Public Works (1896) Department.

G.O., No. 3497 W.

DATED 7 December

[Despatch Abstract.]

Overpayment: Directing with remarks
that the — of Rs. 188 in connection with the
Morathur channel improvements in the
South Arcot Dn, be recovered from Mr
J. D. Legge Honorary Assistant Engineer in
five monthly instalments, and that the balance
of the overpayment, Rs. 300, be debited to the work

=

T. C.
7/12.

[P.W. 26.
2,000—23-10-96.]

INDEXED

9/12

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

PUBLIC WORKS DEPARTMENT.

R/ [illegible]

" No. 3497 W of 7-12-96

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the S.E. V Circle No. 464 W of 10.12.95.
" " Ch. E. for I. – 716 S.W. of 21.12.95
✓ " " S.E. V Circle – 43 W of 5-2-96
✓ " " — do — " 141 W of 27-5-96.
✓ " " — do — " 118 W of 7-7-96.
✓ " " Exam. P.W. Acct. – 2427 D/A of 15.8.96.
✓ " " — do — . 761 C of 22.10.96

These papers relate to an overpayment in connection with the Morattu Channel improvements, in the S. Arcot division. Materials to the value of Rs. 488 were used by one or other of the contractors employed on ~~the~~ work, & the amount was not recovered from the men concerned. It is stated that Contr

P. W. 45.
2,000—6-6-96

~~Mr~~ Narayanaswami Naidu ~~contractor~~ executed work to the value of about Rs 300, for which he was not paid. This amount may be set off against the overpayment, the net amount of which thus becomes Rs 188.

2. The Supdg Engr reports that Mr J. D. Legge, Hony Asst. Engr, was either the sub divisional officer or Offg. Ex. Engr throughout the progress of the work, that he appears to have had full knowledge of the transaction from inception to completion, & that while he was Offg. Ex. Engr he had the account of the work prepared in the divisional office. The Govt. considers that it was

Clearly Mr Legge's du-
to have seen that th
contractor who used our
the material was deb
with its cost, and
that officer must the-
fore be held respons-
ible for the loss. The sum of Rs 188
will be recovered
from Mr Legge in
five monthly instal-
ments subject to the provision of para 106, Ch. III Vol II P.c and the
balance of the over-
payment, Rs 300, will
be debited to the
work.

9/12/96

Para 1665
Vol I. 8th Edn

Dw
8/12/96

a.w Cm

S. E. V Circle
Ch. E. ford.
Genl P.W. accts
with 12 sets of vouchers.

Circ 9580.

P. W. D.

Note for H.E. the Governor

His Exc's note of 22.11.96

Mr Legge is held responsible by the Supdg Engr both as sub-divisional officer & as offg. Ex. Engr.

The work was in progress from March 1892 to August 1894.

During this period Mr Legge was sub-divisional officer from March, 1892 to July '93, Offg. Ex. Engr from July '93 to Octr '93, Sub divl officer from Octr '93 to Apr '94, & offg. Ex. Engr from Apr '94 to the time the work was completed.

During the time he officiated as Ex. Engr in 1893, the subdivisional officer was Condr MacAlister, a Sub-Engineer. When Mr Legge again officiated in 1894, he held charge of the Sub divn in addition to his duties as offg. Ex. Engr, except for a short period towards

Mr Legge should pay the net loss to Government amounting to Rs. 188.

AGH
29.11.96

S.a.W.

H.E.

Excess payment in connection with Morattur Channel Improvements, S. Arcot division

P. W. D.

Current No. 95-80 & attached papers

Note for orders

These papers relate to an overpayment of Rs 488 which occurred on a work in the South Arcot-division, known as the Morattur Channel Improvements. The work was begun in March 1892 & completed in August 1894.

An allotment was made for the work late in the official year 1892-93, & as it was then too late to do any work, the amount was expended in the collection of materials. The value of these materials, as they were used up on the work, should have been deducted in the Contractors' bills, but after the work was completed, it was found

With the costly and elaborate machinery we possess for accounting, supervising and checking, it is disappointing ~~that~~ to find that such a loss can be incurred, and that the culprit cannot, with certainty, be named.

Certain material (63000 bricks costing Rs 488) was collected and paid for. Surely it must have been the duty of someone to keep an account of this material and to see that when it was used, a debit entry was made against the contractor using it? If this is so, the man who ~~fai~~ failed to make the debit entry or entries was the man responsible for the loss. If this is not so, I agree with the Sec. that Mr. Legge is responsible, and I do not think he should be released from the consequence of his failure to do his duty. But, before taking final orders, I should be

obliged

H.E. 27/11. R 1/12

that the value of 61,000 bricks, Rs 488, had not been deducted.

The work was commenced by a contractor named Narrainsawmy Naidu, who failed in May 1893. His accounts were then closed, & the work was taken up by a pieceworker, Sabapathy Padyachi, who completed it. One or other of these men must have used up the bricks, it is not clear which, & one of them must therefore have received an excess payment of Rs 488.

The persons responsible, one way or another, for the overpayment, are said to be Mr J. D. Legge, who was either subdivisional officer or Offg. Ex. Engr throughout the period the work was going on; V. Ragavendrachar, the divisional Accountant; Assistant Supt Venkataramugam Pillai, who was in immediate subordinate charge of the work throughout, and R. Kolandavelu Pillai, the subdivisional clerk.

obliged to the Secy if he will answer my question.

A.G.H
22.11.96

Explanations have been obtained from these four persons, & a précis of them is attached.

It is said that the mistake arose chiefly because the original allotment was made for the project as a single work, & the materials were purchased in lump. Subsequently orders were given to divide the work into sub heads, & the materials were arbitrarily distributed to these sub heads in the accounts. The 61,000 bricks, valued at Rs 488 were credited to the component work "Thalavasal Aqueduct" at site of which apparently they were never placed.

The present Ex. Engr, Mr J. S. Wilson, thinks

Material

that the mistake was initiated by the Supdt. Venkataramayan Pillai, who signed and returned without remark, a bill which showed that the bricks were at site of the Thalavanari aqueduct, while as a matter of fact he knew they were not there at all. This fact prevented the divisional office from correcting the mistake, & handicapped the accountant, whom he thus frees from blame. The fact of the non existence of the bricks at the site of the aqueduct should have been known to Mr Legge, & the Ex. Engr. is unable to acquit him of a degree of carelessness in not having brought the outstanding to notice when submitting the final bill of Narrainsamy Naidu.

The Ex. Engr. considers that the primary responsibility for the mistake lies between Mr Legge & Supdt. Venkataramayan Pillai.

H.E. 27/11. R 1/12

The Supdg. Engr. is unable to agree entirely with the Ex. Engr. that the mistake was initiated without ~~[illegible]~~ protest, by the Assist. Supdt., who acknowledged that he knew there were no materials at site although there was an entry to that effect in the bill. The extraordinary procedure adopted of preparing the bills in the divisional office, instead of the sub divl. office, & sending them months afterwards for the Supdt's signature, led ~~him~~ the latter to believe that the matter had been gone into and adjusted in the divl. office. The S.E. however thinks that the Supdt would have done well to have brought to notice that there were no bricks at site when he returned the bill signed.

It seems to the S.E. unwise to bring the sub-division clerk into the chain of responsibility as he had no opportunity of checking the bills before payment.

The S.E. considers that Mr Legge must come in for a fair share of the responsibility, as he ~~had~~ had full knowledge of the transaction from inception to completion, & he should have seen to the final adjustment of all outstandings. His action in ordering the transfer of the value from one work to another on the ground of savings was out of order, & an officer of his experience should have known this, but he was apparently misled by the Accountant.

The S.E. is unable to agree with the E.E. in absolving the Accountant from blame, as the latter had opportunities of setting matters right. The transaction began long before the issue of the orders under which the Accountant shelters himself. A separate "materials at site" account should have been maintained, & if this had been done the mistake would not have escaped detection. His explanation that the transfer of the value of the materials from one work to another was carried out with the object of securing the same from Sabapathy Padyachi is at variance with that of Mr Legge, who states that the adjustment was made on the ground of savings, under the advice of the Accountant. The S.E. thinks the Accountant's explanation disingenuous, & he considers that Mr Legge & the Accountant are jointly responsible for the loss.

