(1) பக்கங்களின் எண்ணிக்கை 50

(2) புதுக்கித் திருப்பிய நாள் —5-90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Pw துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 151 ம அச்சகம் / பலவகை

நாள் : 21. 1. 1893 ~~198~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கா-1—18,006—15-6-87.

1/151

21st January 1893, No. 151 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.

Account.

Read—the following papers:—

From ——————————, Superintending Engineer, —— Circle, to the Chief Engineer, Public Works Department, dated 30th November 1892.

Office-note from the Examiner, Public Works Accounts, dated 22nd December 1892, No. 390 A.

[Your No. 5223, dated 9th December 1892.]

There is considerable force in the last sentence of para. 5 and the first sentence of para. 7 of Mr. ——————'s letter, and, if the statements made in the early part of para. 5 can be substantiated, it is doubtful whether the late accountant has not been too leniently dealt with.

2. The register prescribed in G.O., No. 2873 W., dated 15th October 1892, will certainly show, in a comprehensive manner, every specific instance of delay in payment, provided every bill received in a divisional office has been entered in it; but there are other means of arriving at a general conclusion on the subject, for, if the registers of works and the contractors' ledger are kept posted up to date, they will show when the last payment was made (i.) on any specific work or (ii.) to any particular contractor, and an Executive Engineer's personal knowledge of the progress of each work and of the work on which each contractor is engaged ought to enable him to tell in a general way whether any bills for work done subsequent to the last recorded date of payment have not been paid.

3. It is most probable that such a use of these two records has never been suggested to Executive Engineers, but it appears desirable that their attention should be drawn to the matter, especially as the accidental or intentional omission of a bill from the register quoted at the commencement of para. 2 will remove it from an Executive Engineer's scrutiny as to delay in payment.

4. To illustrate what I mean, suppose an Executive Engineer, in examining his registers of works and his contractors' ledger for December 1892 on 15th January 1893, finds that the last payment on a certain work was made in April 1892, his personal knowledge of the progress of that work would tell him that the work was much further advanced than the register showed it to be and this should lead him to inquire into the reasons for the non-submission or the non-payment of subsequent bills; and, suppose he found in the next place that the last recorded payment in the contractors' ledger to contractor *AB* was on the 14th July 1892, his personal knowledge of that contractor's continuous employment on a certain work ought to suggest inquiry as to why no further payments had been made to him.

5. The examination by Executive Engineers of registers of works and contractors' ledgers is no additional work to them, for they have always been required to scrutinize these every month.

6. Passing now to the Superintending Engineer's letter, I would say that, if each Executive Engineer will make it a point to bring to the Examiner's notice every instance of inefficient or defective work, or of neglect of work in any particular, on the part of a divisional accountant, prompt measures will be taken to secure efficiency; but, on the other hand, Executive Engineers must be prepared to accept responsibility for the work of their accountants to the full extent specified in Code III, 143, in which it is clearly laid down that the responsibilities of an Executive Engineer "for the work of the divisional accountant are similar to those which attach to him in respect to the work of other subordinates." This involves close and careful supervision not only of the work of divisional accountants in the rendering of accounts to the Examiner, but also of the replies furnished on points raised in the Examiner's audit note on those accounts.

7. It is feared that, as a rule, an Executive Engineer thinks it none of his business to look into this document—in a division recently inspected contradictory replies by the accountant were passed on by the Executive Engineer and caused considerable correspondence—but, unless an Executive Engineer studies the criticisms on the accounts rendered by him and unless he gives his personal attention to the objections raised on them, it is impossible for him to know in what state the accounts of his division are or to keep them clear of irregularities. As a case in point, see last four lines of the following paragraph.

8. I do not concur in the Superintending Engineer's para. 3, for there may be valid reasons for delay between date of measurement and date of payment of bills, and I submit that this is not a matter on which Executive officers are responsible to an Examiner. Moreover, when ordering payment a disbursing officer has a much earlier opportunity of detecting delays in payment, and inquiry into the matter at this early stage would be much more useful than dependence for such an inquiry upon a report from the Examiner two months later. As a matter of fact, however, it was the Examiner's practice until March 1892 to call upon Executive Engineers, in *a special form of letter*, to explain every case of delay of over three months in the payment of such dues; but I held that he went beyond his province in doing so and since March 1892 all I have done has been to include such items in the audit note and draw Executive Engineers' attention to them. This has been done in the case of the ——— division, and, if the claims and dues letters up to March 1892 and the audit notes since that date had been studied by the Executive Engineer, the matter could not have escaped his notice.

9. Looking to the fact that delays in payment of bills have been universal in the Presidency and that there has hitherto been no systematic record by which an Executive Engineer could check specific instances of delay, and, considering also that the late accountant lamentably betrayed the trust naturally reposed in him by the Executive Engineer, I consider Accountant ——— solely responsible for the delays in question; but to prevent a recurrence of the irregularity as well as to ensure thorough supervision of the work of divisional accountants by Executive Engineers, I beg that paras. 2 to 7 of this office-note may be accentuated by an order of Government.

ORDER—dated 21st January 1893, No. 151 W., Public Works.

Mr. ———'s explanation cannot be accepted as satisfactory; he does not seem to understand that it is the duty of an Executive Engineer to exercise such supervision and control over his staff as will result in immediate detection of irregularities and will prevent those irregularities becoming frequent.

2. Mr. ——— should have had such a knowledge of all the works which were being carried on in his division and such acquaintance with contractors, or such accessibility to them when he went about amongst the works, as would have rendered impossible the widespread irregularities now under notice, no matter how dishonest was his accountant or how dilatory were his sub-divisional officers, and no matter what departmental forms or registers there were or were not.

