Archives I - 10,006—16-8 77.

(1) Number of pages 18

(2) Date of repair April 82.

(3) Initials of the Referencer bang

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. / B.P. No.		Press. / Mis.
	230. LR.	
Dated	27.1.1882	197 .

Not to be folded or roughly handled

295
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

27th January 1882, No. 230 W.

General.
~~Establishment.~~
Account

Read the following papers :—

No. 125. From Major J. PENNYCUICK, R.E., Superintending Engineer, Third Circle, to the Chief Engineer, Public Works Department, dated Bellary, 5th January 1882, No. 187.

I HAVE the honor to state that I have delayed replying to G.O., No. 2761 W., of 8th November, until I had had an opportunity of inquiring on the spot into some of the matters therein referred to.

2. The delays mentioned in paragraph 17 of Mr. Godfrey's memorandum will not recur now that the gigantic Cuddapah Division has been divided into three Divisions of manageable size. Mr. Godfrey's proposals as to the making of payment to contractors on fixed dates are impracticable, but their discussion is unnecessary as there is now no difficulty in the matter.

3. With regard to paragraph 19, the history of the transactions in question can be traced perfectly well, though with a little difficulty owing to the meagre nature of the entries in the stock accounts, and I am somewhat surprised at Mr. Godfrey's stating that "no information could be given" upon the subject.

4. The materials in question were sold in September and October 1880, though the loss on their sale was not brought to account till October 1881, and then only in consequence of a remark in the Examiner's audit note on the accounts for August.

5. It certainly seems as if there was something imperfect in a system of audit which allows transactions to remain unaccounted for for ten months without notice of any kind, and in an inspection which results in the inspecting officer expressing his inability to obtain information which I was able to get out in an hour's examination of the books, though neither the Executive Engineer nor his Accountant had any personal knowledge of the transactions in question.

6. With regard to paragraph 20 it appears that there is in the district a stock of tools far exceeding the requirements of the department, and that these are scattered about at different places, involving expense and occupying room. I have asked the Executive Engineer to make a careful estimate of his probable requirements, and to collect the remainder at head-quarters pending instructions as to their final disposal. When the number to be retained for working purposes is settled, a regular register will be opened; in the meantime proper records of receipts and issues will be kept. The cost incurred for carriage of tools is not Rs. 600, but about Rs. 250, and orders have been given for the immediate settlement of the contractors' claims. It does not appear to be a matter of importance which department is technically liable to the charge, but the work was done in the Public Works Department, and in any case the contractor is entitled to be paid.

7. The Head Clerk and Accountant state that "they are now working harmoniously together," and it is hoped that nothing more will be heard of the antagonism between them.

8. The other matters referred to in the Deputy Examiner's report will receive due attention.

9. It is certain that there has been a good deal of irregularity in the old Cuddapah Division, more perhaps than can be fairly charged to its enormous size, though much allowance must be made on this account; but there is every reason to hope that the present Executive Engineer will bring matters into proper order.

No. 125-A. *Office Note from the Examiner of Public Works Accounts, dated 20th January 1882, No. 1036.*

YOUR Office Note No. 7 N., dated 6th January 1882, with letter No. 187 of 5th January 1882, from the Superintending Engineer, Third Circle. I submit the following remarks on Superintending Engineer's letter.

2. *Paragraph* 3.—Mr. Godfrey states that he was distinctly informed that no stock books were kept and that no 'definite information' could be given to him of the transactions referred to. The report has been in the Divisional Office for more than a month, and no doubt the Accountant must have traced the transaction subsequent to the inspection.

Paragraph 4.—In G.O., No. 914 W., of 4th April 1881, the stock was ordered *to be* sold, whereas it was sold in September and October 1880. This probably accounts for the want of information and identification of the transactions when Mr. Godfrey was at the office.

3. *Paragraph* 5.—There has been no fault in audit, because no information was furnished at the proper time to enable the audit office to know that there was a loss. Had the half-yearly stock returns for September 1880 been received at the proper time and correct, the audit would, as was subsequently the case, have noticed the omission. The half-yearly return was received in March 1881; had to be returned the same month for revision, as it was all wrong; was received corrected in May 1881, still incomplete and requiring further references. After much trouble in tracing and verifying the items instructions were given in the audit note, for August, as stated by the Superintending Engineer. Had the system of accounts been correctly followed, the system of audit must have detected the omission much earlier. If the inspecting officer is told that no information can be given in the divisional office, I do not see how he can be expected to search it out for himself when records are stated to him to be non-existent, but which subsequent to the receipt of the orders on the report are forthcoming.

4. *Paragraph* 6.—In my opinion it is a matter of importance what department is liable for the charge. It is not a technical point, but a practical one and one of principle. The actual disbursement to the contractors was of course the duty of the department for whom the contractors worked, but it does not follow that the charge belongs to the department making the payment. The amount quoted by Mr. Godfrey was given to him by the Accountant in the Executive Engineer's presence as approximate.