As regards recovery, the S.E. thinks that

Was it not the duty of someone to do this? If it was, who was the man?
A.S.H. 22.11.96

Materials

as all work done by Narrainsawmy Naidu was checked by the S.D.O. before his accounts were closed, no responsibility can be fixed on that contractor. The materials seem to have been used by his successor, Subapathy Padyachi, but a ~~not~~ suit against him is not likely to stand for want of evidence. The S.E. thinks the only alternative is to allow the amount to stand at debit of the work.

The Examiner points out that throughout the correspondence it is accepted as a matter of fact that the item of Rs 488 was lost sight of when the accounts of Contractor Narrainsawmy were settled up, & that the accountant was to blame for having lost sight of it. Whereas a reference to the first yellow voucher in the file for Rs 1010-15-6 will show that the item was not overlooked, for it is entered as work done, & then scored out, the correction being initialled by Mr Dagge, so that evidently it was of purpose that no adjustment was made when the accounts of the Contractor were settled up. This looks as if Narrainsawmy had not been paid for all work done, although he may have been paid for all work passed and accepted. If this assumption is correct, the Eng thinks that the loss of Rs 488 must be considered counterbalanced by the value of work done & not paid for.

It may be here pointed out however that Mr Dagge estimates the value of ~~[illegible]~~ work done by Narrainsawmy in the foundation pit at about Rs 300. The outstanding of Rs 488

Material

The Sub-division clerk I also think is free from blame as all the bills were prepared in the Division Office.

17/11/86
W.

H.E. 18/11 R 24/11.

In my opinion Mr Legge is responsible for the loss but it is a repetition of [illegible] [illegible] to the value of Rs 300 was carried out of the Contractor in the foundation & [illegible] for. Measurements should have been taken of the work. but I think the fact that the work was done may be accurately [illegible] [illegible] reduce the loss to [illegible] Rs 188 and the question is whether Mr Legge should suffer for that or whether an expression of the A.S. is [illegible] be written [illegible] to the [illegible]

Mr Legge is an Hon A.C. & 32 years service with an unblemished record & has been ~~[illegible]~~ clear well reported on. The mistake seems to have been occasioned by the Contractor's [illegible] of the measures having [illegible] been collected by the [illegible] generally & then having [illegible] to

The Sub-division clerk I also think is free from blame as all the bills were prepared in the Division Office.

17/11/96

W.

9580

To lay this in proper form before H.E. it will be necessary to give a short account of the facts of the case & then make a précis of each of the explanations. I can then add my opinion.

30/10/96

W

Note & précis submitted.

Cu
15.11.96.

H.E. 18/11. R.24/11.

Add [illegible]

In my opinion Mr Legge is responsible for the loss but in respect of some other work to the value of Rs 300 was carried out by the Contractor with the foundations & [illegible] for. Measurements should have been taken of this work but I think the fact that the work was done may be accepted and this will reduce the loss to Rs 188 and the question is whether Mr Legge should make good that sum or whether in consideration of the C.S. it should be written off to the works. Mr Legge is an Hon A.C. & 32 years service with an unblemished record & has ever been ~~[illegible]~~ well reported on. The mistake seems to have been occasioned owing to the Contractor's [illegible] of the [illegible] having been collected by the [illegible] generally & then having [illegible] to

H.S. 18/11. R 24/11.

be distributed amongst the concerned and in these circumstances I think it would be sufficient if Mr Legge be reprimanded.

The Supr Venkatarama Pillai [illegible] I think to blame in not having brought to the notice the fact that the work was not at site

The Office Accountant may be exonerated from blame for the reasons given by the Examiner P.W. Accounts

The Work [illegible] Clerk I also think is free from blame as all the bills were prepared in the Div. Office.

16/11/96

P.W.D.

Precis of explanations received from Subordinates concerned in regard to over-payment in connection the Morathu Channel Improvement.

Mr J. D. Legge, Sub Engr 1st grade & Hony Asst Engr - Sub divisional officer -

Letter no 957 d 6. 9. 95.

The work was originally given to a Contractor, Narrainsawmy Naidu, who failed to complete it. It was then carried out by a number of pieceworkers. Narrainsawmy Naidu was hunted about from Court to Court by his creditors & finally left the district.

In 1892-93 a lump sum grant was made for the work, as work on the Channel could not be commenced at the time, the amount was expended in the purchase of materials, chiefly bricks & lime. Payments for

materials

the materials were made for the whole channel as one work. In the following year, allotments were made for individual component works, & all accounts from the outset had to be recast. The materials bought in the previous year had to be distributed in the accounts among the component works, a very difficult matter, as the articles were stacked in two depots, 5 or 6 miles apart, & were not at site of the works. Thus the Thalavanur ~~aqueduct~~ Aqueduct was credited with a lot of bricks which were a mile away from it, & these were lost sight of in the accounts until the aqueduct was completed, when it was too late to rectify the mistake. Narrainsawmy Naidu had used up the bricks on other component works, received payment, & disappeared before the non-recovery of the value of the bricks was discovered.

Narrainsawmy Naidu before he left, had done a lot of work in excavating foundations, for which he had not been paid. The value of this went towards the adjustment of the bricks. Two other component works were completed with savings, & the unadjusted value of the bricks was written back to these works, to relieve the accounts of the Aqueduct of the excess due to bricks not used on the work. My Deputy considered this the easiest & best way of adjusting the mistake, as all the works had been completed, & only the accounts remained to be closed. In this he took the advice of the divisional accountant.

The mistake could not have occurred if the ~~[illegible]~~ accounts had been

materials

kept from the commencement for each component work separately - this could not have occurred if the bricks had been carted off to the site of the aqueduct, but this could not be done as the Thalavaneri valley is subject to inundation - The manufacture of bricks was continued till the close of all masonry works, & this fact materially helped the changing establts. on the works to lose sight of the bricks that had already become materials at site.

The measurements were properly made & recorded in the measurement books. The first measurements were made by himself, & subsequent measurements made by the Assist. Supt were carefully checked -

Letter No 2080 of 18.3.96

A great deal of this overpayment is met by

actual dues to the contractor. Had Narrainsawmy Naidu remained to complete the work, he would have claimed further payment of nearly Rs 300 on account of extra work done in the foundation pit -.

There were several changes in the charge of the sub division, but the divisional & sub divisional officers remained unchanged. The overpayment to the Contractor was not brought to Mr Leggi's notice until several months after the Contractor's account had been closed.

V. Ragavendrachar, Dwl Accountant -

Letter dated 11.3.96

Under G.O. No 2330 W dated 22.5.92, 910 W of 7.4.93 & 1764 W of 7.7.93, under which a separate account of materials at site need not be maintained in the divisional office, but

material

under which the accounts should be kept by the subordinate in immediate charge of the work. Considers therefore that Supt. Venkatarangam Pillai, who was in actual charge of the work throughout, is responsible for not bringing to notice that the value of 61000 bricks, Rs 488, remained unadjusted.

Letter dated 20.3.96.

The unadjusted amount, Rs 488, was transferred to two other incomplete works of the project, under the orders of Mr Legge, the offg. Ex. Engr., with the object of recovering the value from piece worker Sabapathy Padyachi. Orders were sent to the sub divn. officer to recover the amount from the next payment to the pieceworker.

M. R. Kolandavelu Pillai, Sub divn. clerk.
Letter dated 12' april 1896

Recapitulates much of what is stated by Mr Legge, & sums up by stating, –

(a) That all payments to Contractor Narrainsawmy Naidu for the aqueduct & other sub works of the Moratheer channel were made in the divisional office, & the accounts of the works were maintained there.

(b) That the divisional office was fully aware that the sum of Rs 488 was outstanding as materials at site of the work to be recovered from the Contractor, as it was borne in the work abstract in the divisional office.

