rs. 85-0-2, have been borne on the stock returns for some time and are surplus; orders regarding their disposal seem necessary.	Code, II, II, 132.	9. The Superintending Engineer might be asked to arrange for their speedy disposal.	*Item* 9.—The Superintending Engineer will take the necessary action.
	Accounts of Works.			
10	*Work abstracts and register of works*— (*a*) In the work abstracts for major works (works accounted for by sub-heads) the net amount paid on each voucher, and arrears due, if any, is not filled in. This is liable to lead to errors.	Public Works Department Form No. 7 E.	10. (*a*) This point will no doubt receive Executive Engineer's attention.	*Item* 10 (*a*) *and* (*b*).—The Examiner's remarks should receive careful attention.
	(*b*) In the fly leaf of the register of works the signature of the Executive Engineer is recorded monthly, but no certificate as required by G.O., No. 154 W., dated 21st January 1895, is given.	G.O., No. 154 W., dated 21st January 1895.	(*b*) The Executive Engineer might be asked to comply with the orders quoted.	

Result of the Inspection of the Accounts of the Gódávari Western Division by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, etc.—*cont.*

Item No.	Remarks by Inspecting Officer.	Reference to Code rule or Government Order.	Remarks by the Examiner.	Orders of the Local Government.
1	2	3	4	5
10	*Accounts of Works*—cont. *Works abstracts and register of works*— (*c*) Direct debits to the sub-head "contingencies" are recorded in the following cases :—	Public Works Department Code, I, VII, 20, and Examiner's Circular No. 38 of 1889.	10. (*c*) Items debitable to "contingencies" should be recorded separately in the register of works and Superintending Engineer's sanction should also be obtained to the deviation whenever necessary.	*Item* 10 (*c*) *and* (*d*).—The Examiner's remarks should receive careful attention.

	Amount debited to contingencies. Rs. A. P.
(1) Constructing cross drainage works on Ellore canal ..	2 6 0
(2) Short-cut of Yenamaduru drain	838 9 4
(3) Constructing Deputy Collector's office at Ellore ..	102 7 1
(4) Improvements to Taluk office buildings with out-houses at Narasapur .. .. and others.	154 10 7

(*d*) Rates are not always struck in the register of works, nor the quantities entered. — Public Works Department Form 30-A, Note I. — (*d*) The principal object of the register of works would be nullified if the quantities of work done and rates are omitted. This is evidently a matter which should receive the Executive Engineer's personal attention.

(*e*) Workslips seem necessary in the following cases in which excesses in sub-heads occur :— — Public Works Department Code, II, II, 170.
(*a*) Constructing cross drainage works on Ellore canal.
(*b*) ,, Deputy Collector's office at Ellore.
(*c*) ,, Surplus weir to Gokavaram-Pedda tank.

(*e*) It is important that the Superintending Engineer should be kept informed of all excesses over the sanctioned limits for works and the form of workslip is for this purpose. — *Item* 10 (*e*).—It should be explained why workslips were not used in the cases brought to notice.

(*f*) No statement of materials at site in Public Works Department Form No. 7 F in support of the debit of Rs. 148-2-9 to that sub-head in the register of works (constructing surplus weir to Gokavaram Pedda tank) has been received from the Tank sub-division, and in the following cases the acceptance of the Sub-divisional officer for the additional entries made in Form 7 F has not been obtained :— — Public Works Department Code, II, I, 103. — (*f*) Executive Engineer might be asked to account for the differences in (2) and (3). Sub-divisional officers should be informed of all adjustments made in the Divisional office and with this view the corrected accounts should be sent to them for information. — *Item* 10 (*f*).—The Superintending Engineer will take the necessary action in view to the differences noticed being accounted for. The Examiner's remarks should receive attention in future.

	Total value of materials at site as per register of works. Rs. A. P.	Value of materials as per Form 7 F signed by Sub-divisional officer. Rs. A. P.
(1) Constructing Deputy Collector's office at Ellore (the difference Rs. 1,115-12-10 represents the cost of materials adjusted in Executive Engineer's office, against which, however, no quantities are shown)	4,004 4 0	2,888 7 2
(2) Improvements to Taluk office building with out-houses at Narasapur	693 5 11	584 5 9
(3) Constructing Stationary Sub-Magistrate's office at Tanuku	1,392 9 3	1,560 5 3

In this case a number of items are entered without value, *e.g.*—
20 door shutters. | 653 ceiling planks, etc. | 386 lb. white lead.

