

DELHI DEVELOPMENT AUTHORITY

NO.EM.10(83)/2510

Dated: 29.3.84

CIRCULAR NO. 49

Reference is invited to office order No. ACs7(1) 83-84/Misc. dt. 21.1.84 (Copy enclosed) issued by the Finance Member, DDA. Engineer Member has desired that instructions contained in the above office order should be followed strictly

Sd/-
(OM PRAKASH)
DIRECTOR (WORKS)

Copy to:

1. Chief Engineer
2. Addl.CEs.
3. All SEs i/c Director (Hort.)
4. All EEs i/c Dy.Director's (Hort.)

NO.ACS7(1)83-84/Misc.

Dated: 21.1.1984

In the course of financial scrutiny a case involving serious violation of rules on the part of the Executive Engineer who had issued cheques to the contractors/suppliers before the bills were passed for payment was brought up. While doing so, a number of checks required to be exercised by the Executive Engineer in regard to test check of measurements, theoretical consumption statement, recovery statement, statement of extension of time, hindrance register, TE order book and statement of accounts of works were not looked into before authorising the payment. This implied that no attempt was made to ensure that the works had been executed strictly in accordance with the terms of contract and in the absence of test examination of works it cannot be said as to whether quantity and quality of works executed were in accordance with the quantity and quality set forth in the agreement. It may be pointed out that the Executive Engineer as the primary Drawing and Disbursing Officer of the division is responsible not only for the financial regularity of the transactions of the whole division but also for the correct maintenance of the accounts of transactions and records of works. He has to ensure, before passing the bills, that the claim which has been accepted is valid and the voucher contains complete details of the payment. It is necessary that complete details of the transactions are recorded in the account books including measurement book so that at any stage if any information is required there is no difficulty in finding the bonafides of the transactions

2. In the discharge of his duties as Drawing and Disbursing Officer the Executive Engineer should take advice of the divisional accountant who is expected to see that rules and orders scrupulously observed in respect of the financial transactions arising in the division. If the divisional accountant finds that any transaction/order of the Executive Engineer are such as are not covered by the provisions of rules and orders, it will be his duty to bring the facts-preminantly to the notice of the Executive Engineer with a statement of reasons for obtaining necessary orders of the Ex.Engineer. If he is over-ruled by the Ex.Engineer and if he is not satisfied with the decision of the Ex. Engineer, he should make a brief note of the case in the register of divisional accountants objection and place the register before th Ex.Engineer so that the latter may have an opportunity to reconsider the matter. The divisional accountant who also works as a representative of Finance and Accounts is required to send a report every month to the Chief Accounts Officer about the financial scrutiny carried out by him. The report should specifically contain all such cases where his advice has not been accepted by the Ex.Engineer. Although , the duties and functions of the divisional accountant, Ex.Engineer and other Engineering authorities have been given in detail in codes and manuals, it has been seen that it is because of non-observance of the requirement of rules that serious lapses-such as these referred to above can take place. While at the divisional level, Ex.Engineer, in close cooperation with the divisional accountant, has to ensure financial regularity of the transactions and maintenance of the accounts of the transactions correctly, it is necessary that the Suptd.Engineer and Chief Engineer, besides carrying out technical and supervisory control, also render assistance

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and advice in matters relating to accounts and finance. It is only when authorities concerned with the administration and control of works take steps to impose financial discipline and regularity of financial transactions that improvement in the working of the engineering wing can be brought about. For this the Chief Engineer, Addl. Chief Engineer, Suptdg. Engineers have special responsibilities to watch that the system as prescribed in CPWD codes and manuals is scrupulously followed by the engineering authorities.

Receipt of these instructions may kindly be acknowledged.

Sd/-
(KAWALJIT SINGH)
FINANCE MEMBER

Copy to: Engineer Member.