(c) That the final bill was not checked by him, because it was done in the divisional office.

Further that while he was doing duty in the divisional office as accounts clerk in Octr 1894, he discovered the mistake, & it was then the write back was made, with which he had nothing to do. Also that the accounts of several large works were kept by him as sub divisional clerk without any error.

| distributed amongst the components of

Venkatarungum Pillai – Supt– Shatiatope Anicut–

Letter dated 21 April 1886

Respects what has been said before as regards the project being commenced as a single work, & subsequently divided into subheads, and as to materials being purchased against the whole work, & afterwards distributed in the accounts among the sub heads.

In June 1884 he measured a number of the sub works, & submitted measurement sheets, noting in each the deductions to be made on account of materials used. The subdivisional officer checked all these works, & passed the bills for payment, noting in each of the measurement sheets the quantity of bricks & lime used on each work proportionately to the work done.

The amount of masonry work alone billed for in June 1884 amounted to Rs 3282. The cost of materials paid for in March, viz Rs 2,300, might easily have been deducted from the bills. All the bills were prepared in the divisional office, & payments were made there, as the Contractor lived at Cuddalore. Some of the bills were sent to him for signature after payment had been made.

After some months a bill was sent to him ~~for~~ for signature, showing the existence of materials at site of the aqueduct, where there were no materials at all at that time. He thought it was a book transaction, transferring materials from one work to another, & he therefore signed the bill & returned it without remark.

Contractor Narrainsawmy Naidu failed in May 1885, & the ~~and~~ Supt measured up all his work & materials. The Contractor was not satisfied with the Supt's accounts, & reported the matter to the subdivisional officer, who himself at the end of June 1885, checked every list of materials at site & the amount of work done by the contractor, & finally closed his claims. The

overpayment is not by

...rained ... Tuesday

material

final bill was prepared in the divl. office & payment was made there. The account register maintained in the divl. office, showed the materials at site & works, & the balance outstanding could have been easily deducted when the final payment was made, but this was not done.

A new contractor, Sabapathy Padyachi afterwards undertook the work & completed it to floor level with the materials left by Narrainsawmy Naidu.

Urges that the divisional office was entirely responsible for the excess payment.

Cs

Public Works (1896) Department.

CURRENT No. 9580

Order

From
The Examiner
P. W. Accounts
Madras

No. 701-C

Dated 22d October 1896.
Received 23.10.96
Enclosures one file
Spare copies

SUBJECT.

Overpayment of Rs 458 in connection with Morathur Channel Improvements.
Offering remarks as to the responsibility of the Accountant in ________

With a short note by me flagged F.
[illegible]
10

DW For orders.
The Ex's reply is marked with red tape. Cs
26/10/96

BACK PAPERS.

G.O.	No.	Department.	Date.
Memo.	1584D	P.W.	13-10-96 ×
"	869D	"	24-7-96 ×
G.O.	819	"	26-1-94 ×
"	1764W	"	7-7-93 ×
Memo	2508C	"	4-7-93 ×
G.O.	910W	"	7-4-93 ×
"	2330W	"	22-8-92 ×
"	1739	"	20-2-92 ×
"	9209	"	30-11-91 ×

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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19 OCT 1896

No. 3768 D/A d/ 28th October 1895

From. D. C. Gordon, Examiner of
P.W. Accounts.

To the Supg: Engineer, V Circle.

Sir.

I have the honour to acknowledge your No. 2775 d/ 16th Instant, with correspondence from the Executive Engineer, South Arcot Division regarding overpayments to Contractors employed on the Morathu channel improvements.

2. It would seem that a contractor Narayanasamy supplied materials to be used on works, and subsequently carried out these works for a certain time; eventually his contract was cancelled.

3. When Narayanasamy left the works, there were apparently materials valued at Rs 488 somewhere at site, part of those supplied by him originally. There does not seem that any overpayment was made to this man, as the value of the materials used on his contract was deducted from his bill, and those not used were at site when he left.

4. The contractor who succeeded him, Sabapathi Padayachi, apparently used up these materials at site, but it was overlooked that the value of them had already been charged to the work and no deduction was made from his bill. If this be so the Rs: 488 is recoverable from Sabapathi.

5. If no recovery is possible, Government might be asked to permit the debit to remain against the work.

I have &c.

Signed - D. C. Gordon
Examiner, P.W. Accts.
Madras.

(True Copy)

10/12/95

Col: R.E.
Supg: Engineer V Circle

B 9.12.95

No. 464 W

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
~~Chepâk~~ 10 December 1895.
~~Dest~~ 12/12/95

From Lieut: Colonel C. C. Rawdon R.E.
SUPERINTENDING ENGINEER, V CIRCLE,

To
THE Chief Engineer
P.W. Department

SIR,

1. Enclosures.
1 Copy of letter

I have the honour to forward Copy of letter No. 3768 D/A dated 28th October 1895 from the Examiner P.W. Accounts, regarding certain overpayments on the Moratta channel improvements in the South Arcot Division, and to request that, as the contractors' accounts have been closed for a long time, the debit may be

allowed

P. W. CURRENT No. 9978

From

Lieut. Col: C. C. Rawson R.E.
Supg: Engineer 5th Circle

To

The Chief Engineer
I. W. Deptt

No: 464 W
Enc: 1

Dated 10th } December/95
Despatched 12th }
Recd }

Overpayments on the Morathu channel improvements in the South Arcot Division

---

Regarding the ~~No 716 I.W. d/ 21-12-95~~

Transferred to the Chief Engineer P.W.D. for disposal.

Rundall-Buchanan
Col R.E.

Chief Engineer for Irrigation

20.12.95

Sends/
Recd: 13.12.95

~~Order thereon~~
~~Sanctioned~~

13/12

~~To The Chief Engr for I.~~
~~Supg Engr V Circle~~
~~Ed. P.W.~~

13/12

I am not disposed to pay this over. N. C.'s orders must be taken on it. The subordinate in immediate charge, his clerk, and the Divl. acctt. appear to be in fault.

Rundall
16/12

No 148 Cd/ 10th January 1896

P. W. Department.

MEMO.

With reference to letter from the Suptg. Engineer V Circle, No. 464 W, dated 10th December 1895, the undersigned has the honor to request that the name of the officer responsible for the overpayments to contractors employed on the Morathu channel improvements may be reported. The subordinate in immediate charge of the work, his clerk, and the divisional accountant must apparently have been in fault, and if so, their names should be reported.

CWH
22/12/95

6/1/96

DESPATCHED
10 JAN 96

DESPATCHED
10 JAN 96

The Suptg. Engineer, V Circle.

material

P. W. CURRENT No. 9978

No 148 C d/10 - January 1896

15/1

No 80 S.E. d/ 30th January 1896
From J. S. Wilson Esquire
Executive Engineer South Arcot Division
To the Supg. Engineer V Circle

Sir,

With reference to your No 8 S.A. dated 14th January 1896 on memo from Chief Engineer, I have the honour to inform you that the only subordinate in continuous charge (direct) of the work was Superintendent Venkatarangam Pillai on whom in my opinion far too much responsibility for accounts of materials and preparation of bills was thrown. The Sub Divisional Clerk was Mr. R. Kolandavaloo Pillai. The Officer who had most to do with the carrying out of the work was Mr. J. D. Legge who was during part of the time Sub Dl. Officer and who also acted as Divisional Officer

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No 80 S.E. d/ 30th January 1896

From J. S. Wilson Esquire
Executive Engineer South Arcot Division

To the Supg. Engineer V Circle

Sir,

With reference to your No 8 S.A. dated 14th January 1896 on memo from Chief Engineer, I have the honour to inform you that the only subordinate in continuous charge (direct) of the work was Superintendent Venkatarangam Pillai on whom in my opinion far too much responsibility for accounts of materials and preparation of bills was thrown. The Sub Divisional Clerk was Mr. R. Kolandavaloo Pillai. The Officer who had most to do with the carrying out of the work was Mr. J. D. Legge who was during part of the time Sub Dl. Officer and who also acted as Divisional Officer on more than one occasion. The Officer

in

in charge of the Sub Division at the time when the first Contract was closed and handed over to a new contractor was Conductor Mac Alister, Mr. Legge being in charge of the Division.