Contract Accounts.

11 (*a*) There are no regular contractors, all are treated as piece-workers and agreements approved of by Executive Engineer, taken in Form K-2. In the following cases, however, it seems that regular contracts should have been obtained, or the spirit of the rule in paragraph 11 in Public Works Department Code, I, Chapter VIII, followed and necessary reports made to Superintending Engineer :— — Public Works Department Code, I, VIII 11. — 11. (*a*) Apparently these men should have been treated as regular contractors and sanction of competent authority obtained to the giving out of the contract. — *Item* 11 (*a*) *and* (*b*).—The Code rules should be followed.

(1) *Piece-worker K. Venkataratnam.*—Repairs to Yenamaduru drain—payments over Rs. 6,000.
(2) *Piece-worker Varanagi Dharmabhothi.*—Constructing Deputy Collector's cutcherry at Ellore—payments over Rs. 3,000.
(3) *Piece-worker K. Venkataratnam.*—Excavating short cut of Yenamaduru drain, estimate Rs. 1,05,500, payments over Rs. 17,000.
(4) *Piece-worker T. Suryanarayana Row.*—Maintenance and repairs—Buckley's drain—payments over Rs. 4,000.
(5) *Piece-worker A. Ananthayya.*—Repairs to Tokalapalli drain—estimate Rs. 6,500—first payment by Western Sub-division Rs. 2,253-6-6 in June 1899.
(6) *Piece-worker D. Pullaya.*—River training works at Mallaswaram—estimate Rs. 6,100—total work done over Rs. 5,000.

(*b*) In the case of Nagada Appana no agreement was taken for work done by him for the Rudracodurga drain—estimate Rs. 3,100. — Public Works Department Code, I, VIII, 8. — (*b*) The Executive Engineer might be asked to explain why an agreement was not drawn up in this case.

Establishment Works.

12 The following points were noticed in the inspection of some of the service books :— — G.O., No. 199 W., dated 25th Jan. 1898, and G.O., No. 918, Pension, dated 4th December 1897. — 12. The Executive Engineer, will no doubt see that service books are completed in every respect, with reference to the orders quoted. The fact of Mr. Traish having been recalled to duty should have been entered. This should be done now. — *Item* 12.—The irregularities should be rectified immediately.

(*a*) Finger prints are not taken, but in some cases the thumb impressions were only made, this is not sufficient.

(*b*) The land statements appear to be incomplete and require to be brought up to date with reference to the rules in paragraphs 12 and 15 of the "Rules for the conduct of Government servants." — Rules for the conduct of public servants, paragraphs 12 & 15.

(*c*) In the opening page, the Executive Engineer's signature was not always dated (service books of Chelamia and D. Venkatachellam, Delta Superintendents) and others. — Civil Service Regulations, 878 (*a*).

(*d*) Events of a man's services are not recorded always at the time of their occurrence (C. R. Krishna Row, Accountant, temporary promotion to 6th grade, temporary rank). — G.O., No. 272 W., dated 4th February 1893.

(*e*) In two cases when books were completed loose manuscript sheets were added and filled in instead of new service books being opened out— — Civil Service, Regulations, 876.
P. V. Raghavaih Naidu, Draftsman.
D. Venkatachellam, Delta Superintendent.

(*f*) In Mr. C. W. Traish's service book, the following privilege leave was recorded.— — Civil Service Regulations, 223.
22nd November to 5th December 1884, and
12th December 1884 to 17th January 1885.
It was not stated whether he was recalled to duty and granted leave when he could be spared again.

Miscellaneous.

13 The outward and inward transfers were not promptly advised or acknowledged Several cases of delay were noticed. — Public Works Department Code, II, II, 171. — 13. The Executive Engineer's attention will no doubt be given to the avoidance of such delays noticed. — *Item* 13.—This matter should receive the Executive Engineer's attention.

DOWLAISHWERAM,
14th September 1899.

(Signed) J. E. LACEY,
Dy. Exr., P.W. Accounts.

(Signed) H. RAINIER,
Offg. Exr., P.W. Actts.,
Madras and Coorg.

(True Extract.)
(Signed) W. B. DEWINTON,
Secretary to Government.

Public Works DEPARTMENT.

READ the following:—

Report (Audit Paragraph) on Inspection of the Godavari Western Delta Canals No. 1156 A/A 97 dated 27. Sept. 99.

