42

(1) பக்கங்களின் எண்ணிக்கை (3874) Statement

(2) புதுக்கித் திருப்பிய நாள் 27 [illegible] 1992

(3) ஆதாரம் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித்துறை

அரசாணை எள்.
மு. கோப்புத் தாள் எண். 3037

அச்சகம்
பலவகை

நாள் : 5-11-1892 199 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers :—

Office-note from the Examiner of Public Works Accounts, dated Madras, 15th October 1892, No. 248 A.

With reference to para. 12 of G.O., No. 2649 W., of 23rd September 1892, and also to G.O., No. 2703 W., dated 29th September 1892, I now submit, for the orders of Government, the following papers bearing on certain defects and irregularities in the accounts of the Nellore division, for which I hold Accountant A. Runga Row responsible, viz. :—

(*a*) A charge-sheet containing 26 specific instances of neglect of work on his part, together with his replies thereto, in parallel columns.

(*b*) My remarks on those replies.

(*c*) A memorandum, dated Nellore, 25th August 1892, in which one G. Ramakrishna Naidu explains the circumstances of his connection with the Executive Engineer's office and of his employment in it from November 1891 to February 1892 as a private servant of the late accountant from whom he received a salary of Rs. 15 per mensem.

2. Perhaps the chief characteristic of the accountant's replies is his propensity for shirking responsibility and throwing it on to the shoulders of others, whilst (i) his professed ignorance of an old-standing and well-understood rule in the Madras Code (charge V); (ii) his want of supervision and knowledge of the detailed procedure under which certain work was done by his subordinates (charges III and XV); and (iii) his neglect to have important records kept up to date (charges III, VI, IX, XIV, XV, XXI, XXII, XXIII, XXIV and XXV) detract from the reputation he has appeared to have enjoyed of being a very efficient divisional accountant.

3. But passing over these defects and irregularities, the two most important items in the charge-sheet are—

(i) Charge XI, inordinate and apparently systematic delay in the payment of contractors' and piece-workers' bills in direct contravention of rules.

(ii) Charge XII, employment on the check of those bills from November 1891 to February 1892 of an outsider—

(*a*) who was either in his private pay, or
(*b*) who was a "volunteer."

4. In connection with (i) I may add that, during my inspection of the office, one contractor, named G. Venkatramya, sought an interview with me in the presence of Mr. Marjoribanks, the Officiating Executive Engineer, and complained on his own behalf and of others that "Accountant Runga Row used to give much trouble by delaying payment of bills." In answer to the question as to whether this had ever been represented to the Executive Engineer, he replied that he "did not make any complaint before, because Runga Row was big man and he could injure them."

5. There is no doubt that a divisional accountant has many opportunities for posing as a man of great power in the opinion of ignorant contractors, inasmuch as their bills are not passed for payment until after he has checked them; and it is not difficult to see how such a position was strengthened for even a short period by the

accountant keeping the check of bills out of the hands of every member of the office establishment and entrusting this work to a man who was either in his private pay, or depending on him for paid employment in the office.

6. It is not improbable that, if Runga Row had not been transferred elsewhere, no complaint would ever have been made against him, and it is to prevent the possibility of an Executive Engineer being kept in ignorance of the number of bills there are in the office awaiting payment that in my office-note No. 189 A, dated 15th September 1892, I suggested the use of a register giving full information on this point.

7. Making every allowance for the alleged heaviness of the work in the office in 1891–92—though on this point I may remark that the present accountant has found no difficulty in bringing up arrears and in keeping abreast of his work—I consider that A. Runga Row has signally failed in his duty. I therefore recommend his reduction in pay and grade, coupled with transfer to a less important division than Kistna Eastern, to which he is at present attached.

8. And, if I may venture a suggestion, I think it will have a salutary effect on other divisional accountants if the orders on this case are circulated to the department.

Office-note from the Examiner of P. W. Accounts, dated 26th Oct. 1892, No. 266 A.

ORDER—dated 5th November 1892, No. 3037 W., Public Works.