The final write-back was ordered by Mr. Legge when Divisional Officer on the advice of the then Divisional Accountant V. Ragavandrachar.

I have &c

Signed- J. S. Wilson
Executive Engineer

No. 43 W.

Copy to the Chief Engineer P.W. Department with reference to his No 148 C d/ 10th January 1896.

5/2/96

5th February 1896

Lt Colonel R.E.
Supdg Engineer V Circle

Ew
5.2.96

in charge of the Sub Division at the time when the first Contract was closed and handed over to a new contractor was Conductor Mac Alister, Mr. Legge being in charge of the Division.

The final write-back was ordered by Mr. Legge when Divisional Officer on the advice of the then Divisional Accountant V. Ragavandrachar.

I have &c

Signed- J. S. Wilson
Executive Engineer

No. 43 W.

Copy to the Chief Engineer P.W. Department with reference to his No 148 C d/ 10th January 1896.

5th February 1896

Lt Colonel R.E.
Supdg Engineer V Circle

P. W. CURRENT No. 9978

P. W. CURRENT No. 1324

From
The Supdg Engineer
Fifth Circle
To
The Chief Engineer
P.W. Department.

Dated 5th } February 1896.
Recd. }

Recd: 8-2-96

No 148 cd/10-1-96

No 43 W.

Moratti Channel Improvements. —

Informing that the Sub-ordinates in charge of the works — was Supdt. Venkatarangam Pillay & the Sub Dn. Clerk was M.R. Kolandavelu Pillai & the Sub Dn. Officer was Mr J.D. Legge.

~~No 926 Cd/17/2/96~~

Cur- 1324

Dft

For orders whether the recommendation in the S.E.'s letter No 464W of 10.12.95 may not be approved.

10/2/96.

All those mentioned should, I think, be called on for an explanation, and Conductor MacAlister should be asked to state whether he obtained the new Contractor's receipt for the materials when they were transferred to him ~~from the other~~ on taking up the work ~~Contractor~~.

10.2.96

P.W.Department.

" February 1896

RANDUM.

o.43 W., dated 5th February 1896.

This overpayment of Rs.488 is a serious matter and the Suptg.Engineer should have obtained the explanation of those he thinks responsible and should also have given his own opinion on the subject and he is requested to do so now.

The fact that the contractor's ccounts ~~has~~ have been closed for a long ime may render it ~~sufficient~~ impossible to reover the amount but those responsile for the mistake should certainly ot escape censure.

13/2/96

E.W.

14.2.96

DESPATCHED
17 FEB 96

material

P. W. CURRENT No. 9978

From
The Supdg Engineer
Fifth Circle
To
The Chief Engineer
P. W. Department.

Dated 5th } February 1896.
Recd. }

No. 148 cd/10-1-96

No. 43 W.

Moratthu Channel Improvements.

Informing that the Subordinates in charge of the works — was Supdt. Vencat-rangam Pillay & the Sub. Dt. Clerk was M. R. Kolandavalu Pillai & the Sub Dt. Officer was Mr. J. D. Legge.

P.W.Department.

No. 926 C d/ 17th February 1896

MEMORANDUM.

From the Suptg.Engineer,V Circle,No.43 W.,dated 5th February 1896.

This overpayment of Rs.488 is a serious matter and the Suptg.Engineer should have obtained the explanation of those he thinks responsible and should also have given his own opinion on the subject and he is requested to do so now.

The fact that the contractor's accounts ~~has~~ have been closed for a long time may render it ~~sufficient~~ impossible to recover the amount but those responsible for the mistake should certainly not escape censure.

13/2/96

E.W.

CWRS
14.2.96

DESPATCHED
17 FEB 96

The Suptg.Engineer,V Circle.

E.98/6

No. 926 C of 17th February
— 1896

2/8

1 Reminder issued 23/5/96

18/2

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,

No. 121 W.

Chepák; 27th May 1896.

EXAMINER
No
19 OCT 1896
ACCOUNTS

From
Lt. Col. C. C. Rawson R.E.
SUPERINTENDING ENGINEER,
V CIRCLE,

To
THE Chief Engineer,
Public Works Department,
Madras

SIR,

Enclosures

With reference to your reminder No. 926-C/1 dated 23rd May 1896, I have the honour to state that the Executive Engineer South Arcot has not yet submitted the explanation of the subordinate sea concerned in the overpayment made on the Morattu Channel work - An urgent reminder has now been forwarded to him -

I have the honour to be,
Sir,
Your Most Obedt. Servant
C C Rawson
27.5.96 Lt. Col R.E.
Supdg: Engineer V Circle

1,000—25-2-96.

W. CURRENT No. 4988

L.O. No 95

Ans: 2-6-96

From

THE SUPERINTENDING ENGINEER,

V CIRCLE,

To

THE Chief Engineer
P. W. Department.

Dated 27th } May 1896.
Recd.

ENCLOSURES.

No. 141 W.

Moratta Channel Works.

Stating that the Executive Engineer South Arcot has not yet submitted the explanation of the Subordinate &c. concerned in the overpayment made on the —

926C dy 17-2-96

Await receipt of further report

5/6/96

W

CWRS 5-6-96

ats 151. 12/6

Tiruvellore Sub. Dn
dated 6/7 - 9 - 95
Camp. Perapalayam

No 997

From

The Sub: Dl: Officer
Tiruvellore

To

The Executive Engineer
South Arcot

Thro:

The Executive Engineer
Chingleput

Sir,

With reference to your letter No 704 of the 16th ultimo regarding the accounts of the Moratha Channel Improvements, I have the honor to submit the following report for your information.

2. This work was originally given to one Narayanasamy Naidu, who completely failed in its execution; whereupon it was carried out by a number of piece-workers. Narayanasamy Naidu after being hunted about from court to court by his creditors, finally left the district altogether and I believe went away on a pilgrimage, whence he returned only a little before I left the Division.

3. In 1892-93 a lump sum grant of a few

material

few thousand rupees was made for the work, and this could only be spent on materials, because the work started rather late in the year, when the irrigation season was in full swing, and no part of the channel could be got at till after March. Accordingly a large supply of bricks and lime were got ready by order of the Executive Engineer:— also some rough stone, brick jelly for concrete, &c; These of course were paid for at the close of the official year.

4. The original grant was a lump-sum allotment for the entire scheme,— and against this grant, payments were made for the whole channel as one work. Subsequently (i.e. in the following year) allotments were made for individual component works, and all accounts from the onset had to be kept separately for each component work. This necessitated the distribution of the previous year's bricks, lime, &c to the component works,— a very difficult matter indeed,— as the materials were stacked in two large depots (Some 5 or 6 miles apart) near both ends of the channel, and were really not materials at site of most of the masonry works. However the distribution had to be made in the accounts, and I did it to the best of my ability.

5. In that distribution the Thalavanuri

aqueduct

aqueduct among other component works was credited with a lot of bricks which were about a mile from the site of the work. These or a portion of them at all events, appear to have been lost sight of in the accounts until the aqueduct had been completed, when it was too late to rectify the mistake. Narayanasamy Naidu had used up the brick on other component works, received payment and disappeared from the scene before the mistake had been found out. My ~~ab~~ absence from the Sub. Dn. almost continuously throughout 1894-95 added to the fact that the aqueduct was the last of the masonry works constructed helped very much towards this mistake.

6. Narayanasamy Naidu experienced extra-ordinary difficulties in the foundations of this aqueduct. He had to excavate an enormous pit owing to bad soil. All nasty soft black ~~soil~~ slush— while the baling cost him some 200 or 250 Rs. For most of this I could not think of paying him, simply because at this critical stage he had come to a dead stop. He had just begun laying concrete when he had to give it up al-together; his creditors were worrying him so that he had to run away. A few heavy showers of rain, or a high flood in the Vellar would have undone

material

undone all this work completely, and this is why I refused to pay for it. Besides it was so close to the rainy season, and without any likelihood of the foundations being built in.