2/151

3. Unnecessary delays in payments to contractors cannot but result in having to pay them unnecessarily high rates and in consequent loss to Government, and officers of the Public Works Department will understand that in future any dereliction of duty such as that dealt with in these papers and which it appears has hitherto been but too common, will meet with the most serious notice of Government.

4. His Excellency the Governor in Council concurs in the views expressed in paras. 6, 7 and 8 of the Examiner's office-note of 22nd December 1892 and considers the attempt made by the Superintending Engineer to fix on that officer part of the responsibility for the delays in payments under notice to be quite unwarranted.

(True Extract.)

Ag. Secretary to Govt., P.W.D.

Complete
[illegible] copy already
[illegible] for II Circle

To the Chief Engineer for Irrigation.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated January 21st.

Recd. *Encl.*

GO., 21st January 1893, No. 151 W.

JANUARY.

Payments

Passing orders on certain correspondence regarding delay in making — to contractors.

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15 copies

Rec 10/2/93

3/151

7 July 1893

21st January 1893, No. 151 W., Public Works.

Strike 20/

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From J. W. MARTIN, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Bezváda, 30th November 1892, No. 540 N.L.

In reply to G.O., No. 2703 W., dated 29th September 1892, as regards the delay in paying contractors of the Nellore division, I have the honour to forward Mr. O'Connell's explanation.

2. I cannot say that his explanation is fully satisfactory, for he gives no information as to whether he made it a practice to censure his sub-divisional officers and accountant whenever he discovered delay. There may be some excuse for the sub-divisional officers failing to promptly check-measure works before submitting final bills, as the Nellore division is a large one; but I think there was no excuse for the accountant delaying to check bills in the office, and, therefore, he should have been severely censured whenever any delay was discovered.

3. In regard to the Examiner, so far as I can gather from his report, he did not bring to the notice of the Executive Engineer that there was delay about paying contractors. On each bill is entered the date of measurement and payment, so it is very easy to discover whether there has been any delay about paying. An Executive Engineer has not sufficient time to closely examine all papers connected with his accounts, but I think it must be an important part of an Examiner's duty to closely examine bills and see whether there has been much delay between the date of measurement and payment in view to keeping the Executive Engineer fully informed in regard to delay about paying contractors; so if the Examiner did not represent to the Executive Engineer that there was unusual delay about paying bills, my opinion is that he is as much responsible as the Executive Engineer.

Enclosure.

From H. H. O'CONNELL, Esq., Executive Engineer, Nellore division, to the Superintending Engineer, II Circle, dated 20th November 1892, No. 240.

With reference to G.O., No. 2703 W., dated 29th September 1892, communicated with your endorsement No. 428 N.L. of 8th October 1892, animadverting on my conduct in regard to the delay in the payment of bills and to "irregularities in what is certainly office work," I have the honour to append a statement showing in detail the several causes of delay in each of the fifty-four instances noticed by the Examiner.

2. From this statement it is apparent that, for all these delays, I am not solely responsible; considerable delay in payment of bills is generally ascribable to the sub-divisional officers. Their general explanation is that they have kept back these bills for check-measurement and inspection. This explanation, coupled with the peculiarities of the district admitted by the Chief Engineer himself, namely the great size of the district and the defective means of communication, accounts for the irregularities in payment referred to by the Examiner.

9/151

3. In regard to delays by my office I beg to state that, out of 54 cases enumerated, 30 may be said to be due to office; of these again, only 21 may be taken as having occurred during my incumbency. These latter may be classified as follows:—

One bill delayed over 18 months,
Nine bills delayed „ 10 to 14 months,
Seven „ „ 5 to 10 „ and
Four „ „ 2 to 4 „

4. I cannot positively assign any causes for these delays, but that they are the natural result of an overburdened office, which had to pay during the period in which the delays are noticed some hundreds of bills, the system of payment of bills by sub-division officer introduced by para. 1621 A to C of the old Madras Code not having been taken advantage of in this division.

5. For a number of these delays and those which subsequently occurred, the late Accountant Ranga Row is certainly responsible. It has since been brought to my notice that Ranga Row was in the habit of bundling up bills and papers received and taking no action on them until it pleased him to do so, or until reminders, petitions from the contractors, &c., compelled him to do so. I have abundant proof of this in the bundles of papers which were left unregistered by him and in the facts brought to light by contractors, &c., in their petitions presented subsequent to his departure. Further, I had not the ready means of ensuring the prompt payments of *all* bills and of checking delays when they occurred in the absence of any systematic and authorized register which will enable any Executive Engineer to ascertain at one view all serious and noticeable delays.

6. As regards the implicit trust I was stated to have placed in Ranga Row, it was nothing more than the confidence which the head of an office would place ordinarily in his office manager.

7. Having thus explained the delays which are after all not so formidable as they appear at first in view of the fact that the Examiner has subsequently stated that "a reference to vouchers of other divisions affords abundant proof that the irregularity extends to nearly every division in the Presidency," I would beg of the Chief Engineer to modify his remarks with the assurance that the delays of the kind will, with the assistance of the *register* (G.O., No. 2873 W., dated 15th October 1892) now ordered to be maintained and with the relief afforded by the introduction* of system of payment of bills by sub-division officers' hardly be left in future unchecked and unexplained.

---

* G.O., No. 2726 W., dated 30th September 1892.

Office-note from the Examiner, Public Works Accounts, dated 22nd December 1892, No. 390 A.

[Your No. 5223, dated 9th December 1892.]

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3. It is most probable that such a use of these two records has never been suggested to Executive Engineers, but it appears desirable that their attention should be drawn to the matter, especially as the accidental or intentional omission of a bill from the register quoted at the commencement of para. 2 will remove it from an Executive Engineer's scrutiny as to delay in payment.