In the first of the papers recorded above, the Examiner brings to notice a series of irregularities in the accounts of the Nellore division, in regard to which he considers the Accountant A. Runga Row to be responsible. The accountant has been allowed an opportunity of explaining his neglect of duty, and his explanations have been laid before Government. They are extremely unsatisfactory and arouse grave suspicion that the accountant has taken advantage of his position and the trust reposed in him by the Executive Engineer to levy contributions from contractors. Proceedings of this kind, if conclusively proved, could be met by nothing short of dismissal, but, as there is an element of doubt, the Government is willing to allow the accountant the benefit of it, and to inflict the more lenient penalty proposed by the Examiner. A. Runga Row will accordingly be reduced to the sixth grade on Rs. 100 per mensem. His transfer from the division will also be at his own expense.

2. The suggestion contained in para. 8 of the Examiner's office-note will be acted on and the papers circulated throughout the department for the information of divisional accountants.

3. As regards para. 5, it is observed that, although it is perhaps impossible to deprive an accountant of all power of putting pressure upon contractors, the power will be greatly reduced if an Executive Engineer attends personally to the payment of bills and is readily accessible to all persons having complaints to prefer or other communication to make to him.

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.

To Superintending Engineers.
„ the Consulting Architect.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Exd. J. Henricus.
Spare Copies

2/3037

GENERAL.
ESTABLISHMENT.

Govt. of {1892} Madras.

PUBLIC WORKS.

Dated November, 5th.

Recd. *Encl.*

G.O., 5th Nov. 1892, No. 3037 W.

NOVEMBER.

A. Runga Row, Accountant

Orders regarding the reduction of — to the sixth grade on Rs. 100 per mensem for irregularities in the accounts of the Nellore division.

15. Confusion in filing of vouchers for tools and plant purchased and issued	What was your system for the filing of these?	A Sawpits account was also opened to verify the justification of the 33⅓ per cent wastage being charged on timber continuously for a series of years. The monthly wages abstract of Workshop labourers, the Sawyers' bills and the monthly abstract of charges and outturn were duly checked in the office.
	XIX Did you always see that properly signed vouchers were received for all issues?	XVIII The vouchers for sales and purchases were filed in the order in which they are entered in the list Vouchers sent to the Examiner's office with the monthly accounts.
		XIX [redacted] Yes, as far as I am aware.
16. Discontinuance of form No M 29	XX Who authorized you to discontinue the use of this form?	XX I remember the storekeeper having once complained to me that he had to sign this form without actually receiving the articles and his books were unnecessarily burdened by showing them as receipts and issues when it was not the case actually. I told him that if such be the case, his signing the form was valueless and that the articles could be shewn as having been issued by Workshop Supdt himself if he does so.

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20. Absence of service books for the following:- Lascars: Ramthusaib, Mahomed Shamshudeen, G. Ramasawmy Clerk K. Veeraraghaviah	XXV Why were not these opened? Or, if opened, why were they not taken care of?	
		XXVI. Immediately on receipt of the G. O. a circular was issued to all the Sub Divisions requesting to stop this procedure and to revert to the old system
21. Continuance of payments into Treasury by private individuals in the instances specified in enclosure D, since the receipt of G. O. No 3405 W. dated 17.12.91	XXVI Why did you allow this to continue?	

J. L. Shelord-Hubbard
Examiner, P.W. Accounts,
Madras.

8/10/92

Executive Engineer Offg
Kistna Eastern Dn.