5. The delay in replying to your reference is in consequence of my absence on inspection duty.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

No. 126. ORDER THEREON, 27th January 1882, No. 230 W.

RECORDED with the observation that the Government hope that, under the present arrangement of Divisions in the Third Circle, matters will ere long fall into proper working order, but the Examiner should if possible have the division re-inspected earlier than would probably be required if all were in a satisfactory state.

2. Early steps should be taken for the proper adjustment of the amount paid to contractors for the carriage of famine tools.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Third Circle.
„ Examiner of Public Works Accounts.
Exd. S. T. Austin.
Spare Copies

235/2

GENERAL.

~~ESTABLISHMENTS~~ *accounts.*

Govt. of (1882) Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
THIRD CIRCLE,
&c. &c. &c.

Dated January, 27th.

Issued

Recd. *Encl.*

G.O., 27th January 1882, *No.* 230 *W.*

JANUARY.

Nos. 125-126.

Cuddapah Divisional Office.—Inspection Report of the Superintending Engineer, Third Circle, of the — recorded with remarks.

Supdg. Engrs Office No.
Bellary 5th Jany. 1882.

From

Major J. Pennycuick R.E.,
Superintending Engineer,
III Circle

To

The Chief Engineer,
Public Works Dept.,
Madras.

Sir,

I have the honour to state that I have delayed replying to G.O. No. 2761 W of 8th November until I had had an opportunity of enquiring on the spot into some of the matters therein referred to.

2. The delays mentioned in para 17 of Mr. Godfrey's memorandum will not occur now that the gigantic Cuddapah Division has been devided into three Divisions of manageable

siege. Mr Godfrey's proposals as to the making of payment to Contractors on fixed dates are impracticable, but their discussion is unnecessary as there is now no difficulty in the matter.

3. With regard to para 19, the history of the transactions in question can be traced perfectly well, though with a little difficulty owing to the meagre nature of the entries in the stock accounts, and I am somewhat surprised at Mr. Godfrey's stating that "No information could be given" upon the subject.

4. The materials in question were sold in September and October 1880, though the loss on their sale was not brought to account till October 1881, and then only in consequence of a remark in the Examiner's audit note on the accounts for August.

5. It certainly seems as if there was something imperfect in a system

of audit which allows transactions to remain unaccounted for ten months without notice of any kind in an inspection which results in the inspecting Officer expressing his inability to obtain information which I was able to get out in an hour's examination of the books, though neither the Executive Engineer nor his accountant had any personal knowledge of the transactions in question.

6. With regard to para 20 it appears that there is in the District a stock of tools far exceeding the requirements of the Department, and that these are scattered about at different places, involving expense and occupying room. I have asked the Executive Engineer to make a careful estimate of his probable requirements and to collect the remainder at head quarters pending instructions as to their final disposal. When the tools are retained for working purposes or settled

a regular register will be opened; in the meantime proper records of receipts and issues will be kept. The cost incurred for carriage of tools is not Rs 600 but about Rs 250, and orders have been given for the immediate settlement of the contractors claims. It does not appear to be a matter of importance which department is technically liable to the charge, but the work was done in the S.W.D. and in any case the contractor is entitled to be paid.

7. The Head Clerk and Accountant state that "they are now working harmoniously together" and it is hoped that nothing more will be heard of the antagonism between them.

8 The other matters referred to in the Dy. Examiner's report will receive due attention.

9 It is certain that there has been a good deal of irregularity in the old Cuddapah Division, more perhaps

than can be fairly charged to its enormous size, though no allowance must be made on this account, but there is every reason to hope that the present Executive Engineer will bring matters into proper order

I have the honour to be
Sir
Your most obdt Servant

Major RE
Supdg Engineer III Circle

G.O.No: 2761 W of 8-11-81.

R. No: 96 of 3/28/82

No: 7 Nag 6th Jany 82.

From

The Supdg. Engr.
3rd Circle.

To

The Chief Engineer
P.W.D.
Madras.

Dt. 5th Jany 1882

Rcd.

No. 187.

Inspection of the Cuddapah Division Office accounts.

Reporting the result of his-
with Refce to G.O.No: 2761 W
of 8th Nov 81

To

PARA 4. IN G.O.NO.914 T. OF 4TH. APRIL 1881 IT WAS ORDERED THAT THE STOCK WAS ORDERED TO BE SOLD WHEREAS IT WAS SOLD IN SEPTEMBER AND OCTOBER 1880. THIS PROBABLY ACCOUNTS FOR THE WANT OF INFORMATION AND IDENTIFICATION OF THE TRANSACTIONS WHEN MR. GODFREY WAS AT THE OFFICE.