7. Fortunately at this juncture Sabapathy Padayachy agreed to take up the Aqueduct work, and with commendable exertions he managed to complete the foundations just in time. The rains set in immediately afterwards, and the works had to be abandoned till next dry season. It will thus be seen that Narayanasamy Naidu's foundations put had been fully utilized and he was entitled to payment for the same, which subsequently went towards the adjustment of the bricks that were still on the accounts as materials at site of the Aqueduct.

8. I must here explain that the large excavation for foundations of the Aqueduct formed a considerable portion of the component work "Cutting drainage channel above and below the Aqueduct" as well as of the other component work "Improvements to Moratho channel". These two heads had been completed with savings, while it was necessary to relieve the accounts of the Aqueduct of an excess due to bricks not used on the work. Hence the write back. I thought it was the easiest and best way of adjusting the mistake, as the works had all been completed and only the accounts remained to be closed. In this I took the advice of the Divisional Accountant.

9. In conclusion, I beg to point out that the mistake could not have been made at all if the accounts had been kept from the commencement for each component work separately. Nor could it have occurred if the bricks had been carted off to site of Aqueduct like the bricks ~~from~~ for other works had been, but this could not be done till just before construction, as the Thalavanери valley is subject to inundations and the bricks would only have got spoiled there.

10. At both the brick-fields alluded to in para 4, the manufacture of bricks was continued till the close of all masonry works, and this fact also materially helped the changing establishments on the works to lose sight of the bricks that had already become materials at site.

11. Part of the measurements were made by Sub. D. officer and part by Superintendent Venkatarangam Pillay of Shatiatope anicut, and they have been properly recorded in their measurement books. I think the first measurement of bricks, lime &c, was made by myself. As long as I held charge of the Sub. Division every one of the Superintendent's measurements for Moratho channel

channel work were ~~car~~ carefully checked by me.

I have &c

(Signed) J. D. Legge

Assistant Engineer

/True copy/

8/10

Executive Engineer

South Arcot Dn

C

7-10-95

4

Encl 2 to 38b/RS
29-6-97

Pw S. 7
6176/96

1/1

1/1

5

20 MAR. 96
CHINGLEPUT DIVISION

EXECUTIVE ENGINEER, SOUTH ARCOT DIVISION
Register No. 414 m
27 MAR. 96
P. W. D.

Register No. 2080 of 18th March/96

SUPERINTENDING ENGINEER'S OFFICE
CHEPAUK.
29 JUN 96
FROM
No. 738 b/R
P. W. D. 5TH CIRCLE.

19 OCT 189

SUB DIVISIONAL OFFICER,
Trivellore

To

The Executive Engineer
South Arcot Divn

TO

THE EXECUTIVE ENGINEER,
CHINGLEPUT DIVISION.

TO

THE EXECUTIVE ENGINEER,
CHINGLEPUT DIVISION.

Ref.

D. O. No. of

Subject.

S. D. O. No. of

wishe for Notebook.
7/6/9

Sir,

Adverting to your No. 112 m of the 29th Ultimo regarding the overpayment of Rs 488 on the Morabbu channel extension, I have the honor to inform you that I have nothing to add to my explanation No. 997 of 6-9-95 already submitted; but with reference to para 7 of that report I would respectfully observe that a great deal of the overpayment is met by actual dues to the contractor, some details of which will be found in my NoteBook in the divisional office. Had Narayanasawmy Naid

Mateyeel

-nasawmy Naidu remained in the district and gone into the measurements properly, he would have claimed a further payment of nearly 300Rs on account of extra work done in the foundation pit. His troubles came on him so suddenly and overwhelmingly that he had to hurry off in disgrace.

2. It is necessary to mention also that the Chidambram Sub Division was then in a most unsettled state. I think it had changed hands four or five times during the twelve months preceding the transaction under reference. But though this would naturally tend towards mistakes of one kind or another especially among those in charge of the works, it is difficult to see how the office people could have lost sight of the "materials at site" account until too late. The divisional and sub divisional offices remained unchanged.

3. As far as I can remember, the over-payment to Naraynasawmy Naidu was not brought to my notice till several months after the winding up of his accounts.

I have the honor to be
Sir
Your most obedient Servant
Dosdion Legge
Asst. Engineer

[illegible]
6196/96

No. 4332
23·3·96

Forwarded

A. W. Mackenzie
Executive Engineer

...NEER'S OFFICE,
...AUK.
JN. 96
...D. 5TH CIRCLE.

To
The Executive Engineer
South Arcot Division P.W.D.

Sir

With reference to your endorsement No. 692 S dated 3/5 instant on memorandum No. 9266 dated 17th February 1896 from the Chief Engineer P.W.D. I beg to report that the Moratti channel aqueduct work was one for which no account by sub-heads was kept, and no separate account for materials at site was maintained in the divisional office under the authority conveyed in G.O. No 2330 W dated 22d August 1892.

in L.O. file (C.N. 4988) of 95

2. It will be seen from para 17 of the Deputy Examiner's report recorded in G.O. No 910 W dated 7th April 1893, that the "account of materials at site irrespective of any money limit should be kept up by the subordinate in actual charge of the work", and it is also noticed in the Deputy Examiner's report embodied in G.O. No 1764 W dated 7th July 1893 that "the valued list of materials at site" should be prepared by the subordinate who

is actually responsible for the material" and "the practice of preparing valued list of materials at site of works in the divisional office is radically wrong".

EXECUTIVE
Register No 5
12 MAR 9
P. W. D.
SOUTH ARCOT D.

3 Under these circumstances I beg to state that Superintendent Venkataramam Pillai who was in actual charge of the work from commencement to completion is responsible for not bringing to notice the sum of Rupees 488 value of 61.000 bricks remaining unadjusted.

4. I also beg to invite your attention to my letter dated 20th July 1895 on the subject.

I beg to remain
Sir
Your most obedient servant
V. Raghavendrachary
Accountant P.W.D. on furlough
11/3/96

PW 95
16/3/96

To

The Executive Engineer
South Arcot Division.

Sir

With reference to your docket No 792 S dated 14th instant, I beg to report that when the accounts of the Moratti channel aqueduct were finally closed, the sum of Rupees 488 value of 61.000 bricks, which remained unadjusted in the absence of information from the Sub Divisional office regarding the disposal of materials, was transferred to the other two incomplete works of the project, viz, "Cutting drainage channel" and "Improvements to Moratti channel", under the directions of Mr J. D. Legge, Offg Executive Engineer with the object of recovering the value from the piece worker Sabapathi Padachi whose connection with the above two works did not cease.

2. It will also be seen from the records that orders were sent to the Sub Dn office by the late offg Executive Engineer for the recovery of the above sum from next payment to the Piece Worker.

I beg to remain
Sir

Sir

Your most obedient servant

V. Raghavendrachar

Assistant P.W.D. on furlough

20/3/96.

EXECUTIVE ENGINEER
Register No. 761
21 MAR.96
P.W.D.
SOUTH ARCOT DIVISION

SUPERINTENDING ENGINEER'S OFFICE
CHEPAUK.
28 JUN. 96
No.
P.W.D. 5TH CIRCLE.

Cuddalore
April 12, 1896

19 OCT 1896

To

J. S. Wilson Esquire
Executive Engineer
South Arcot Division
Cuddalore

Most Honored Sir,

With reference to your No 693. S dated 2nd March 1896 calling for an explanation "in re" the over payment of Rs. 488 on the Moratthu channel improvements, I beg to explain as follows :–

2. The work "Improvements to Moratthu channel" was sanctioned in 1891 and an allotment of Rs. 2280 was granted for the year 1891–92. It was given out on contract, the contractor being Narainsami Naidu. As no actual work was done and as the official year was fast drawing to a close, materials to the value of Rs. 3575 were collected and billed for, and only part payments of Rs. 2280, the extent of the grant, were made in March 1892 by the Divisional Office. These materials were then borne on the "materials at site" account.