5/151

4. To illustrate what I mean, suppose an Executive Engineer in examining his registers of works and his contractors' ledger for December 1892 on 15th January 1893 finds that the last payment on a certain work was made in April 1892, his personal knowledge of the progress of that work would tell him that the work was much further advanced than the register showed it to be and this should lead him to inquire into the reasons for the non-submission or the non-payment of subsequent bills; and, suppose he found in the next place that the last recorded payment in the contractors' ledger to contractor *AB* was on the 14th July 1892, his personal knowledge of that contractor's continuous employment on a certain work ought to suggest inquiry as to why no further payments had been made to him.

5. The examination by Executive Engineers of registers of works and contractors' ledgers is no additional work to them, for they have always been required to scrutinize these every month.

6. Passing now to the Superintending Engineer's letter, I would say that, if each Executive Engineer will make it a point to bring to the Examiner's notice every instance of inefficient or defective work, or of neglect of work in any particular, on the part of a divisional accountant, prompt measures will be taken to secure efficiency; but, on the other hand, Executive Engineers must be prepared to accept responsibility for the work of their accountants to the full extent specified in Code III, 143, in which it is clearly laid down that the responsibilities of an Executive Engineer "for the work of the divisional accountant are similar to those which attach to him in respect to the work of other subordinates." This involves close and careful supervision not only of the work of divisional accountants in the rendering of accounts to the Examiner, but also of the replies furnished on points raised in the Examiner's audit note on those accounts.

7. It is feared that, as a rule, an Executive Engineer thinks it none of his business to look into this document—in a division recently inspected contradictory replies by the accountant were passed on by the Executive Engineer and caused considerable correspondence—but, unless an Executive Engineer studies the criticisms on the accounts rendered by him and unless he gives his personal attention to the objections raised on them, it is impossible for him to know in what state the accounts of his division are or to keep them clear of irregularities. As a case in point, see last four lines of the following paragraph.

8. I do not concur in the Superintending Engineer's para. 3, for there may be valid reasons for delay between date of measurement and date of payment of bills, and I submit that this is not a matter on which Executive officers are responsible to an Examiner. Moreover, when ordering payment a disbursing officer has a much earlier opportunity of detecting delays in payment, and inquiry into the matter at this early stage would be much more useful than dependence for such an inquiry upon a report from the Examiner two months later. As a matter of fact, however, it was the Examiner's practice until March 1892 to call upon Executive Engineers, in *a special form of letter*, to explain every case of delay of over three months in the payment of such dues; but I held that he went beyond his province in doing so and since March 1892 all I have done has been to include such items in the audit note and draw Executive Engineers' attention to them. This has been done in the case of the Nellore division, and, if the claims and dues letters up to March 1892 and the audit notes since that date had been studied by the Executive Engineer, the matter could not have escaped his notice.

9. Looking to the fact that delays in payment of bills have been universal in the Presidency and that there has hitherto been no systematic record by which an Executive Engineer could check specific instances of delay, and, considering also that the late accountant lamentably betrayed the trust naturally reposed in him by the Executive Engineer, I consider Accountant A. Ranga Row solely responsible for the delays in question; but to prevent a recurrence of the irregularity as well as to ensure thorough supervision of the work of divisional accountants by Executive Engineers, I beg that paras. 2 to 7 of this office-note may be accentuated by an order of Government.

Order—dated 21st January 1893, No. 151 W., Public Works.

Mr. O'Connell's explanation cannot be accepted as satisfactory; he does not seem to understand that it is the duty of an Executive Engineer to exercise such supervision and control over his staff as will result in immediate detection of irregularities and will prevent those irregularities becoming frequent.

2. Mr. O'Connell should have had such a knowledge of all the works which were being carried on in his division and such acquaintance with contractors, or such accessibility to them when he went about amongst the works, as would have rendered impossible the widespread irregularities now under notice, no matter how dishonest was his accountant or how dilatory were his sub-divisional officers and no matter what departmental forms or registers there were or were not.

3. Unnecessary delays in payments to contractors cannot but result in having to pay them unnecessarily high rates and in consequent loss to Government, and officers of the Public Works Department will understand that in future any dereliction of duty such as that dealt with in these papers and which it appears has hitherto been but too common, will meet with the most serious notice of Government.

4. His Excellency the Governor in Council concurs in the views expressed in paras. 6, 7 and 8 of the Examiner's office-note of 22nd December 1892 and considers the attempt made by the Superintending Engineer to fix on that officer part of the responsibility for the delays in payments under notice to be quite unwarranted.

(True Extract.)

Ag. Secretary to Govt., P.W.D.

To ~~the Chief Engineer for Irrigation.~~
,, the Superintending Engineer, II Circle.
~~,, other Superintending Engineers.~~
~~,, the Consulting Architect to Government.~~
~~,, the Superintendent of Works, Periyár Project.~~
~~,, the Examiner, Public Works Accounts.~~

GENERAL.
ACCOUNT.
Payments

Passing orders on certain correspondence regarding the delay in making — to contractors ~~in the Nellore division.~~

Please and instructions in [illegible] the G.O.

EXECUTIVE ENGINEER'S OFFICE.

No. 240 Consl 20th November 1892.

4/(15)

From,

H. H. O'Connell Esquire,
Executive Engineer,
Nellore Division.

Enc: one

To,

The Superintending Engineer
Second Circle,
Bezavada

Sir,

With reference to G.O. No 2703 W dated 29th September/92 communicated with your endorsement No 428 W.L of 8-10-92, animadverting on my conduct in regard to the delay in the payment of bills, and to "irregularities in what is certainly office work", I have the honor to append a statement showing in detail the several causes of delay in each of the fifty-four instances noticed by the Examiner.

2. From this statement, it is apparent that for all these delays, I am not solely responsible. Considerable delay in payment of bills is generally

ascribable to the sub Divisional officers. Their general explanation is that they have kept back these bills for check-measurement and inspection. This explanation is coupled with the peculiarities of the District, admitted by the Chief Engineer himself, namely, the great size of the District, and the defective means of communication, account for the irregularities in payment, referred to by the Examiner.