3637

9 Delay in payment of 54 bills, as detailed in enclosure A.	XI The delays are classified as follows: No. of bills Over 25 months 1 " 20 1 Between 15 and 20 months 4 " 10 and 15 " 8 " 5 and 10 13 Over 4 months 4 " 3 " 6 " 2 9 " 1 5 What explanation have you to offer?	XI It would appear that the periods of delay in each case is calculated from date of measurement to date of payment whereas there are cases of not unfrequent occurrence in which bills are not generally submitted by the Executive Subordinates long after the measurements were taken and then again in their passing through the Sub Division officers they are detained by them for check measurement of work, in all possible cases, and then passed on to the Division office. [illegible] From my general knowledge of the Dn I beg to submit that the extraordinary delays appear due (1) disputed claims of contractors under correspondence to and fro (2) bills attached under injunction of civil courts awaiting decision of suits (3) payments held over for want of or for incomplete sectioning which is ~~only~~ generally done at the next season and payed for on intimation being received (4) amounts withheld intimation of ~~pending~~ check measurement of superior officer viz S.D.O in cases where bills are paid ~~and~~ on the certificates of subordinates. The information is one that could be elicited on the spot and on reference to the connected correspondence. [illegible] In fine, the matter is one that I have little to do.
11. Arrears in the compilation of work abstracts, e.g. — those for March 1892 were not finally posted until 4 June — those for April 1892 were only commenced on 4 June — those for May were not even commenced on 4 June	Why were not these compiled before submission of monthly accounts to the Examiner?	bills in the Nellore Dn were numerous as all works there are carried out on contract and as majority of these bills are received in the ~~latter~~ end of the month the help of the other members of the branch was also resorted to at the time. XII & XIII having been fully explained in my explanation d/ 6-5-92 a reference to the same is earnestly solicited.
12 Arrears in posting registers of works e.g. — for March 1892, not finally posted until 4 June — for April 1892, only commenced on 4 June	XV Why were not these books posted before submission of monthly accounts to the Examiner?	XIV & XV There were two clerks employed in the compilation of work abstracts and posting registers of works one helping the other. The work abstracts were ~~[illegible]~~ written up for the purpose of getting out the outlay on each works before accounts were sent to the Examiner's office so as to prepare the ~~[illegible]~~ Schedules of expenditure from them, though their final completion with regard to other details &c. was not found practicable, before the despatch of accounts. These together with the registers were however completed before the end of the following month or about ten days after the submission of accounts, save any isolated cases for special reasons. March being an exceptional month in the year when there would be a rush of expenditure and as the Registers for all works for the ensuing year have to be opened afresh in April, you will be pleased to observe that the delay in writing them up in these two months was quite unavoidable and necessarily runs into May: and every concession must be given. I however fail to understand how it was represented that those for April were only commenced on the 4th June whereas the Schedules of expenditure which were despatched to the Examiner by the 20th were written up from Work abstract for that month.

ENCLOSURE A.

Irregularities in the accounts of the Nellore Division, to be explained by Accountant A. Ranga Row.

Irregularity	Points on which explanation is required	Accountant A. Ranga Row's explanation
Absence of contract agreements for the following works i Improvements, Kovur Channel. ii Minor Branch Eastern Channel. iii Chellakalva Left embankment iv Eastern Channel, Minor Branch Channel. v Repairs to Kavali Tank sluices vi Marripallimadugu tank vii Dividing dam across Malacalva channel. viii Malidevi drain.	I Why were not agreements entered into for these works? II In the absence of agreements, with what were bills checked?	I Agreements with contractors and piece workers are entered into by Sub Divisional officers who arrange for the execution of work with them. These are sometimes received early and sometimes late. The absence of agreements was duly brought to the notice of the Ex. Engineer in checking bills and the delays are to a great extent minimized by issue of circular instructions and special calls. In the absence of recorded information I regret I cannot say any thing more concerning the special cases referred in this para. II The bills are always checked in comparison with estimates (for sub heads quantities & rates) the terms of contract in these cases being at a certain percentage reduction over estimate amount. The percentage reduction agreed upon by Sub Divisional officers is noted by them at foot of the bills; and these deductions were accepted on the responsibility of Sub Divisional officers pending receipt of agreements
2. Failure to keep the register of contract agreements up to date.	III How do you explain this?	III All contract agreements were on receipt made over to one of the Accounts clerk named Venkata Subbiah for entry in the register and check and to the best of my remembrance the book was always shewn brought up to date.
3 Want of method in the record of contract agreements.	IV While agreements were scattered about, among correspondence records, how was it possible to check bills promptly?	IV The agreements were filed in a bundle in the order of number given to them, corresponding with that in the register. There was no necessity to their being mingled with correspondence records, since they have been separately registered and recorded in the accounts section. This was strictly observed during my stay in that Division.
4. Out of the pass books, only 4 were in the name of the Executive Engineer	V Why were not steps taken to get this rectified?	V The India code which required the alteration has come into force from 1st August/92. I left the Division about two months before that date.
5. Want of method in writing up the Register of security deposits, and neglect to keep it up to date.	VI How do you explain this?	VI The entries in the register were made in chronological order like any record of the kind & was always written up to date. No special instructions given for its maintenance.