3 PARA 5. THERE HAS BEEN NO FAULT IN AUDIT; BECAUSE NO INFORMATION WAS FURNISHED AT THE PROPER TIME, TO ENABLE THE AUDIT OFFICE TO KNOW THAT THERE WAS A LOSS. HAD THE HALF YEARLY STOCK RETURNS FOR SEPTEMBER 1880 BEEN RECEIVED AT THE PROPER TIME AND CORRECT, THE AUDIT WOULD, AS WAS SUBSEQUENTLY THE CASE, HAVE NOTICED THE OMISSION. THE HALF YEARLY RETURN WAS RECEIVED IN MARCH 1881 HAD TO BE RETURNED THE SAME MONTH FOR REVISION, AS IT WAS ALL WRONG; WAS RECEIVED CORRECTED IN MAY 1881, STILL INCOMPLETE AND REQUIRING FURTHER REFERENCES AFTER MUCH TROUBLE IN TRACING AND VERIFYING THE ITEMS INSTRUCTIONS WERE GIVEN IN THE AUDIT NOTE, FOR AUGUST, AS STATED BY THE SUPERINTENDING ENGINEER. HAD THE SYSTEM OF ACCOUNTS BEEN

TO W. No. 1036 of 26th Jan. 1882

YOUR OFFICE NOTE NO. 7 - 4. DATED 6TH. JANUARY 1882, WITH LETTER NO. 187. OF 5TH. JANUARY 1882 FROM THE SUPERINTENDING ENGINEER 3RD. CIRCLE, I SUBMIT THE FOLLOWING REMARKS ON SUPERINTENDING ENGINEER'S LETTER.

2 PARA 3. MR. GODFREY STATES THAT HE WAS DISTINCTLY INFORMED THAT NO STOCK BOOKS WERE KEPT AND THAT NO DEFINITE INFORMATION COULD BE GIVEN TO HIM OF THE TRANSACTIONS REFERRED TO. THE REPORT HAS BEEN IN THE DIVISIONAL OFFICE FOR MORE THAN A MONTH, AND NO DOUBT THE ACCOUNTANT MUST HAVE TRACED THE TRANSACTION SUBSEQUENT TO THE INSPECTION.

BEEN CORRECTLY FOLLOWED, THE SYSTEM OF AUDIT MUST HAVE DETECTED THE OMISSION MUCH EARLIER. IF THE INSPECTING OFFICER IS TOLD THAT NO INFORMATION CAN BE GIVEN IN THE DIVISIONAL OFFICE, I DO NOT SEE HOW HE CAN BE EXPECTED TO SEARCH IT OUT FOR HIMSELF WHEN RECORDS ARE STATED TO HIM TO BE NON-EXISTENT, BUT WHICH, SUBSEQUENT TO THE RECEIPT OF THE ORDERS ON THE REPORT ARE FORTHCOMING.

4 PARA 5. IN MY OPINION IT IS A MATTER OF IMPORTANCE WHAT DEPARTMENT IS LIABLE FOR THE CHARGE. IT IS NOT A TECHNICAL POINT, BUT A PRACTICAL ONE AND ONE OF PRINCIPLE. THE ACTUAL DISBURSEMENT TO THE CONTRACTORS WAS OF COURSE THE DUTY OF THE DEPARTMENT FOR WHOM THE CONTRACTORS WORKED, BUT IT DOES NOT FOLLOW THAT THE CHARGE BELONGS TO THE DEPARTMENT MAKING THE PAYMENT. THE AMOUNT QUOTED BY MR. GODFREY WAS GIVEN TO HIM BY THE ACCOUNTANT IN THE EXECUTIVE ENGINEER'S PRESENCE AS APPROXIMATE.

THE DELAY IN REPLYING TO YOUR REFERENCE IS IN CONSEQUENCE

OF MY ABSENCE ON INSPECTION DUTY.

27614 - 8.11.81

Ch 2 Jan 82 R 17/1/82

7 Jan Estabt

No 230 W.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 27th January 1882

Read the following :—

230/8

From the S. E. 3rd Circle No. 187 dt 5th January 1882

Office note from the Sar P.W.O. .. .. 1036 dt 20 ——"——"——

Recorded with the observation that the Govt. hope that under the present arrangement of divisions in the 3rd Circle, matters will ere long fall into proper working but the Govt. should if possible know the division order receive until early this month and suitable in reminder if all work in a satisfactory state 2. Early steps should be taken for the proper adjustment of the amount paid to contractors for the carriage of Jamma tools.

S. E. 3rd Circle ✓
Sar P.W.O. ✓
Desptd 8-2-82-

Ch 24.1.82
24/1/82

230/9

52.

Govt. of [1882] Madras.

PUBLIC WORKS.

To

Dated

Rcvd.

Encl.

G. O., 27 January 1882, No. 2305.

Nos. 1 to 5

Cuddapah Divl. Office

Inspection Report of the
S.E. 3rd Circle of the
Renewal with
Remarks.