Inspection Report of the accounts of the Godavari Western Delta

Circulated to ~~H.E. the Governor~~ Govt Asst

ORDER. No. 2752 dated 18.10.99

Noted

With his Minute recorded above the Ex. P.W. Accts submits these items in the report of inspection of the accounts of the Godavari Western Delta which require the orders of Government. These orders have been entered in the statement printed as an Appendix to these Proceedings. The Subjs. Secretary I think will see that necessary action is taken to effect the ~~orders~~ reports called for as duly submitted. Govt considers that there is room for improvement in the management of this Office

11.10.11

* The Minute referred to is in file but not seen.

To The Ex. I. Asst
The Subjs. Engrs
" Consg. Architect
" Supdt of Wks, Upper Delta
" Ex. P. W. Accts.
" Chief Engr for Irrign

[P. W. 4. 1,000—18-7-99.]

E. No. 27.
1,000—9-12-95.

KEEP-WITH | CURRENT No. | GOVT. OF MADRAS. | 1899. | P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS,

Madras, 27th September 1899.

OFFICE NOTE No. 1156 A/A

10

To

Print (1)

W.

I submit an extract from a report, by Mr. J.E.Lacey Deputy Examiner, of an inspection by him, of the office of the Executive Engineer Godaveri -- Western Division, and I solicit the -- orders of Government in column 5 of the enclosed statement.

2. The office is in fairly -- good order.

A.A

Offg: C.

28/27-9-99

Public Works (1899) Department.

CURRENT No. 7974

7959
7960

From The Examiner P.W. Accounts, Madras & Comp

Order

No. 1156 A/A

Dated 27th September 1899.

Received 28 [illegible]

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Enclosures 2 Plans nil 2 [illegible]

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SUBJECT.

Inspection Report of Godavery Western Division — Forwards extracts from — and solicits orders of Government.

BACK PAPERS.

No.	Date.
2335 M	5-9-98
1316 M	23-5-98
2824 M	8-10-98
1546 M	21-5-98
2722 M	11-2-98
2873 M	15-10-98
2668 M	26-9-98

FURTHER PAPERS.

No.	Date.

Extract from Godaveri Western Division

Extract from Register shewing progress in check and payment of bills

Name of Contractor or Piece worker	Amount of Bill			Date of measurement	Date of bill	Date of receipt in Divisional Office	Date of completion of check in Divisional Office	Date of Payment	Remarks
	Rs	a	p						
Kandigula Perigadu	30	5	4	27-4-1898	30-4-1898 / 24-5-1898	25-5-98	26-5-98	26-5-98	
M Ramamoorty	57	6	0	10-4-1898	25-5-1898	30-5-98	31-5-98	31-5-98	
Maddury chelamiah	42	11	6	18-3-1898 / 31-3-1898	28-5-1898	31-5-98	1-6-98	2-6-98	
Choda Bhimadu	3	13	4	29-4-1898	30-5-1898	31-5-98			
D. Chinaseshiah	0	5	0	5-5-1898	7-6-1898	7-6-98	9-6-98	17-6-98	
Uppalapaty Bhimadu	18	4	0	8-2-1899	8-2-1899		20-2-99	1-6-99	
K Tirapadu	1	4	0	9-2-1899	9-2-1899		20-2-99	31-3-99	
D Chinaseshiah	0	9	0	20-3-1899	18-4-1899	21-4-99	25-5-99	18-7-99	
P Subbarayudu	0	4	2	22-5-1899	27-5-1899	30-5-99	31-5-99	23-6-99	
W Bhimadu	922	11	6	4-6-1899	6-6-1899	12-6-99	14-6-99	31-8-99	
D Chinaseshiah	18	9	9	27-5-1899	14-6-1899	16-6-99	28-6-99	1-8-99	
D Chinaseshiah	17	10	0	27-5-1899	14-6-1899	16-6-99	28-6-99	1-8-99	
Ch Subbiah	0	7	0	9-6-1899	9-6-1899	27-6-99	28-6-99	17-7-99	
B Suriarow	0	10	0	26-6-1899	26-6-1899	27-6-99	29-6-99	20-7-99	
R Venkataswamy	8	7	2	26-6-1899	26-6-1899	27-6-99	29-6-99	20-7-99	
K Bramadu	8	11	6	14-6-1899	26-6-1899	21-6-99	29-6-99	20-7-99	
W Bhimadu	122	11	6	27-7-1899	27-7-1899	29-7-99	31-7-99	31-8-99	