3 ~~When~~ With the opening of the next official year 1892·93, the work "Improvements to Moratthu channel" which was previously sanctioned as one major work was divided into several sub works under G. O. No. and separate Register Nos were given to each subwork and

(4)

with the accuracy of his measurements and reported to the Sub Dn officer Mr J. D. Legge, who in accompany with the Superintendent, contractor and his monied parter (who afterwards became piece worker for all these subworks) checked in detail the measurements. No doubt he did not come in contact with the materials in question, as this was only a book adjustment done in the D office. These measurements, tho' measured in in May 93 & check measured in end of June 93, were not immediately billed and paid for, as the Contractor was disputing with the Sub Divisional Officer about some other extra~~ct~~ works done to this work and other sub works such as baling &c. Immediately after this, Mr Legge was made to officiate for Ex Engineer S.A.Dn. When he had his disputed accounts settled in Divisional office i.e in end of August 1893 i.e after a lapse of 3 months nearly after ~~actual~~ the measurements were taken. This gave me no chance of checking his ~~final~~ final bills. In September 1893, I was transferred to Tiruvannamalai.

from the accounts the bricks appear never to have been at site of this work. Where were they then? never brought to the sight of work to which they were charged.

(5)

7 A perusal of the above will clearly shew

(a) That all payments ~~for~~ to Contractor Narainsami Naidu for the work in question and other Sub Works of Moratta Channel were made in the Divisional Office and the accounts of these works maintained there.

(b) That the Divisional Office was fully aware that the sum of Rs 4-88 was outstanding as materials at site of this work to be recovered from the Contractor as it was borne in the work abstract in the D Office.

(c) That the final bill was not checked by me because it was done in the Divisional Office.

8. While I was doing duty as Accounts clerk in the Divisional Office in October 1894, I found out this mistake, and ~~brought~~ it was then that the write back &c were made with which I have nothing to do.

9. Further, I humbly beg to submit that the accounts of several large works of far more importance i.e Taluq Cutchery, Chidambaram, alterations to Pelandorai anicut Drainage sluices, &c works which were carried out during my tenure as S.Dn Clerk were properly maintained. Sundry

materials

material, reports were submitted to the Dl. office every first week of the month regularly for works that had materials at site.

Under these circumstances I beg I may be exonerated.

EXECUTIVE ENGINEER
Register No. 986-7
17 APR. 96
P.W.D.
SOUTH ARCOT DIVISION

SUPERINTENDING ENGINEER'S OFFICE,
CHEPAUK.
29 JUN 96
No. 3.96
P. W. D. 5TH CIRCLE.

Encl 4

I beg to remain
Most Honored Sir,
Your most obedient Servant.
M.R.K.D. Candaiulu
Clerk P.W.D.

File with H.A.
S.L.
17/4

Dis. 3
6176/96

From
The Superintendent
Madatope Anicut

To
The Executive Engineer
South Arcot Division

Dated 21 } April 96.
Despatched 22 }

No

Respected Sir

In obedience to your endorsement No 670 S of 19-2-96 regarding the loss of Materials at Site of Big Aqueduct No 7 across Thalavary adai Moratu Channel extension and Improvements, I most respectfully beg to offer my explanations as follows:-

2- The Estimate for Improving the Moratu Channel was sanctioned at the end of 1891 and work was started in January 9

The Collection of materials was put in hand, and T. Narayanasaw Naidu was the Contractor for this wor

Manufacture of bricks and lime were started at Pennalore, which wa

5 The undermentioned works were measured by me on 23.6.94 which were in progress to show expenditure during the month.— This is the 2nd Bill for the works.

1.	Silt clearance amount of Bill in Measurement Sheet.	Rs 230
2.	Construction of Head Sluice — do	Rs 1532
3.	– Do – culvert — do	Rs 626
4.	– Do – Dam — do	Rs 535
6.	Do – culvert at 24 Section of — do	Rs 589
	Total amount	Rs 3512

I have submitted only Measurement Sheets for the above works noting down at the same time in each of the all measurement sheets to deduct the cost of materials paid in March 92 for all the above works.

6. The Sub Dl. officer checked all these works and passed the bills for payment noting in each of the measurement sheets, the quantity of Bricks and lime used on each separate works proportionately to the work done, which will be seen in the measurements submitted.

7. The amount of Masonry works alone, billed for during that month amounts to Rs 3282. The cost of Materials paid for in March 92 can be easily deducted from it as noted by the Sub Dl. officer in pencil, as was usually done before submission to the

the work in May 93 as he was put in Court by his creditors and he had no money in hand to carry out the work. Therefore his accounts were finally closed on 15th May 93. Counting all bricks brick jelly and lime that were stacked at site. The contractor was not satisfied with my accounts and reported the matter to the Sub Dt officer. The Sub Dt officer himself at the end of June 93 checked every bit of materials at site and the amount of work done by the Contractor up to date, and finally closed his claims. The final bill was prepared in the Dt office and payment also was made there only.

There was an account register maintained in the Dt office showing the materials at site of works. The balance in question in the account would have been deducted easily in this final payment to the Contractor, and this was not done in Dt office.—

11. A New Contractor Sabapathy Padachy had undertaken this work and he pushed on with it as fast as he could and completed it to floor level by materials left by L. Narayanasawmy Naidu Ex: Contractor. There were no materials at all to commence

EXECUTIVE ENGINEER, SOUTH ARCOT DIVISION.
Register No 1030
22 ... 96
P.W.D.

SUPERINTENDING ENGINEER'S OFFICE, CHEPAUK.
29 JUN. 96
No. ...
P. W. D. 5TH CIRCLE.

Encls 5 —

D. P. W.
5th Circle

No. 522 S/E

South Arcot Divisional Office
Camp
Dated 26th June 1896

From

J. S. Wilson Esquire
Executive Engineer
South Arcot Division

To

The Superintending Engineer
5th Circle

Enclosures: 5

Sir,

With reference to the correspondence ending with your No. 71 S. A. dated 20th February 1896, regarding the amount of Rs. 488 overpaid in the accounts of Morattu channel, I have the honor to report as follows, regarding the responsibility attaching to the various persons concerned in the error:—

2 The error appears to have arisen in the following manner:-

The work was begun by the burning of a large quantity of bricks and the collection of limestone, which were charged to the project as one work. Subsequently and before any of the materials had been brought to site of any one work; — orders were issued for all bills for work and materials to be charged to the component works separately. This caused considerable difficulty, as the quantity of materials was much in excess of that required for immediate use on any one work, furthermore the accounts of materials appear to have been left almost entirely in the hands of Superintendent Vencataramaiengar Pillai, and were probably in some confusion.

3. The explanations of the following persons are herewith submitted :-

Mr. J. D. Legge
Accountant Ragavendrachar
Superintendent Venkatarangam Pillai
Clerk Kolandavelu Pillai, the Sub Dn. clerk at the time the error occurred.

In these explanations the chief point to be noted as explanatory of the error is contained in Para 9 of the Superintendent's letter, in which he says that a bill having been sent to him for signature was signed by him and returned without remark, though he was aware at the time that the bricks shewn as at site of Thalanamere Adai were not in fact there. The error having thus been initiated without any protest from the person, who appears to have been assumed to be entirely responsible was not discovered till the accounts for the project were finally made up, it was of course, a hopeless task to trace the 61,000 bricks in question, through the accounts of a period of about 3 years, and as the shortest way out of the difficulty the value of the bricks was written back to 2 other works.