Irregularity	Points on which explanation is required	Accountant A. Ranga Row's explanation
6 Omission to include in contractors acknowledgment on Central Office Voucher No 172 for May 1892, Rs 130-1-0, the value of materials supplied.	VII Was this effective check of a bill?	VII I had not the opportunity of finally examining the Vouchers for May before their submission to the Examiner as the accounts for that month were rendered by my successor. I regret for the omission which might be due to oversight.
7 Absence of Executive Engineers order to pay on all original contract certificates	VIII Why were bills paid without this?	VIII Not a single payment was ever made without the pay order of the Ex: Engineer. Pay orders were obtained on bills on which notes for the information of the Ex: Engineer to give necessary pay order were entered and these bills were recorded in the Division office being treated as certified copies of bills as usual and that the obtaining of pay order alone was thought sufficient. ~~without~~
8. Neglect to post the contractors ledger since December 1891	IX Why was this important record not kept up to date? X Such being the case, what guarantee had you that previous payments were correctly checked?	IX Consequent on the removal of extra clerks working in the office under orders of the Superintending Engineer which was reported by the Ex: Engineer to the Examiner applying for the services of an assistant accountant (Vide para 11 of my explanation d/6-9-92. The clerk posting the contractor's ledger had to be put in charge of work Registers and the clerk posting work Registers had to be spared for the correspondence branch which occasioned the delay (there being none to post the ledger for a time. (through) Every strenuous exertion was however made to write it up a few days later X Previous payments were correctly checked from certified copies of the bills which are facsimile to originals with regard to all particulars.

Irregularity	Points on which explanation is required	Accountant A. Ranga Row's explanation
10 Employment of a private servant named G. Ramakristnah Naidu on the check of contractors and piece-workers bills from November 1891 to February 1892.	XII On whose authority was this man allowed to work in the office without pay from Government? XIII Why was not the check of bills entrusted to members of the office establishment?	XII As already explained in para 10 of my explanation this Naidu was one of the extra clerks doing duty in the Division office sometime prior to my joining the Dn and continued afterwards to do the same work that he was doing before viz checking bills and fair copying accounts. His services were dispensed with by the Superintending Engineer on account of age bar when got into permanent service. He was allowed to work in the Dn office when unemployed in anticipation of being taken as a temporary famine clerk with the approval of E. E on the distinct understanding that he would get pay only from the date of appointment being sanctioned; but he was not a private servant. He was allowed with a view to cope with the pressure of work then devolved on the office which will be seen from the next para. He was so subsequently employed though a little later than at first anticipated, for reasons explained in my explanation adverted to above. XIII Each clerk in this office had his own quota of work specified by the Executive Engineer. Since the removal of this Naidu whose business was checking the bills there was no body available to look after his work as every other member of the branch has had enough to do consequent on the removal of extra hands. Moreover one clerk of the accounts branch had to be spared for correspondence branch. The extra help applied for to the Exr for the services of an assistant accountant was not sanctioned though the necessity was admitted ~~[illegible]~~ In consequence this Naidu who was naturalized with the work was allowed to [illegible] to do it as there was no other alternative. I may add here that the

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Irregularity	Points on which explanation is required	Accountant A. Ranga Row's explanation
13. Neglect to supervise the revision of stock rates as on 31 January 1892 and take Executive Engineer's orders upon it.	XVI Why was this important duty left to the storekeeper?	XVI. To the best of my recollection the revision of rates was never made without the approval of the Ex: Engineer; and a reference to the records will show that when necessary the matter was reported to the Superintending Engineer to write off losses when differences were serious and to revise rates
14. Complete absence of check i of store accounts, and ii of workshop accounts.	XVII What explanation can you offer on this point?	XVII. i A reference to the memorandum of instructions issued by me with the approval of the Ex: Engineer to the Storekeeper will show the attention these accounts received from me. The Storekeeper's issue books were, under order of the Ex: Engineer, checked by me in the evening of every day or the day following to see that they were written up to date and his bills for purchases were examined in the usual course in the office. At the close of each month he was to complete his books with the help of a clerk in the accounts branch and when the whole was done, they were checked by me like the stock accounts of Sub Divisions, before they were finally accepted. ii As in the case of store accounts, the Workshop accounts have had every attention from me, as it will be seen from the memorandum of instructions issued to the Workshop Supdt with the approval of Ex: Engineer. After I joined the Division I got the capital account of the shop formed (by getting the block, machinery and the Special tools valued) to be continued further with additions and depreciations in each year.
	XVIII	