3. In regard to delays by my Office, I beg to state that out of 54 cases enumerated, 30 may be said to be due to Office; of these again, only 21 may be taken as having occurred during my incumbency. These latter may be classified as follows—

1 Bill delayed over 18 months.
9 Bills delayed over 10 to 18 months.
7 Bills delayed over 5 to 10 months.
and 4 Bills delayed over 2 to 4 months.

4. I cannot positively assign any causes for these delays, but that they are the natural results

of an overburdened office which had to pay, during the period in which the delays are noticed, some hundreds of bills. The system of payment of bills by Sub-Division Officers introduced by para 1621 of the old Madras Code, not having been taken advantage of in this Division.

5. For a number of these delays and those which subsequently occurred, the late Accountant Ranga Row is certainly responsible. It has since been brought to my notice, that Ranga Row was in the habit of bundling up bills and papers received and taking no action on them until it pleased him to do so, or until reminders, petitions from the Contractors &c compelled him to do s I have abundant proof of this in the bundles of papers which were left unregistered by him and in the facts brought to light by Contractors &c in their petitions presented subsequen to his departure. Further, I had no

the ready means of ensuring the prompt payments of all bills, and of checking delays when they occurred in the absence of any systematic and authorized register which will enable any Executive Engineer to ascertain at one view all serious and noticeable delays.

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7 Having thus explained the delays which are after all not so formidable as they appear at first, in view of the fact that the Examiner has subsequently stated that "a reference to Vouchers of other divisions affords abundant proof that the irregularity extends to nearly every division in the Presidency."

I would beg of the Chief Engineer to modify his remarks, with the assurance that the delays of the kind will, with the assistance of the register (S.O. No 2873 W

dated 15-10-92) now ordered to be maintained and with the relief afforded by the intro-duction of system of payment of bills by Sub Division Officers hardly be left, in future, unchecked and unexplained.

* S.O. no 2726 W d/ 30-9-92.

I have the honor to be,
Sir,
Your most obedient Servant

Hugh O'Connell
Executive Engineer.

10/57

P. W. D.

No. 610
23 NOV 92
SECOND CIRCLE

EXAMINED
10 DEC 1892
P. W. ACCOUNTS

The Executive Engineer

Nellore Division.

To,

The Superintending Engineer
Second Circle
Bezwada.

Dated 20th
Despatched
Received } November 1892.

No. 740

Enclosures. Nil

File 57/1490 B

Subject.

Delay in paying bills

—

Submitting a statement explaining the cause of — from February to August 92.

(S. L. V. Press, Nellore, 7-9-92.)

Instances of delay noticed in accounts of Nellore Division from Febuary to August 1892 in payment of Contractors bills.

Name of work	Name of Contractor	Central office Voucher No	Date of measurement	Date of payment	Date of passing bills by S.D.O	Date of receipt in DL office	Delay in payment or passing		Explanations and remarks
							By S.D.O M. days	by E-E M. Days	
							M. days	M. days	
Special repairs to Pattapudi Channel	N. Venkataring and Balaju Sing	84	19-12-91	17-2-92	22-12-91	8-1-92	0 - 3	1 - 10	The bill was not prepared for payment till 17-2-92. The Subordinate explains that the delay was due to want of forms. This appears to be no excuse as forms can be got from this Division office at any time.
Indupur Tank Minor channel Fixing demarcation stones	Gunju Poligadu and Chella Anpadu	210	16-1-92	29-2-92	26-2-92	29-2-92	1 - 13	–	10 do — do.
Indupur Tank, Minor channel, Minor branch channel 0 Miles 1640' R bank Fixing demarkation Stones	do	211	16-1-92	29-2-92	26-2-92	29-2-92	1 - 12	–	do — do.
Do 1 Mile 1120 feet R. bank do	do.	212	16-1-92	29-2-92	26-2-92	29-2-92	1 - 12	–	do — do.
Repairing Pandepand Tank supply channel	R. Vengadu	243	10-12-91	29-2-92	23-2-92	28-2-92	2 - 11	–	Being final bill the S.O officer kept it intending to inspect the work, but he sent it at last without inspection. The notes on the bill indicate this.
Atmakur Tank Special repairs	M. Gunnadu, Venkatigadu, Pitchiadu, Yunnadu, Poligadu and	244	3-1-92	29-2-92	20-2-92	28-2-92	1 - 26	–	The bill was returned by the S.D.O to Atmakur overseer for certain information. Hence the delays.
Special repairs to Tungapalem Tank	C. Panagadu Chennur Samtwah	249	1-12-91	17-2-92	5-2-92	12-2-92	2 - 11	–	5 Being final bill the sub div officer kept it back till inspection of the work

Instances of delay noticed in accounts of Nellore Division from February to August 1892 in payment of Contractors bills.

17/151

Name of work	Name of Contractor	Central office Voucher No	Date of measurement	Date of payment	Date of passing bills by S. D. O	Date of receipt in Dl office	Delay in payment or passing By S. D. O M.	days	by E. E. M.	Days	Explanations and remarks
Chennaikenka Tank Special Repairs	Mutta gari naidu	250	16-1-92	17-2-92	2-2-92	13-2-92	–	27	–	4	Bill appears to have been kept back for check measurement by S.D.O
Special Repairs to Pennar Right embankment from Anicut to Sea.	S. Narasiah	272	15-12-91	17-2-92	15-1-92	31-1-92	1	15	–	17	Final bills; Kept for inspection of the Sub Dn officer.
Special Repairs to Pennar Right embankment from the Nellore Anicut to Sea	M. Venkappa Naidu	273	15-12-91	17-2-92	15-1-92	31-1-92	1	15	–	17	
Special Repairs to Pennar Right embankment from the Nellore anicut to Sea	P. Rungareddy	274	15-12-91	17-2-92	22-12-91	31-1-92	1	15	0	17	do do.
Nellore Tank Special Repairs	K. Venkata-reddy	38	4-5-91	18-3-92	22-5-91	30-5-91	0	28	9	18.	Sub Divisional officer's delay appears to be on account of inspection of work. The delay in E. E's office is due partly to non-appearance of the contractor & partly to the Accountant not preparing the bill for payment in time.
Constructing a sluice and syphon culvert at 1/4 mile in Gotagamudi channel	K. Chenna Subbiah chetty	42	18-9-91	15-3-92	24-9-91	28-9-91	0	10	5	16	Sub Divl officer's delay is little. E. E's delay 28-9-91 to 14-1-92 with the Accountant 15-1-92 to 22-2-92 under correspondence with the S. D. O 23-2-92 to 15-3-92 with Acctt.
Constructing a sluice to											