27/9/99

Result of the Inspection of the Accounts of the 5½ Co. 9½

Godaveri Western Division by Mr. H. Lacy, Deputy Examiner P.W. Accounts

September 1899

Item No.	Remarks by Inspecting Officer	Reference to Code rule or G.O	Remarks by the Examiner	Orders of the local Government
1	2	3	4	5
1 (a)	Control over Expenditure A register showing progress in check and payment of bills is maintained in Form E No 66, an extract is attached showing delay I between date of measurement and date of bill and II date of audit and date of payment. The register is seen by Executive Engineer at long intervals. No final bills are received from sub divisional officer, all payments being made to piece workers in full on P.W.D form No 15. It is doubtful whether this is correct in all cases eg. Repairs to Yuramadam Drain Estimate Rs 6070/- Piece worker K. Venkataratnam was paid against one agreement. In March 1899 ____ 3607 - 1 - 6 " April " ____ 814 - 10 - " " May " ____ 1476 - 2 - " " June " ____ 961 - 3 - 6 and although no balances were retained, yet his account was not practically closed and should have been treated as a running account — the final bill when ready being sent to Executive Engineer for audit	G.O. No 2873 W dated 15th October 1892 Head of P.W.D Form No 15	1 (a) The object of the register is to prevent delay in payment and unless it is frequently scrutinized by the Executive Engineer, it is of no use	Item 1 (a) The Register should be frequently inspected by the Executive Engineer
(b)	The present practice admits of all payments being made by Sub divisional officer without check. It seems also desirable that in the case of bonafide first and final bills a limit should be fixed up to which sub divisional officer may pay without audit — all bills of sums above the fixed limit being sent to Executive Engineer for check. Say Rs 500/- It was noticed that in the Western Sub division, one payment of Rs 2263-6-6 was paid in June 1899 to a piece worker without audit.	G.O. 2668 W dated 26th September 1892 P.W.D Code II. I. 38	1 (b) The remarks of the inspecting officer, indicate that receipts in Form No 15 are obtained for payments to piece workers who have practically running accounts. The attention of the Executive Engineer might be invited to the rules quoted — If the regulation forms are adhered to, the limitation proposed by the inspecting officer will be unnecessary	Item 1 (b) The Regulation forms should be adhered to. Form No 15 should not be used in the case of payments to persons who have practically running accounts.

187 - 2

2 (a) Measurement books

A register in Form 2 No 74 is maintained - a No of books of 1894 and 1895 are still shewn with Subdivisional offices and section subordinates - One book No 930 issued 29th April 1894 was stated to be lost by the overseer.

The following discrepancies, omissions &c were noticed on the books examined.

Entries transcribed from probably a note book and the Original measurements not taken on the work. Book 1925 page 98

Corrections not initialled — — — — — — Book 5615 — 13, 14 & 16

Corrections initialled by clerk instead of Subdivisional Officer, Book 4260.

Difference between measurement book and actual payment — — — — — — — — Book 6840 page 28 Rs 3515, 74 & 46 and Cash book (March 1899) No 3607 - 1 - 6

Subordinates, taking measurements signing in pencil Books 5618. 7240

In case of piece workers total measurements to date are as a rule not shewn nor previous measurements deducted although as pointed out in para 1, the works are not practically closed.

(b) Measurement Book No 7280 called for by examiner in No 2426 B/11 dated 20th July 1899 was not produced at the inspection - it was stated to have been lost in the dock tappal and special enquiries are being made by the Executive Engineer. For want of this book the particulars of the large payments made to S. K. Venkataramana Piece worker for Excavating short cut of Yanamadegaru Drain Estimate Rs 105.500, could not be checked.

3 Control over Revenue

(a) Registers are maintained for the sale of fruit trees and of grass - in the case of the latter the register is not complete being posted in some instances only to end of 1897 - 1898 and no explanation is given for the differences in sums realized between one month and another. No separate account or register is maintained for the revenue realized by the 2 delta Superintendents under Executive Engineer.

P.W.D. Code II. I. 31 to 38

2 (a)

Measurement books are records of primary importance and the Executive Engineer should therefore insist on the rules relating thereto being observed with the greatest care.

Item 2(a)

He Supdts Engr will see that immediate steps are taken for the maintenance of these important records in the manner contemplated by the Codes He will also enquire into the difference reported by the Supdg Engr between measurement book and actual payment of Rs. 3607-1-6 and

2 (b)

The loss of the measurement books (No 7230 and 930 referred to above) appears to be a serious matter. The Executive Engineer will perhaps have reported the matter to the Superintending Engineer with full particulars of the steps he took to repair the loss.