Irregularity	Points on which explanation is required	Accountant A. Ranga Row's explanation
17. Neglect to maintain a register of liabilities	XXI Why was not this important record maintained? XXII In the absence of it how did you complete applications for letters of credit?	XXI & XXII. A register was maintained in the office and was in charge of R. Venkata Subbiah. but I do not remember having any transactions under this head, there being no purchases of English stores &c which require to be treated as liabilities.
18. Neglect to obtain Executive Engineer's verification of service books for the period from 1st April 1891 to 31 March 1892.	XXIII Not a single book was thus verified. What explanation have you to offer?	XXIII, XXIV & XXV. The Service books were under the Exclusive charge of Hd clerk in Correspondence branch, the accountant having no control over them. Their incomplete state as far as I could ascertain was nevertheless brought by me to the notice of ~~the notice~~ of the Examiner in my transfer report when I took charge of the Division office and subsequently in further references in its connection. It was also suggested to the Ex: Engineer that the work might be transferred to the accounts branch but any changes in the Existing duties of each member was not approved of.
19. Neglect to have the opening page of 21 service books as detailed in enclosure C, reattested under the five years rule	XXIV What have you to say in explanation of this?	

Enclosure B.

Examiner's remarks on replies given by A.Ranga Row,late Accountant , Nellore Division,to the charge-sheet framed against him in connection with certain irregularities in the accounts of that Division.

Madras, I5th.October I892.

I. Nothing could be traced in the records to show that agreements for these works had been specially called for. This shunting of responsibility on to sub-divisional offices is unsatisfactory.

II. Under such a system it would be quite possible to make payments for works for which no agreements whatever had been entered into; and the intervention of a Divisional Accountant to ensure financial regularity in the accounts of a Division would be unnecessary.

III. That the register was not posted up to date shows how ineffective was the accountant's supervision of the work of his assistants ~~was~~.

IV. The difficulty experienced in tracing agreements for payments made in May I892 disproves the accountant's statement of what the practice was in his time.

V. This ignorance of the Madras Code is lamentable.Para 998 of that Code lays down that the cash deposited by Contractors as security shall -

> " be placed by the Executive Engineer in the nearest post office savings bank in his own name (i.e. under his official designation and without any mention of his personal name").

The introduction of the Government of India Code involved no "alteration" on this point.

VI. The refutation of this statement lies in the fact that great trouble was experienced in making the extract from the register for the year I89I-92.

VII. This is a mistake that would only occur under careless supervision of work done by assistants,and one that might have resulted in loss to Government.

VIII. The order to pay ought to have been written on the original bill, and the amount should have been expressed in both words and figures.

IX and X. The Contractors ledger is the only authorized record for exhibiting the state of a contractors accounts, and the circumstances stated by the accountant do not justify so important a record having been kept in arrears for 5 months.

XI. Here again the accountant shirks responsibility and passes it on to sub-divisional officers. If as he states the delays in payment were attributable either to the failure of sub-divisional officers in passing bills on, promptly, ~~on~~ for payment, or to the withholding of balances until work was fully re-measured, it was equally the duty of the Divisional Accountant to take steps to have payments accelerated; but there was nothing in the records that could be traced to show that he had taken any steps in the right direction. The cases in which payment was delayed are so numerous that they can only be attributed to gross neglect on the part of the accountant.

XII and XIII. The accountant denies that this G.Ramakrishna Naidu was in his private pay; but opposed to this is enclosure B, in which the man himself distinctly makes the following statement:-

> " After my services were dispensed with, I went to my native place. A.Runga Row Puntulu Garu sent word to me to come and work in the Accounts Branch at his own cost. He was paying me Rs.I5 per mensem".

I do not see what object the said clerk, who was apparently a personal friend of the accountant, could have had in making such a statement as that contained in the words which I have underlined, knowing as he did - for I had warned him - that if he perjured himself he would risk his present appointment; and such being the case I find it difficult to give credence to Runga Row's denial that the man was in his private pay. But even admitting it, the accountant was guilty of clear disobedience of orders in introducing an ~~unpassed~~ unpaid candidate into the

office, the prohibition against which in Madras Code, para I78 A is emphatic:-

> " The employment of unpaid men in public offices, as volunteers or under any other name, is prohibited"

XIV and XV. This explanation cannot be admitted. Heavy arrears , of important records such as Work Abstracts and Registers, would not be allowed to exist by any Divisional accountant who was alive to the responsibility of his position.

The last four lines of the accountant's statement shows how little he was acquainted with the detailed procedure in the office. The Schedules of expenditure were not posted from the Work Abstracts, as they ought to have been, but from an unauthorized "rough book".