12/151

Instances of delay noticed in accounts of Nellore Division from February to August 1892 in payment of Contractors bills

17/151

Name of work	Name of Contractor	Central office Voucher No	Date of measurement	Date of payment	Date of passing bills by S.D.O	Date of receipt in Dl office	Delay in payment or passing By S.D.O M. days	by E.E. M. Days	Explanations and remarks
Pyspindilipalem Tank.	T. Venkatatamasareddi	43	7-11-91	1-3-92	17-1-92	31-1-92	2-12	1-13	Sub Dn officer in correspondence with the overseer delay in preparing the bill for payment in E.Es office.
Constructing Surplus weir to do	do	44	7-11-91	1-3-92	24-11-91	31-1-92	2-14	1-0	S.D.O retained for inspection — do — do
Constructing an iron aqueduct at 2 m 1420 ft Minor channel 11 m 885 ft L.B. Southern channel.	Y. Kamaddu	61	14-12-92	1-3-92	17-2-92	29-2-92	2-13	Nil.	do — do —
Constructing an iron aqueduct at 260 ft Minor Branch channel L.B Minor channel 11 m 885 ft L.B. Southern channel	do	63	20-1-92	28-3-92	17-2-92	29-2-92	2-8	Nil	do — do
Nellore Tank, Supply channel Special Repairs	Indur Subbarami reddy	72	12-12-91	30-3-92	19-3-92	30-3-92	3-18	Nil	This is a payment of deduction for departmental labor for retaining earthwork.
Special Repairs to Ramudu Bramaiah Channel	S. Ramaddu	113	22-5-91	1-3-92	27-5-91 25-2-92	3-6-91 & 28-2-92	1-10	8-0	Cheque was drawn in July/91, but not paid as the party could not be found. As he since appeared payment was made on 1-3-92
Special Repairs Nuntur Channel	N. Venkiah	114	18-11-91	18-3-92	24-1-92	17-3-92	3-0	1-0	Delta overseer delayed the bill for 1 m 20 days. Sub Dl officer delayed it further owing perhaps to the necessity for calling explanation.
Special Repairs to Gudipallipad Channel.	G. Subbareddy	115	18-11-91	30-3-92	16-3-92	24-3-92	4-6	-6	Detained by the Sub Dl officer for final inspection
Special Repairs to Konsurika Tank.	B. Ramaiah	117	30-1-92	1-3-92	22-2-92	29-2-92	1-	—	do —

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Instances of delay noticed in accounts of Nellore Division from February to August 1892 in payment of Contractors bills.

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Name of work	Name of Contractor	Central office Voucher No	Date of measurement	Date of payment	Date of passing bills by S.D.O	Date of receipt in Dl office	Delay in payment or passing By S.D.O M. days	Delay in payment or passing by E.E. M. Days	Explanations and remarks
Maintenance and Repairs to Kanigiri Main Canal Head sluice	[illegible]	138	6-7-91	31-3-92	10-7-91	15-7-91	3 - [illegible]	5 - 24	Dn office delay is owing to correspondence about tools due from Contractor.
Pavur Tank Maintenance	do	150	9-11-91	18-3-92	17-2-92	2-3-92	3 - 23	0 - 16	Delay is due to original bill received having been mislaid and a copy afterwards obtained.
Constg: an iron aqueduct at 66 ft Minor branch chl 6 m. 4290 ft L. B. Eastern channel 6 m. 410 ft Left Bank	Soda Pon-mallu	210	27-11-91	1-3-92	17-2-92	17-2-92	2 - 18	- 14	Retained by S. D. O. for inspection. Delay in E. E's office little. 14/151
Constg: an inlet at 12 miles 1320 ft L. B. Southern chl and syphon across Minor channel 11 m. 985 ft opposite to the inlet	Marla Rungiah	244	19-1-92	11-3-92	17-2-92	2-3-92	1 - 10	0 - 11	do —— do.
Vadamalapet Large Tank Improvements	V. Seshadry reddi	289	15-12-91	15-3-92	26-2-92	2-3-92	2 - 17	0 - 13	Retained by S. D. O. for inspection. Delay in E. Engineer's office little.
Muthukur tank special repairs	Mohomed yasin saheb	309	15-12-91	31-3-92	23-2-92	24-2-92	2 - 9	0 - 7	Paid partly in December 91 on last Measurement: & this is final payment of dues on appearance of Contractor.
Manubolu tank Improvements	C. Narasimulu	120	20-2-92	29-4-92	26-3-92	28-3-92	1 - 8	1 - –	The question of seignorage for rough stone was under reference & bill returned for final inspection.
Manopally Madugu Tank special repairs	T. Varadareddy & K. Subbareddy	137	31-1-92	25-4-92	8-3-92	16-3-92	1 - 6	1 - 9	The bill was incomplete and was returned to S. D. O.

Instances of delay noticed in accounts of Nellore Division from February to August 1892 in payment of Contractors bills.