5. From Mr. Legge's explanation, it will be seen that he was the Officer, who made the distribution of the materials to the component works, and it is evident that the distribution (so far a book transaction) having been made the materials were used on the various works indiscriminately, and without reference to the account prepared by Mr. Legge. The 61,000 bricks may not, therefore, have ever been at site of the aqueduct, to which they were charged. They must, as stated by Mr. Legge, have been used by Narainsamie Naidu on other works, but when and in what quantities it is impossible to say, as under the circumstances stated by accountant Raghavendrachar's explanation, materials accounts for the various works were not sent after June 1892. Superintendent Venkatarangam Pillai's action in passing over an evident error without remark had the effect of preventing the Divisional Office from being in a position to correct the mistake.

6. This fact of the nonexistence of the materials at the aqueduct was known to Superintendent, Venkatarangam Pillai, and presumably to Mr. Legge, who, as Sub Dn. Officer, checked the final measurements for Narayanasamy Naidu's bills and as acting Divisional Officer, made the final payment to him.

7. The primary responsibility for the mistake therefore appears to lie between Mr. Legge and Superintendent Venkatarangam Pillai, and I do not think that Mr. Legge can be acquitted,

acquitted of a degree of carelessness in not having brought the outstanding to notice, while submitting the final bill for work done by Contractor Narainsami Naidu: Mr. Legge's statement regarding the amount due but never paid for for extra work, if accepted, might be taken to cover a part of the value of the bricks.

8. Accountant Ragavendrachar cannot, I think, be held responsible for any part of the amount, as he was handicapped first by the Superintendent's action in passing over the mistake without notice, and secondly by the fact that separate materials at site accounts were not submitted for the individual works.

9. As regards the possibility of a recovery being made from the 2 contractors concerned, the confusion in the accounts would be sufficient to make a suit against Sabapathi Padyachi to fail, and the same remark would apply to any case against the original contractor Narainsami Naidu, who, moreover, is stated to be not far from bankrupt.

I therefore submit the case again for orders, with the explanations mentioned above.

I have the honor to be
Sir,
Your most obedient Servant
Thos Wilson
26/6
Executive Engineer
South Arcot Dt.

O.W.S.1
6176/96

[illegible] 28/6.

№ 118 W

19 OCT 1880

Enclo 5
1 letter d/21-4-96 from Supdt A. Venkatarangam Pillay.
1 letter d/12-4-96 from Sub Dl Clerk.
2 -do- d/11-3-96. 20-3-96 from Accountant Raghavendrachari.
1 -do- No 997 d/6-9-95 from Sub Dl Officer Trivellore.
1 letter No 2080/18-3-96 from Mr. Legge Sub Dl Officer Trivellore with Ex: Engr forwarding endorsement No 4332/23-3-96.

Forwarded to the Chief Engineer P.W. Department for orders, with accompaniments, with reference to his No 926 C d/17th February 1896.

2. The question appears to have been thoroughly gone into by the Executive Engineer. As no record of materials at site would appear to have been maintained either by the Subordinate in charge of the work, the S.D.O., or by the Dn: Office, it is impossible at this distance of time to fix the responsibility of having used up the materials on either of the Contractors employed on the work.

3. If the statement made by Superintendent Venkatarangam Pillai that the accounts of Narainsawmy Naidu were closed on the 15th May 1893, counting all bricks, brick jelly, lime &c., and that the S.D.O. himself at the end of June 1893 checked every bit of materials at site and the amount of work done by the Contractor up to date, is accepted, it is not clear how any responsibility for the materials could be fixed on that Contractor. It would seem that the materials were used up by his successor Sabapathy Padyachi. But as a suit for the recovery of the value from this Contractor is not likely to stand, for want of sufficient legal evidence, it appears to me that the only alternative is to allow the amount to stand debit of the work and I would request issue of orders accordingly.

4. Now as to the ~~appartaument~~ apportionment of responsibility on the Subordinates concerned, I cannot entirely agree with the Executive Engineer that the error has been initiated without any protest from Supt. V/

VenKatarangum Pillai who acknowledged to know that there were no materials at site although an entry to that effect had been made in the bill prepared in the Dn: office and sent for his signature. The Extraordinary procedure adopted in this case, of preparing the bills in Dl: office instead of in the Subdivision and sending them months afterwards for the Supts: signature led him to believe, as alleged by him, that the matter was gone into and adjusted in the Dl: Office. He would have done well however to have brought the fact of there having been no materials at site to notice when returning the bill signed.

5. It seems to me useless to bring the Sub Dl: clerk into the chain of responsibility for any portion of the transaction, as he states he had no opportunity of checking bills before payment.

6 Mr. Legge the S.D.O. would appear to come in for a fair share of the responsibility as he was either the S.D.O. or the Acting Dl: Officer throughout the transaction. He appears to have had full knowledge of the transaction from inception to completion and should have seen to the final adjustment of all outstandings more especially as the work was check-measured by himself. The fact of his having allowed the bills to be prepared in the Dl. office while Offg: Executive Engineer would show that he considered the usual procedure of preparing such bills in Sub Division unnecessary by reason of his full knowledge of the transactions. His action in having ordered the transfer of the value from one work to another on the ground of savings cannot be passed without remark. An officer of his standing and experience in the Dept: should have known that the step was out of order. He was apparently misled by the Accountant.

7. The Executive Engineer absolves the Dl: Accountant M. R. Ry: V. Raghavendrachar from all blame in the matter, as he says he was handicapped first, by Supts: action in passing over the mistake without notice and secondly by the fact that separate material at site accounts were not submitted. I am unable to agree in this as I think the Accountant had the opportunities of ~~setting~~ setting matters right. He takes shelter under G.O. No 2330 W of 22d August 1892 and subsequent orders on the subject. The present transaction commenced long before the issue of the above orders and under the system then in force, the Dl: office knew that the amount was outstanding as "materials at site" of the work to be recovered from the Contractor as it must have been borne in the works abstract in the Dl: office.

8. It appears doubtful whether the discretion allowed by the P.W. Code Vol II chapter II para 153 of maintaining accounts of special works such as aqueducts &c by sub heads was exercised or whether, indeed, the question had ever been raised by the Accountant for the orders of the Executive Engineer. Whether or not, this was done, the maintenance of a separate "materials at site" account was indispensable vide E. W's Memo No 2508 C of 4th July 1893. If this had been kept, the mistake would not have escaped detection.

9. The entire matter was apparently overlooked by the Accountant moreover his explanation to the effect that the transfer of the value of materials from one work to another was carried out with the object of recovering the same from Sabapathi Padyachi whose accounts has not then been closed, is at variance with that of Mr. Legge who states that the adjustment was made under the advice of the Accountant on the ground of savings. The explanation appears to me therefore to be disingenuous.

I consider that Mr. Legge and the Accountant are jointly responsible for the loss.

7.7.96
Lt Col: R.E.
Supg Engineer V Circle

7 July
1896

Eh
6.7.96

P.W. CURRENT No. 6176

From

The Supdg Engineer
3rd Circle

To

The Chief Engineer
P.W. Department

Enclo 7
Ans: 9.7.96

Works L.O. No 95

Dated 7th }
Recd. } July 1896.

Enclo 6.

17-2-96 · 926c
10-1-96 · 148c
7-7-93 · 1764w
4-7-93 · 2508c
7-4-93 · 910w
22-8-92 · 2330w

No. 1187.

Moratta Channel Improvements.

Forwarding explanation of individuals concerned on overpayment of Rs 488 in the accounts of —

O.L.S. 2409

From

The Supdg Engineer
3rd Circle

To

The Chief Engineer
P. W. Department

Dated 7th } July 1896.
Recd. }

Enclo 6.

17-2-96. 926c
10-1-96. 148c
7-7-93. 1764w
4-7-93. 2508c
7-4-93. 910w.
22-8-92. 2330w

No. 118 W.

Moratta Channel
Improvements.

Forwarding explanation
of individuals concerned
on overpayment of Rs 488
in the accounts of ___

No. 869 D

Government of Madras.

PUBLIC WORKS DEPARTMENT.
Ootacamund, 24th July 1896.

OFFICE NOTE.

27 JUL 1896
W. ACCOUNTS

19 OCT 1896

From W

To C

Your letter No. 3768 D/t d/ 28 October 1895 to the S.E. V Circle regarding overpayments to Contractors employed on the Morathur Channel improvements in the S. Arc Division.