XVI. This statement is unsupported by facts. There is nothing whatever on the half-yearly return for 3Ist.January I892 to show that the revision of rates, made by the storekeeper, ~~were~~ was scrutinized in any way by the accountant.

XVII. Bills for store purchases were checked by the Storekeeper (that is by the man who ordered the purchases), and not by the accountant; the allocation of stores and labour to workshop orders was checked by no one, nor was the arithmetical accuracy of muster rolls checked by the accountant, or any of his clerks, before payment was made. Practically, therefore, the store and workshop accounts were accepted by the accountant, as prepared by the storekeeper and the workshop superintendent, respectively.

XVIII.and XIX. Nothing more need be said about these points, as the defects noticed at my inspection might occur in any office.

XX. The accountant took a great deal on himself in ordering the discontinuance of a form that had been prescribed by Government in Madras Code para I807.

XXI and XXII. It is difficult to understand that an accountant of Runga Row's experience would have it believed that " purchases of English Stores " form the only liability of a Division. This explanation is most unsatisfactory.

XXIII, XXIV and XXV. Here, also, the accountant tries to throw responsibility on another's shoulders. That the service books were under the charge of the Head Clerk, does not exonerate him from neglect in the matter. He had been made manager of the office, and it was his bounden duty to have seen that so important a matter as the opening of service books, their verification, and their re-attestation, received due attention.

XXVI. It ought not to have taken 4 or 5 months to discontinue a practice which prompt and effective measures would have stopped at once, especially as the procedure was one which sub-divisional officer would have been only too glad to change.

S. S. Sherlock-Hibbard

Examiner, P. W. Account, Madras.

OW 9.12/10 360/92

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Enclosure C. 25th. August 1892.

Nellore.

Statement.

I was, during the time of Mr. A. A. G. Malet, late Executive Engineer of Nellore Division, first entertained as a temporary clerk on Rs. I5 per mensem in this office and I continued in the same capacity for about 2½ years. Afterwards, my services were dispensed with owing to the reduction of the Temporary Establishment. After some months elapse, I was again provided with a temporary footing in this Department and I served in it for about a year. I was afterwards recommended by H. H. O'Connell Esq. for the permanent Tank Superintendent's post that had fallen vacant to the Superintending Engineer II Circle and I was accordingly appointed. My services were again dispensed with by the Superintending Engineer II Circle on account of my so called overage in spite of my producing the medical certificate granted by Mr. Walker, late District Surgeon of Nellore. After my services were dispensed with, I went to my native place. A Ranga Row Puntulu Garu sent word to me to come and work in the accounts branch at his own cost. He was paying me Rs. I5 per mensem and he also told me that he obtained permission of the Executive Engineer for my working in the office. I joined the office in the latest part of November I89I and worked till the end of February I892. In the month of March last, I was recommended by Mr. W. Hughes late Executive Engineer of this Division to the Superintending Engineer and got me appointed as a temporary clerk in the Famine Establishment. I used to check the bills ever since I joined the office during the time of late Accountant but now, after the arrival of the present Accountant, I will check the arithmetical accuracy of the bills and also prepare famine Returns.

Sd/15/10

(Signed) G. Ramakristniah Naidu

Temporary Clerk

Nellore Division Office.

(True Copy)

Sd/15/10

Mahomed Yacoob

Ag. Suptt. Routine Branch.

Sd/15/10

5.1
PW 18360/92

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(C. No. 1261/8.)

Keep-with | Current No. | Govt. of Madras. 1892. P. W. Dept.

dated 189 .

EXAMINER, P. W. ACCOUNTS.

Madras, 15 October 1892.

Office Note No. 248. A.

To

W. -

With reference to para 12 of G.O.No.2649 W. of 23rd.September 1892, and also to G.O.No.2703 W. dated 29th. September 1892, I now submit for the orders of Government the following papers bearing on certain defects and irregularities in the accounts of the Nellore Division, for which I hold Accountant, A.Ranga Row, responsible, viz;

A. a charge-sheet containing 28 specific instances of neglect of work on his part, together with his replies thereto, in parallel columns.

B. my remarks on those replies.

C. a memorandum dated Nellore, 25th. August 1892 in which one G. Ramakrishna Naidu explains the circumstances of his connection with the Executive Engineer's office, and of his employment in it from November 1891 to February 1892 as a private servant of the late Accountant from whom he received a salary of Rs.15 per mensem.