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Name of work	Name of Contractor	Central office Voucher No	Date of measurement	Date of payment	Date of passing bills by S.D.O	Date of receipt in E.E. office	Delay in payment or passing By S.D.O M. days	Delay in payment or passing by E.E. M. Days	Explanations and remarks
							m days	m days	
Ranammall Tank Special repairs	M. Seshayya	140	23-11-92	25-4-92	26-3-92	28-3-92	4 - 5	0 - 27	S.D.O delayed the bill probably for inspection, but sent it for payment without inspection
Pantapalem channel Special repairs	B. Veeriah holder by power of attorney for P. Ranganaikulu Naidu	89	22-6 and 23-7-91	30-6-92				11 - 0	These are mostly for payments of balances due to Contractors.
Bremling Palem Tank Bund	Kalasti Narasiah	139	4-2-91	30-6-92 July/92				15 - 0	
Kanigiri Main Canal Head Sluice Main & repairs	P. Kristasawmy Naidu	120	4-7-91	27-7-92				12 - 0	
Eastern Channel III sec. 20 Ramps	Subbarami reddy Cossimbake	177	17-3-91	16-7-92				16 - 0	
Special repairs to Gouranaram Tank	M. Kaladu	239	13-10-91	4-7-92				24 - 0	do do
Iron aqueduct across Gangavaram Minor chl & Inlet	M. Venkappa Naidu	49	26-4-91	11-8-92	26-3-92	31-3-92	-	15 - 0	
Excavating a minor channel Eastern chl L.B. 1m 2640 ft from Main chl	Buchalapalli Audinarayana reddy	178	16-3-91	11-8-92				16 - 0	

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Instances of delay noticed in accounts of Nellore Division from February to August 1892 in payment of Contractors bills.

Name of work	Name of Contractor	Central office Voucher No	Date of measurement	Date of payment	Date of passing bills by S.D.O	Date of receipt in DL office	Delay in payment or passing By S.D.O M. days	Delay in payment or passing by E.E. M. Days	Explanations and remarks
Investigating the drainage chl & its affluents below Allur & Allur Ramana tanks	Covur Odin	51	6-11-91	11-8-92				9 — 0	These are mostly for payment of balances due to Contractors.
Kanigiri Canal Maintenance and repairs	C. Ankadu & V. Guravadu	104	8-2-92	11-8-92				6 — 0	
Sangam Anicut Maintenance repairs	Jonela Narapareddy	102	14-6-90	11-8-92				25 — 0	
Repairing Pandipond tank supply channel	K. Vengadu	229	18-12-91	11-8-92				7 — 0	
Special repairs to Pandipond tank dam across Berapara	do	228	21-3-92	8-8-92				4 — 0	
Temporary building Sangam Repairs	G. Narapareddy & C. Tirumalareddy	103	10-9-91	11-8-92				11 — 0	
Syphon culvert Dornammetla channel.	C. Venkata Subbaiah.	50	21-11-90	11-8-92				20 — 0	
Kanigiri Canal Maintenance & repairs	Challa Lingareddy.	105	17-11-91	11-8-92				8 — 0	
Duvur Branch chl Special repairs	V. Rangachandu, B. Nallaby & C. Tirumalareddy.	144	2-12-91	11-8-92				8 — 0	
Gudupur tank minor chl minor B3 channel 1640 ft R.B. fixing demarcation stones	G. Polugadu & C. Ankadu.	185	16-1-92	8-8-92				6 — 0	

Instances of delay noticed in accounts of Nellore Division from February to August 1892 in payment of Contractors bills.

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Name of work	Name of Contractor	Central office Voucher No	Date of measurement	Date of payment	Date of passing bills by S.D.O	Date of receipt in Dl office	Delay in payment or passing By S.D.O M. days	Delay in payment or passing By E.E. M. Days	Explanations and remarks
							M. days	M. days	
Indupur Tank Minor ch Fixing demarcation stones.	G. Poligadu & C. Ankadu	183	16-1-92	8-8-92				6 — 0	These are mostly for payment of balances due to contractors.
do Minor B2 Chl 1M 1120 ft R.B. Fixing demarcation stones.	do.	187	do	do.				6 — 0	
do Vent 1M 1120 ft R.B.	do	186	12-5-91	do				14 — 0	
do Drop 0M 1170 ft	do	182	do	do				14 — 0	
do — do Vent 0M 1640' R.B	do	184	do	do.				14 — 0	
do — do 0M 1188 ft R.B	do	181	4-6-91	do.				14 — 0	

Note. In calculating delays a period less than one month is ordinarily omitted.

Steph. O'Connell
Executive Engineer
Nellore.

Comp'd
A.R.
15/11

1/510 92
2 NOV 92

EXAMINER
10 DEC 1892
P. W. ACCOUNTS

Rs 5.2
12715

Superintending Engineer's Office.

No. 540 M

II CIRCLE, Bezwada
Dated 30th Nov. 1892.

18/131

From,

J. W. Martin Esquire,
Superintending Engineer,
II Circle.

To,

The Chief Engineer,
Public Works Department,
Madras.

Enclosures. 2
1 Ex Engr's No 240 / 20-11-92
1 Statement.

Sir,

In reply to G. O. No. 2703 W dated 29th September 1892 as regard to delay in paying Contractors of the Nellore Division I have the honor to forward Mr O'Connell's explanation

2. I cannot say that his explanation is fully satisfactory for, he gives no information as to whether he made it a practice to censure his Sub divisional officers and accountant, whenever he discovered delays. There may be some excuse for the Sub divisional officers failing to promptly check-measure works before submitting final bills as the Nellore Division is

a large one, but, I think there was no excuse for the Accountant delaying to check bills in the Office, and, therefore, he should have been severely ~~[illegible]~~ censured whenever any delay was discovered.