Item 2(b)

A report with reasons & explanation from the parties concerned should be submitted. The greatest possible care should be taken of measurement books, which are the primary records of work done by the Depts

3 (a)

The register cannot serve its purpose unless it is brought up to date. The executive Engineer might perhaps be asked to report when his registers are completely posted.

Item 3 (a)

The Register should be brought up to date and completed. & the latter reported to

3

(b) The sale produce of Lantana sold for temporary cultivation is also not recorded in any register. It seems necessary that the register in the form prescribed in G.O No 1816W dated 28th May 1898, should be utilized to record all such receipts and be written up in accordance with the instructions printed on the form.

(c) The sums realized by Lock Superintendents on account of licence fees realized on cargo and passenger boats &c: &c are accounted for in P.W.D form No 3 or in a register of miscellaneous collections and paid direct into the treasury - these sums are not included in the Executive Engineers Cash book but are shewn in detail in the Cash Abstract Book - It seems necessary, as is done in all other divisions, that such transactions should be included in a permanent record like the Cash book.

(d) The receipts paid into Treasury by Lock Superintendents during the past 12 months, September 1898 to August 1899, amounted to Rs 26088 and the men, who are on pay ranging from Rs 8/- to Rs 12/- per mensem, furnish no security

Banking Arrangements

4 Cheques are sometimes written out by a clerk but not always in the presence of the Executive Engineer. The current cheque Books are in the custody of the Executive Engineer, but not the stock of blank cheque books. P.W.D. form No 20E is with the cashier and not in the personal custody of the Executive Engineer. The certificate on the fly leaf is not signed.

Cash arrangements

5 The cashier's appointment was abolished and his designation changed to that of clerk in G.O No 2824W dated 9th October 1897 - The cash chest is however in charge of the Head Clerk who furnishes no security. The receipts paid into the division Cash chest during the past 12 months amounts to about Rs 9500 and it is a question whether the Head clerk of Godavari Western Division should not be required to give an adequate security.

5 (a) 2

3(b)

G.O No 1816W dated 28th May 1898 — This matter will no doubt also receive the Executive Engineer's attention.

3(c)

P.W.D Code II I 40 — The Executive Engineer might perhaps be allowed a discretion, but there is much in favour of the regular cash book form (No 4) being adopted, if the existing system is preferred.

2(d) Government have already passed orders in G.O No 2416W dated 20th September 1893 that no security need be demanded from employees of this class.

P.W.D Code II. I. 87 A.

4

P.W.D. code II I 2 and notes 3 and 5 and P.W.D in 20E. — It is important that cheque books (whether in use or unused) should remain in the personal custody of the disbursing officer and this point has also been recently emphasised by India in Circular No 11 printed with G.O No 2935W dated 6th September 1899. The certificate on the fly leaf should invariably be signed before the book is brought into use. Form No 20E (Receipt for payment to Government) should also remain in the personal custody of the responsible officer

6

The Superintending Engineer might be asked to report on this point with reference to G.O No 619W dated 14th March 1895

Item 3(b) No Exec. Engr will explain why these items of Revenue receipts do not find place in the Register prescribed for the purpose -

Item 3(c) No Supdg. Engr will, after necessary enquiry, prescribe the form which should be used.

Item 3(d) No Supdg. Engr submits a report with letter in view of the large sums passing through the hands of these men some security should not be demanded.

Item 4 : No Exec. Engr's remarks should receive careful attention -

Item 5 No Supdg. Engr will furnish the required report.

Sub divisional accounts

6 The extracts from cash books and accounts from sub divisions are often received after the 5th - the accounts sometimes as late as the 12th -

Imprest Accounts

7 Imprest accounts are not always recouped in the same month.
Bank Sub division - Imprest of P. Jaganatha Rao overseer closed 31st March 1899 recouped 2nd April 1899
Western Sub Division - Imprest of P Rungan aya Naik Naidu overseer closed 26th April 1899 recouped 9th May 1899.
" 30th June 1899 " 3rd July 1899
The intention of the rule is that imprest accounts should be closed about the 27th of the month and recouped before the end of the month so as to, insure as many as possible of the months transactions being included in the Divisional accounts.

Cash Book

8 (a) The Executive Engineer does not initial the entries in the Cash Book and there is therefore no evidence that the rule in P.W.D Code II. I. 58 is followed - but he signs the cash book at the end of the month under para 61 of the same chapter.