3000—3-2-91.

2. Perhaps the chief characteristic of the Accountant's replies is his propensity for shirking responsibility & throwing it on to the shoulders of others; whist (i) his professed ignorance of an old-standing and well understood rule in the Madras Code (charge V), (ii) his want of supervision and knowledge of the detailed procedure under which certain work was done by his subordinates (charges III and XV), and (iii) his neglect to have important records kept up to date (charges III, VI, IX, XIV, XV, XXI, XXII, XXIII, XXIV, and XXV) detract from the reputation he has appeared to have enjoyed of being a very efficient Divisional Accountant.

3. But passing over these defects and irregularities, the two most important items in the charge-sheet, are,-

(i) charge XI, inordinate and apparently systematic delay in the payment of contractors' & piece-workers' bills, in direct contravention of rules.

(ii) charge XII, employment on the check of those bills, from November I89I to February I892, of an out-sider -

(a) who was either in his private pay, or

(b) who was a "volunteer".

4. In connection with (i), I may add that during my inspection of the office, one contractor, named G. Venkatramya,

sought an interview with me in the presence of Mr. Marjoribanks, the offg. Executive Engineer, and complained on his own behalf and of others that " Accountant Ranga Row used to give much trouble by delaying payment of bills". In answer to the question as to whether this had ever been represented to the Executive Engineer, he replied that he " did not make any complaint before, because Ranga Row was big man and he could injure them."

5. There is no doubt that a Divisional Accountant has many opportunities for posing as a man of great power in the opinion of ignorant contractors, inasmuch as their bills are not passed for payment until after he has checked them; and it is not difficult to see how such a position was strengthened for even a short period, by the accountant keeping the check of bills out of the hands of every member of the office establishment, and entrusting this work to a man who was either in his private pay, or depending on him for paid employment in the office.

6. It is not improbable that if Ranga Row had not been transferred elsewhere, no complaint would ever have been made against him; and it is to prevent the possibility of an Executive Engineer being kept in ignorance of the number of bills there are in the office ,

P. W. CURRENT No. 14380

awaiting payment, that ~~I suggested~~ ~~the~~ ~~use of a Register~~ in my office note No. 189 A. dated 15th. September 1892. I suggested the use of a Register giving full information on this point.

7. Making every allowance for the alleged heaviness of the work in the office in 1891-92 - though on this point I may remark that the present accountant has found no difficulty in bringing up arrears and in keeping abreast of his work - I consider that A Ranga Row has signally failed in his duty. I therefore recommend his reduction in pay and grade, coupled with transfer to a less important division than Kistna Eastern, to which he is at present attached.

8. And if I may venture a suggestion, I think it will have a salutary effect on other Divisional Accountants if the orders on this case are circulated to the Department.

F. B no 2649 w d/ 23. 9. 92
. . . 166 w d/ 19. 1. 91
. A . 2400 w d/ 29. 8. 92
. . . 365 w d/ 6. 2. 92
. . . 1161 w d/ 27. 4. 91
Memo no 67 c d/ 7. 1. 91
. . 5056 c d/ 5. 12. 90
F. B no 2872 w d/ 25. 10. 90
Memo no 4170 c d/ 15. 10. 90
. . 3966 c d/ 3. 10. 90
. . 3488 c d/ 22. 8. 90
F B . 1605 w d/ 9. 6. 90
. . . 8199 w d/ 11. 11. 89
Memo no 4554 c d/ 9. 10. 89
F. B no 2499 w d/ 10. 9. 89
Memo no 3988 c d/ 5. 9. 89
F. B no 1300 w d/ 16. 5. 89
. . . 75 w d/ 11. 1. 89
Memo no 4832 c d/ 1. 12. 88
F. B no 2711 w d/ 1. 9. 88
. . . 3395 w d/ 10. 12. 87
F. A . 2904 w d/ 8. 11. 87

File with Cr. 1175b of 92

Examiner 3
Recd 17/10 92

15/10
C.

17/10

EXAMINER
No.
28 OCT 1892
P. W. ACCOUNTS

No 589 Day 24th October 1892

Government of Madras. 14/3031

PUBLIC WORKS DEPARTMENT.

OFFICE NOTE.

Your office Note 248 A d/ 15th October 1892 –
Subject – Accountant, A. Ranga Row.