3. In regard to the Examiner, so far as I can gather from his report, he did not bring to the notice of the Executive Engineer that there was delay about paying Contractors. On each bill is entered the date of measurement and payment, so it is very easy to discover whether there has been any delay about paying. An Executive Engineer has not sufficient time to closely examine all papers connected with his accounts, but, I think, it must be an important part of an Examiner's duty to closely examine bills, and see whether there has been much delay between the date of measurement and payment in view to keeping the Executive Engineer fully informed in regard to delay about paying Contractors. So if the Examiner did not represent to the Executive Engineer that there was unusual delay abou paying bills, my opinion is that he as much responsible as the Executi Engineer.

I have the honor to be,
Sir,
Your most obt. servant,

J W Martin
Superintending Engineer,
II Circle.

29 11 92

19/151

No. 5223 C/9 December
1892

To C.

For favour of remarks

No. 591 A d/ 22-12-92.

to W.

Your No. 5223 d/9 Decr 1892

There is considerable force in the last sentence of para 5 and the first sentence of para 7 of Mr. O'Connell's letter; and if the statements made in the early part of para 5 can be substantiated it is doubtful whether the late Accountant has not been too leniently dealt with.

2. The register prescribed in G.O. No. 2873 W. d/ 15.8.92. will certainly show in a comprehensive manner, every specific instance of delay in payment, provided every bill received in a Divisional office has been entered in it; but there are other means of arriving at a general conclusion on the

12715/92

P. W. CURRENT No. 11961

EXAMINED
No. 7834
10 DEC 1892
2
W. ACCOUNTS

From,
The Superintending Engineer,
II Circle.

To,
The Chief Engineer
P.W. Dept
Madras.

3334

Dated 30th Novr. 1892
Received 3.12.92

Enclosures. 2

NO. 540 H.C.

SUBJECT.

Delay in payment of Contractors' bills in Nellore Dn. — Forwards Mr. O'Connell's explanation as regards —

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2.

subject, for if the Registers of works and the Contractors' ledger are kept posted up to date, they will show when the last payment was made (i) on any specific work or (ii) to any particular contractor, and an Exe. Engr's personal knowledge of the progress of each work, and of the work on which each contractor is engaged, ought to enable him to tell, in a general way, whether any bills for work done subsequent to the last recorded date of payment have not been paid.

3. It is most probable that such a use of these two records has never been suggested to Exe. Engineers, but it appears desirable that their attention should be drawn to the matter, especially as the accidental or intentional omission of a bill from the register quoted at the commencement of para 2, will remove it from an E.E.'s scrutiny as to delay in payment.

4. To illustrate what I mean, suppose an E.E., in examining his Registers of works and his Contractors' ledger for Decr 1892 on 15 Jany 1893, ~~and~~ he finds that the last payment on a certain work was made in April 1892, his personal knowledge of the progress of that work would tell him that the work was much further advanced than the register showed it to be; and this should lead him to enquire into the reasons for the non-submission or the non-payment of subsequent bills. And suppose he found, in the next place, that the last recorded payment in the Contractors'

ledger, to Contractor A. B., was on t 14 July 1892, his personal knowledge of that contractor's continuous employment on a certain work, ought to suggest enquiry as to why no further payments had been made to him.

5. The examination by Ex: Engrs, of Registers of works & Contractors' ledgers is no additional work to them, for they have always been required to scrutinize them every month.

6. Passing now to the S. E's letter, I would say that if ~~every~~ each Ex: Engr will make it a point to bring to the Examiner's notice every instance of insufficient or defective work, or of neglect of work in any particular, on the part of a Divl Acct, prompt measures will be taken to secure efficiency; but on the other hand, Executive Engineers must be prepared to accept responsibility for the work of their Accountants to the full extent specified in Code III. 143, in which it is clearly laid down that the responsibilities of an Ex: Engr "for the work of the Divl Acct are similar to those which attach to him in respect to the work of other subordinates." This involves close and careful supervision, not only of the work of Divl Accts in the rendering of accounts to the Examiner, but also of the replies furnished ~~by~~ on points raised in the Exr's Audit Note on those accounts.

7. It is feared that, as a rule, an Ex: Engr thinks it none of his business to look into this document — in a Divn recently inspected,

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contradictory replies by the Acct were passed on by the Ex: Engr and caused considerable correspondence — but unless an Ex: Engr studies the criticisms on the accounts rendered by him, and unless he gives his personal attention to the objections raised on them, it is impossible for him to know in what state the accounts of his Divn are, or to keep them clear of irregularities. As a case in point, see last 7 lines of the following para.

8. I do not concur in the S. E's para 3. for there may be valid reasons for delay between date of measurement and date of payment of bills, and I submit that this is not a matter on which Executive officers are responsible to an Examiner. Moreover, when ordering payment (of each) ~~bill, the Ex: Engr has a much~~ ~~earlier~~ a disbursing officer has a much earlier opportunity of detecting delays in payment, and enquiry into the matter at this early stage would be much more useful than dependence for such an enquiry upon a report from the Examiner two months later. As a matter of fact, however, it was the Examiner's practice, until March 1892, to call upon Ex: Engineers, in a special form of letter, to explain every case of delay of over 3 months in the payment of such dues; but I held that he went beyond his Province in doing so, and since March 1892 all I have done has been to include such items in the Audit Note and draw Executive Engineers' attention to them. This has been done in the case of the Nellore Divn, and if the Examiner's & Divl letters up to March 1892 and the Audit Notes since that date, had been studied by the Ex: Engr, the matter could not have escaped his notice.

9. Looking to the fact that delays in payment of bills have been universal in the Presidency, and that there has hitherto been no systematic record by which attent

could check specific instances of delay; and, considering also that the late Accountant lamentably betrayed the trust naturally reposed in him by the Ex: Engr, I consider Accountant A. Ranga Rao solely responsible for the delays in question; but to prevent a recurrence of the irregularity, as well as to ensure thorough supervision of the work of Divl Accts by Executive Engineers, I beg that paras 2 to 7 of this Office Note may be accentuated by an order of Government.