(b) Petty vouchers retained in Divisional office were not cancelled

6

P.W.D Code II. I. 191 The Executive Engineer should insist upon the punctual submission, by the Sub-divisional officers, of their accounts and vouchers, so as to avoid unnecessary delay in the compilation of the divisional accounts.

Item 6 Immediate steps should be taken for the punctual submission of the accounts.

7

P.W.D. Code II I. 69 The delay will no doubt be avoided, now that the intention of the rule has been pointed out. The expenditure from an Imprest remains practically unaccounted for until it is recouped. Until then the expenditure is ignored so far as the accounts of the division are concerned, so that where there are large imprests ~~in many~~ divisions, any delay in recoupment should be carefully avoided.

Item 7 The Examiner's remarks to be borne in mind.

Code II. I. 58 & 61 (a) The Code rules should be adhered to including Code II. I. 61

(b) The object of cancelling vouchers is to prevent the possibility of their being used again, and with this view, their cancelment is imperative.

P.W.D Code II. 66 which also applies to vouchers audited and retained in Executive Engineer's office.

Stock arrangements of Division

9 2. Cast iron standards value Rs 86-0-2 have been borne on the stock returns for some time and are surplus, orders regarding their disposal seem necessary.

Accounts of Works

10 Work abstracts and register of works

(a) In the work abstracts for Major works (works accounted for by sub heads) the net amount paid on each voucher, and arrears due if any, is not filled in. This is liable to lead to errors.

(b) In the fly leaf of the register of works the signature of the Executive Engineer is recorded monthly, but no certificate as required by G.O No 154 W dated 21st January 1893 is given.

(c) Direct debits to the Sub head "Contingencies" are recorded in the following cases.

	amount debited to contingencies
(1) Constructing cross drainage works on Ellore Canal.	Rs 2-6-0
(2) Short cut of Zenamadurii Drain	Rs 838-9-4
(3) Constructing Deputy Collector's office at Ellore	Rs 102-7-1
(4) Improvements to Taluk office Buildings with outhouses at Narasapur	Rs 1574-10-7

and others.

(d) Rates are not always struck in the Register of works nor the quantities entered.

(e) Worksliips seem necessary in the following cases in which excesses in Sub heads occur.

(a) Constructing cross drainage works on Ellore Canal
(b) " Deputy Collector's office at Ellore
(c) " Surplus wier to Gokaveeram Pedda Tank

9 The superintending Engineer might be asked to arrange for their speedy disposal.

10

(a) This point will no doubt receive Executive Engineers attention

(b) The Executive Engineer might be asked to comply with the orders quoted

(c) Items debitable to "Contingencies" should be recorded separately in the Register of works and Superintending Engineers sanction should also be obtained whenever necessary to the deviation

(d) The principal object of the Register of Works would be nullified if the quantities of work done and rates are omitted. This is evidently a matter which should receive the Executive Engineer's personal attention

(e) It is important that the Superintending Engineer should be kept informed of all excesses over the sanctioned limits for works and the form of work slip is for this purpose.

Item 9 Noted. The Superintending Engineer will take the necessary action.

Item 10 (a) (b) (c) (d) (e) Noted.

The Examiner's remarks should receive careful attention.

Item (c) Should be explained why worksliips are not used in the cases brought to notice.

P.W.D Form No 7 E

G.O 154 W dated 21st January 1893

P.W.D code I - III . 20 and Examiner's circular No 38 of 1889

P.W.D. Form 30 A Note I

P.W.D code II II . 170

10(b) Re statement of materials at site in P.W.D form No 7F in support of the debit of Rs 148-2-9 to that subhead in the Register of works (Constructing surplus weir to Pokaveram Pulla Tank) has been received from the Tank Sub Division and in the following cases the acceptance of the Sub Divisional officer for the additional entries made in form 7F has not been obtained

	Total value of materials at site as per Register of Works	Value of materials as per form 7F signed by Sub-divisional officer
(a) Constructing deputy Collector's office at Ellore	Rs 4004-4-0	Rs 2888-7-2

the difference Rs 1115-12-10 represents the cost of materials adjusted in Executive Engineer's office against which however no quantities are shown. Improvements

(2) Improvements to Taluk office Building with outhouses at Narasapur - - - - - - - - - - Rs 698-5-11 - Rs 314-8-9

(3) Constructing stationary Sub Magistrates office at Tanuku - - - - - - - - - - - - Rs 1372-9-3 - Rs 1360-5-3

In this case a number of items are entered without value

e.g 20 Door shutters
386 lbs white lead
653 ceiling planks &c

Contract Accounts

11 (a) There are no regular contractors, all are treated as piece workers and agreements, approved of by Executive Engineer, taken in Form K2. In the following cases however it seems that regular contracts should have been obtained, or the spirit of the rule in para 11 in P.W.D code I chapter VIII followed and necessary reports made to Superintending Engineer.