From W

To C

It is understood that you propose the reduction of this man to the new 7th grade on Rs 80, his present pay being Rs 136 rising to Rs 150. It has been suggested that this punishment is rather heavy.

Cannot somewhat less

P. W. CURRENT No. 10706

less be proposed?

OWB
27.10.92

27/10/92 W

No. 266/A dated 26-10-92

W.

In discussing the matter personally with E. W., Colonel Pennycuick was strongly of opinion that nothing short of removal from the service would be sufficient punishment for this Accountant. It was to avoid this that I, unofficially, expressed the opinion that reduction to the 7th grade on Rs 80 would meet the case.

2. There is no doubt that A. Ranga Row, while at Nellore, traded on his past reputation in getting the Exe Engr to trust him implicitly & in abusing that trust, and I consider that anything short of reduction to the 6th grade on Rs 100 wd be subversion of discipline.

28/10

14/3037

For orders with reference to the Hon. Member's note on C. No. 10360.

28/10/92

OWB
28.10.92

Vide para 2 of the Exam's Note No. 266/A.

29 Oct.

W

3037 W

25.11.92

26/10

15/3037

P. W. DEPARTMENT.

READ the following:—

Office note from the Examiner P.W. Accts No. 248 A. d/15th Oct 1892

FOR ORDERS.

The Accountant's explanation is about as unsatisfactory as it can be, and I have in my own mind very little doubt that he has been blackmailing Contractors and deserves dismissal, but as it would be difficult actually to prove this, the Examiner's proposals may I think be accepted.

The latter does not state to what grade the Accountant should be reduced, but in a D.O. accompanying the papers he proposes the new 7th grade on Rs 80; his present pay is Rs 136 rising to Rs 150 in the

[illegible]

The reduction I think is rather heavy. Cannot somewhat less be proposed?

HS

+ This has not been sent to Government. —

30-x-92

old 4th grade. The transfer being as a punishment should be at his own expense.

I concur in the suggestion contained in para 8 of the Examiner's note, but with regard to para 5 it should I think be noted that although it is perhaps impossible to deprive an Accountant of all power of putting pressure upon Contractors especially "ignorant" ones; this power will be greatly reduced if an Executive Engineer attends personally to the payment of bills and is readily accessible to all persons having Complaints to prefer, or other Communications to make to him.

Approved
21 Oct

S W.
17-10

FOR ORDERS.

AS 113-10
Hm 20-10

A

17/3037 Genl Estabt

No. 3037 W d/5th November 92

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Examiner P. W. Accounts } (O.C. No. 248 A d/15 October 1892)
— do — do — do — (" " 266 A d/26 October 1892)

4 P

In the first of the papers recorded above the Examiner brings to notice a series of irregularities in the accounts of the Nellore Division in regard to which he considers the accountant, A. Runga Row, to be responsible. The accountant has been allowed an opportunity of explaining his neglect of duty and his explanations have been laid before Government. They are extremely unsatisfactory and arouse grave suspicion that

H.C.L.
2 Nov.

that the accountant has taken advantage of his position and the trust reposed in him by the Executive Engineer to levy contributions from contractors. Proceedings of this kind, if conclusively proved, could be met by nothing short of dismissal, but as there is an element of doubt, the Government is willing to allow the accountant the benefit of it and to inflict the more lenient penalty proposed by the Examiner. A Runga Row will accordingly be reduced to the 6th grade on Rs 100 per mensem. His transfer from the division will also be at his own expense.

2. The suggestion contained in para. 8 of the Examiner's office note ~~above~~ will be acted on, and the papers circulated throughout the Department for

18/3037.

for the information of divisional accountant

3. As regards para 5 is observed that althou it is perhaps impossible to deprive an accountant of all power of putting pressure upon contractors ~~especially ignorant ones~~, the power will be greatly reduced if an Executive Engineer attends personall to the payment of bills and is readily accessible to all persons having complaints to prefer or other communication to make to him.

Suptg Engrs.
Consg. architect
S. of W. P. Project
En. P. W. accts

MB
1.4

C No 10706-W

Govt. of 1892 Madras.
PUBLIC WORKS.

7/11/92

Recd.

Fwd.

G.O. 5th November 1892 No. 3037 W

A. Runga Rau,
Accountant

Orders regarding the reduction of — to the 6th Grade on Rs 100 per mensem for irregularities in the accounts of the Nellore Dn.

3037W
5-11-92

19th/11

7/11

J.C. 7/11