J.S.
19/12

(Ener)

27/151

No. 2984 W of 8-11-87 ✗
„ 3395 W „ 13-12-87 ✗
„ 2711 W „ 1-9-88 ✗
„ 75 W „ 11-1-89 ✗
„ 1308 W „ 6-5-89 ✗
„ 2499 W „ 10-9-89 ✗
„ 4554 C „ 9-10-89 ✗
„ 3199 W „ 11-11-89 ✗
„ 1605 W „ 9-6-90 ✗
„ 3488 C „ 22-8-90 ✗
„ 3966 C „ 3-10-90 ✗
„ 4170 C „ 15-10-90 ✗
„ 2872 W „ 29-10-90 ✗
„ 67 C „ 7-1-91 ✗
„ 166 W „ 19-1-91 ✗
„ 1161 W „ 27-4-91 ✗
„ 365 W „ 6-2-92 ✗
„ 822 W „ 11-3-92 ✗
„ 3041 W „ 7-11-92 ✗
„ 2400 W „ 29-8-92 ✗
„ 2649 W „ 23-9-92 ✗
„ 3454 W „ 17-12-92 ✗

„ 2726 W „ 30-9-92 ✗
„ 2873 W „ 15-10-92 ✗
„ 2703 W „ 29-9-92 ✗

„ 5640 C „ 3-12-89 ✗

„ 589 D „ 24-10-92
„ 3405 W „ 17-12-91
ⓧ 3037 W „ 5-11-92

ⓧ See Lr No. 325 of 93

For file vide Govt 773 W
20-3-93

P. W. CURRENT No. 1275

For Orders.

In submitting this for Orders I must say that no matter what forms or "registers", "authorized" or otherwise, that were or were used, it is almost inconceivable that the delays in payment of bills which have been brought to light could have been allowed. The Executive Engr. should have had such a knowledge of his works & such acquaintance with Contractors or such accessibility to them when he went about his division, as would have made the widespread irregularities now come to notice impossible, no matter how inefficient or dishonest were his Accountant or how dilatory were his sub-divl. officers.

It is the duty of the Executive Engineer to exercise such Control over his Staff & to have such a grasp of the operations which they are carrying on as to prevent irregularities or to discover them when they occur & prevent their becoming frequent. In the bills the irregularities [illegible] he performed the [illegible] of works [illegible] against payments to Contractors [illegible] of the [illegible] [illegible] responsible [illegible] payment of bills. [illegible]

Recd 23.12.92

I quite agree with the Ch. Engr's remarks. Mr. O'Connell does not seem to understand that he is responsible for the work of subdivisional officers & is bound to take notice of delays by them. The Ex. Engr's attempt to put the responsibility on the [illegible] is certainly extraordinary. The delays in payment to contractors [illegible] the chief [illegible] of the [illegible] which [illegible] [illegible] extraordinary [illegible]

3/1/93

Issue 25/1/93

No. 151 W dd 21st Jany 1893 P. W. Dept.

Proceedings of the Madras Govt.

Read the following:-

Print letter without remark

From the Suptg. E[illegible]ineer, II Circle, No. 540 NL dd 30th November 1892.

Do. .. Examiner [illegible] W. Accounts No. 390 A dd 22nd December 189[illegible]

23/151

O.P.

Order thereon.

(1) Mr. O'Connell's explanation cannot be accepted as satisfactory. He does not seem to understand that it is the duty of an Executive Engineer to exercise such supervision and control over his staff as will result in immediate detection of irregularities and will prevent those irregularities ~~them~~ becoming frequent.

Issd 25 Jan

(2) Mr O'Connell ~~the Executive Engr~~ should have had such a knowledge of all the works which were being carried on in his division & such acquaintance with contractors, or such accessibility to them when going about amongst the works, as would have rendered impossible the wholesale irregularities now under notice, no matter how dishonest were his accountants or how dilatory were his Sub Divl. Officers, and no matter what departmental forms or registers were or were not kept.

(3) Unnecessary delays in payments to contractors cannot but result in having to pay these unnecessarily high rates and in consequent loss to Government, and Officers of the Public Works Department will understand

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P R

that in future any dereliction of duty such as that dealt with in these papers, and which it appears hitherto have been but too common, will meet with the most serious notice of Government.

4 - H. E. the Governor in Council concurs in the views expressed in Paras 6, 7 & 8 of the Examiner's office letter of 28/12/92 and considers the attempt made by the Supg Engineer to fix on that officer part of the responsibility for the delays in payments under notice, to be quite unwarranted.

17/1/93

To
The Chief Engineer for Irrigation printed copy [illegible]
" Superintending Engineer, II Circle with 2 s.c. (in full)
other Superintending Engineers printed copy with names omitted
The Consulting Architect to Govt.
" Supdt. of works, Periyar Project
" Examiner of P.W. Accounts.

Despd 24/1/93

Note for press
Please print [illegible] two [illegible]
one of these orders in full & the other with names omitted
all the copies [illegible] signed by the [illegible]

21/1/95

Hm. 18/1/R

12

25/151

1 copy given to S.A.W. for C No 9247
1 copy given to S.A.W. for C No 755
2 copies for OOLE records 27-2-93 21/2/93.

C [illegible] 12715 [illegible]

8611

Govt. of 1893 Madras.
PUBLIC WORKS.

G.O. 21th January 1893 No. 151 W.

Payments

Passing orders on certain correspondence regarding the delay in making [illegible] contractors in the Nellore Division

[illegible] copy [illegible] 2808 27/3/13
do S [illegible] 30/6/13

Id
[illegible]