(1) Piece worker K Venkataratnam - Repairs to Yenamadurru Drain — payments over Rs 6000/-

(2) Piece worker Varanasi Dharmabhothi - Constructing Deputy collector's cutcherry at Ellore. Payments over Rs 3000/-

Item 10(b)

The Executive Engineer might be asked to account for the differences in (2) and (3). Sub divisional officers should be informed of all adjustments made in the Divisional office and with this view the corrected accounts should be sent to them for information.

P.W.D Code II 203

Item 11(a) & (b)

11(a) Apparently these men should have been treated as regular contractors and sanction of competent authority obtained to the giving out of the contract.

P.W.D code I VIII. 11.

Item 10(b)

Differences noticed being accounted for the Examiner need not be further noticed by him. Should receive attention in future.

Item 11(a) & (b)

If Should be explained why the course followed by the Ex. was not followed. The Code rules should be followed

11 (a) Piece workers. K Venkataramam - Excavating short cut of Ynamadurru Drain. Estimate Rs 1.00500 — Payments over Rs 17,000/-

(b) Piece worker T Suryanarayana Row - maintenance and repairs - Buckleys drain - Payments over Rs 4000/-

(c) Piece worker. A. Anantharyyah - Repairs to Totalapalli drain Estimate Rs 6500/- first payment by Westen Sub division Rs 2253.6.6 in June 1899.

(d) Piece worker D Pullaya - River training works at Mallasawaram. Estimate Rs 6100/- Total work done over Rs 5000/-

(e) In the case of Nagadu Appana no agreement was taken for work done by him for the Rudracodunga drain Estimate Rs 3100/-

Establishment Works

12 The following points were noticed in the inspection of some of the service books

(a) Finger prints are not taken but in some cases the thumb impressions were only made: this is not sufficient.

(b) The land statements appear to be in complete and require to be brought up to date with reference to the rules in paras 12 and 15 of the "Rules for the conduct of government servants"

(c) In the opening page, the Executive Engineer's signature was not always dated (service books of Chilamia and D Venkatachellam Delta Superintendents) and others.

(d) Events of a mans service are not recorded always at the time of their occurance (C.R. Kistna Row, accountant. Temporary promotion to 6th Grade, Temporary rank)

11 (e)

Piece workers

13 Overseers and Sircars are not generally employed on Piece works

11 (f)

14 Measurements Books

(a) Measurement Books of the Supervisors

11 (g)

15 Agreements

(a) The Executive Engineer might be asked to explain why an agreement was not drawn up in this case.

(b) Agreements should be written on stamped paper and signed by parties before any payments are made to them.

(c) Agreements should be executed by the Executive Engineer and not by Overseers

(d) Agreements should be executed before the commencement of the work

(e) Agreements should be executed before the commencement of the work

16 Measurements

(a) Measurements should be recorded in ink

(b) Measurements should be recorded in ink

(c) Measurements should be recorded in ink

17 Bills

(a) Bills should be signed by the Executive Engineer

(b) Bills should be signed by the Executive Engineer

(c) Bills should be signed by the Executive Engineer

(d) Bills should be signed by the Executive Engineer

(e) Bills should be signed by the Executive Engineer

18 Vouchers

(a) Vouchers should be signed by the Executive Engineer

(b) Vouchers should be signed by the Executive Engineer

(c) Vouchers should be signed by the Executive Engineer

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(e) Vouchers should be signed by the Executive Engineer

19 Cash Book

(a) Cash Book should be signed by the Executive Engineer

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(e) Cash Book should be signed by the Executive Engineer

20 Stores

(a) Stores should be signed by the Executive Engineer

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(c) Stores should be signed by the Executive Engineer

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(e) Stores should be signed by the Executive Engineer