Please furnish for reference all bills submitted in support of payments made for materials and works from the commencement to the end of the transaction

24/7/96

20.7.96. D.W.

No. 2427 D/A d/ 18-8-96

To W.

Herewith the vouchers arranged in 12 lists by subworks of the Morathur Channel improvements project - vide G.O. No 81 D/ 26.1.94

17/8/96 C

Public Works (1896) Department

CURRENT No. 7474

19 OCT 1896

Order

From

The Examiner P. W. Accts.
Madras.

No. 2427 D/A

Dated 18' August 1896.
Received 18. 8. 96
Enclosures 12.
Spare copies –

SUBJECT.

Forwarding Vouchers of the Morathur channel improvements project.

DW

OLS. 339

BACK PAPERS.			
G.O.	No.	Department.	Date.
	920 D	P.W.D	30-11-91
	173 D	"	20-2-92
	81 D	"	26-1-94

FURTHER PAPERS.			
G.O.	No.	Department.	Date.

W.

As ordered by you, in your endorsement dated 23-7-96, on my office note dated 17-7-9 the bills have been obtained from C. But the only ones that need be considered are those in the file marked (b), flagged A, B. etc. A re-perusal of the office note above referred to will shew that

(a) a sum of Rs 488 should have been recovered from one of the contractors – i.e either from T. Narayanaswami Naiker or Sabapathy Padayachi–

or

(b) Each of these contractors should have ~~contributed~~ been debited with a certain share.

On 29th March 1892, Mr J.D. Legge, the Subdivisional Officer prepared a bill for materials amounting to Rs 2280, and got it paid by the Executive Engineer. On 1st July 1892 he prepared another bill effecting a recovery of Rs 1792, having a balance due by the same Contractor (Narayanasawmy Naidu) of Rs 488. In May 1893 he prepared a bill for Rs 192 in favour of the same man, and got it paid by the Executive Engineer. And on 22nd August 1893 he prepared a final bill for Rs 1000 – 15 – 6 in favour of this Contractor and paid it himself, i.e. he prepared it as Subdivisional Officer and paid it as Executive Engineer. It is therefore quite clear that he had ample opportunity of recovering the Rs 488 due. But possibly the materials may have been, meanwhile, taken over by Sabapathi Padayachi: if so their value might have been recovered from that contractor, for on 4th August 1893, Mr Legge as Executive Engineer, paid him Rs 1600; on March 28th 1894 he prepared a bill – as Subdn Officer – for Rs 167 – 8, and paid for it, as Executive Engineer, on the last day of the official year; and on 23rd August 1894 he, as Executive Engineer, made a final payment to Sabapathi Padayachi of Rs 1600 – 4 – 3 the bill having been prepared by a subordinate as Subdn Officer.

All the bills were audited by the same Accountant who should have been aware that there was a balance of Rs 488 to be recovered. It may be noticed that payments were made ~~the following dates~~ on March 30th 1892, and on March 31st 1894 and that, therefore, there can be no doubt that the object was to spend money before the close of the official year. The pernicious custom of purchasing materials with a view to spending allotments has several times been animadverted on; and, in 1894, Colonel Pennycuick issued a circular to put a stop to the practice. Much money is, without doubt, lost to Government by buying materials a year or more before they are likely to be required.

There can be no doubt that Mr Legge and the Accountant are responsible for the loss, & though the former states that Narayanaswamy dug gratis a foundation pit as a set off against it, he does not shew that the value of the pit approached Rs 488, the amount due.

CHWS
3.10.96.

It is stated by Mr Legge in his letter No. 2080 of 18th March 1896 to have approached Rs 300.

CHWS
26/10 96.

C.A.W

There will be [illegible] Report with [illegible]

(1) S.E. suggests that the amount due Rs 488 should be allowed to stand as debit of the work & separate orders accordingly. Can this be done without order of Govt.

(2) Is the Accountant in order the [illegible] [illegible] is not to [illegible] to act [illegible] [illegible] for the Examiner [illegible] remarks with reference to paras 7. 8. 9 of S.E. letter.

9/10/96

W

(1) This will require an order of Govt. The proposal involves the admission of a double payment of Rs 488 – i.e. bricks to this value have been paid for twice over, once as materials at sight, and a second time as part of a work.

(2) This Examiner's opinion seems necessary before

2857/2
OCT
W. A.

No. 1584 D

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Ootacamund, 13th October 1896.

OFFICE NOTE.

From
W

To
C

From the Supdg Engineer, V Circle No. 464 W d/ 10th December 1895
— Do — No. 43 W d/ 5th February 1896
— Do — No. 141 W d/ 27th May 1896
— Do — No. 118 W d/ 7th July 1896
Office Note from the Examiner, P. W. Accounts No. 2427 D/A dated 18 August 1896.

For favour of remarks as to the responsibility of the Accountant with reference to paras 7, 8 and 9 of the Superintending Engineer's endorsement No. 118 W d/ 7th July 1896.

10/10/96

W

CHWS
12/10/96.

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There can be no doubt that Mr Legge and the Accountant are responsible for the loss, & though the former states that Narayanaswamy dug gratis a foundation pit as a set off against it, he does not show that the value of the pit approaches Rs 488, the amount due.

CHB

3.10.96.

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responsibility can be fixed on the Accountant.

C.B.

9 Oct 96

Transfer to C for opinion as to how far he considers the Accountant responsible with ref to S.E.'s paras 7. 8. 9.

9/10/96

CHB 12/10/96

2339 1/2 C No. 1584 D

19 OCT

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Ootacamund, 13th October 1896.

OFFICE NOTE.

From

W

To

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From the Supdg Engineer, V Circle No. 464 W d/ 10th December 1895

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10/10/96

W

C.B.

CHB 12/10/96.

No. 761-C d/ 22-10-96

To W.

Throughout the correspondence it is accepted as a matter of fact that the item of Rs.488 was lost sight of when the accounts of Contractor Narainsami were settled up, and that the divisional office (which means the Accountant V.Raghavendrachar) was to blame for having lost sight of it.

2. A reference to the first yellow voucher on the file (Central office No. 34) for Rs.1010-15-6 will show the item was not overlooked, for it is entered as work done, at the end of other items, and then scored out, the corrections being initialled by Mr.Legge, so that evidently it was of purpose that no adjustment was effected when the accounts of Narainsami were settled up.

3. I cannot say why Mr. Legge postponed the adjustment, but I should think it was because he knew that Narainsami had not been even then paid for all the work that had been done, although he may have been paid for all the work that had been passed and accepted- see his No.997 of 6th.September 1895 para 7, and his No.2080 of 18th.March 1896. The bill is dated July 1893 and was prepared immediately after Mr.Legge has check measured works and materials at site with the object of clearing of Narainsami's accounts.

4. Narainsami did not return and as the accounts of the scheme had to be closed the outstanding Rs.488 was transferred from a completed to an incomplete work. There was just the same objection to this as there was to the original arbitrary and casual distribution of the amount which represented materials, over works at site of which the materials were not placed - and as the first arrangement was but an adjustment the last merely followed suit.

5. If my assumption is corre
that the adjustment was not eff
the final bill dated July I8 93 because
further claims were justly due
insami and adjustment was postpo
and not lost sight of, the loss of
488 must be considered counterbalan
by the value of work done and not
for.

C.

No. 761 C d/ 22-10-96

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W.

I had not noticed the point made by C in para 2 of his note No. 761 C dated 22/10/96

As regards C's remarks in para 3, it may be observed that Mr Legge in his letter No. 2080 of 18th March states that "~~nearly~~ Rs 300" would have been claimed for work done in the foundation pit. Say the amount was Rs 288, that would still leave Rs 200 as a loss.

document flagged F.

Therefore C's statement (in para 5 of his note) that "Rs 488" must be considered counterbalanced by the value of work done and not paid for" can hardly be accepted.

C.W.S.
26.10.