21 Tools and Plant

(a) Tools and Plant should be signed by the Executive Engineer

(b) Tools and Plant should be signed by the Executive Engineer

(c) Tools and Plant should be signed by the Executive Engineer

(d) Tools and Plant should be signed by the Executive Engineer

(e) Tools and Plant should be signed by the Executive Engineer

22 Miscellaneous

(a) Miscellaneous should be signed by the Executive Engineer

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23 General

(a) General should be signed by the Executive Engineer

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24 Conclusion

(a) Conclusion should be signed by the Executive Engineer

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25 Appendix

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26 Index

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27 Table of Contents

(a) Table of Contents should be signed by the Executive Engineer

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28 Preface

(a) Preface should be signed by the Executive Engineer

(b) Preface should be signed by the Executive Engineer

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29 Introduction

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30 Chapter I

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31 Chapter II

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32 Chapter III

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33 Chapter IV

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34 Chapter V

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35 Chapter VI

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36 Chapter VII

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37 Chapter VIII

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40 Chapter XI

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41 Chapter XII

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42 Chapter XIII

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43 Chapter XIV

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44 Chapter XV

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46 Chapter XVII

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49 Chapter XX

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55 Chapter XXVI

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59 Chapter XXX

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60 Chapter XXXI

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63 Chapter XXXIV

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64 Chapter XXXV

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65 Chapter XXXVI

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66 Chapter XXXVII

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67 Chapter XXXVIII

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68 Chapter XXXIX

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69 Chapter XL

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70 Chapter XLI

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71 Chapter XLII

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72 Chapter XLIII

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73 Chapter XLIV

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74 Chapter XLV

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75 Chapter XLVI

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76 Chapter XLVII

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77 Chapter XLVIII

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78 Chapter XLIX

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79 Chapter L

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80 Chapter LI

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81 Chapter LII

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82 Chapter LIII

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83 Chapter LIV

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84 Chapter LV

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85 Chapter LVI

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86 Chapter LVII

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87 Chapter LVIII

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88 Chapter LIX

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89 Chapter LX

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90 Chapter LXI

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91 Chapter LXII

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92 Chapter LXIII

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93 Chapter LXIV

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94 Chapter LXV

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95 Chapter LXVI

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96 Chapter LXVII

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97 Chapter LXVIII

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98 Chapter LXIX

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99 Chapter LXX

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100 Chapter LXXI

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101 Chapter LXXII

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102 Chapter LXXIII

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103 Chapter LXXIV

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104 Chapter LXXV

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105 Chapter LXXVI

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106 Chapter LXXVII

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107 Chapter LXXVIII

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108 Chapter LXXIX

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109 Chapter LXXX

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110 Chapter LXXXI

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111 Chapter LXXXII

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112 Chapter LXXXIII

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113 Chapter LXXXIV

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114 Chapter LXXXV

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115 Chapter LXXXVI

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116 Chapter LXXXVII

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117 Chapter LXXXVIII

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118 Chapter LXXXIX

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119 Chapter XC

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120 Chapter XCI

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121 Chapter XCII

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122 Chapter XCIII

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123 Chapter XCIV

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124 Chapter XCV

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125 Chapter XCVI

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126 Chapter XCVII

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127 Chapter XCVIII

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128 Chapter XCIX

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129 Chapter C

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130 Chapter CI

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131 Chapter CII

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132 Chapter CIII

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(e) Chapter CI

12 (c) In 2 cases when books were completed loose manuscript sheets were added and filled in instead of new service books being opened out -

P.V. Raghavaih Naidu Draftsman

D Venkatachellam Delta Superintendent

(f) In Mr C.W. Traish's service book, the following privilege leave was recorded

22nd November to 5th December 1884. and

12th December 1884 to 7th January 1885.

It was not stated whether he was recalled to duty and granted leave when he could be spared again

Miscellaneous

13 The outward and inward transfers were not promptly advised or acknowledged - Several cases of delay were noticed

Dowlaishwaram
14th September 1899

(Sd) H Lacey
Deputy Examiner P.W. Accounts

12

C.S.R. 878 The Executive Engineer will no doubt see that service books are completed in every respect with reference to the orders quoted.

C.S.R 223 The fact of Mr. Traish having been recalled to duty should have been entered. This should be done now.

Item 12 Re irregularities should be rectified immediately.

13

P.W. Code II 171 The Executive Engineer's attention will no doubt be given to the avoidance of such delays noticed -

Item 13 Re 5 months should receive the Ex. Engr's attention -

H Rainier
Offg: Examiner
P.W. Accounts
Madras Coast
27/9/99

11.10.11