Bundle No 2 P.W.D 1891

S.Nos 1 to 107

[GO Nos 170 – 300]

(1) பக்கங்களின் எண்ணிக்கை 76

(2) புதுக்கித் திருப்பிய நாள் 21.5.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

①

P.W.D. துறை

அரசாணை எண். — 170
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 19-1-1891 ~~198~~.

Boiled Sheet 3 (½ shrinking)

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

38 Sheets

ஆவண. கா-1—18,006—15-6-87.

Executive Engineer's office
Cuddalore Bridge Works
27th August 1890.

No. 1337

From

The Executive Engineer
Cuddalore Bridge Works.

To

The Superintending Engineer
Vth Circle Madras

Sir,

I have the honor to forward a Copy of the Judgement of the Joint Magistrate in the Case against late Head Clerk Sankera Mudali.

He has been Convicted and Sentenced to one years rigorous imprisonment and fine of Rs 1000 in default 6 months further rigorous imprisonment.

I understand he has appealed to the District Court. The Case was Concluded on the 18th Inst. but I only received the Copy of Judgement to-day as the Magistrate left Cuddalore the day after.

The Circumstances of the Case are as follows;

On the 28th of July the Accountant South Arcot Divisional office Came to me and pointed out that the Cash balance statement for March last had not been submitted and the Examiner had sent several reminders for it. I was not aware at the time that the Cash balance for March had not been examined by me & these reminders being ordinary ones relating to accounts I had merely sent them down to my head clerk to nswer and taken no further notice of them eing under the impression that the clerk as, according to my orders, in constant ommunication with the Divisional accountant

the actual balance was made out. Next morning 2d Inst: I sent for the head clerk. He did not come but sent the Cash Chest key & the balance was Counted. He also sent Rs 100 which he said afterward was his private property which however was included in the Cash balance.

I then applied to the Magistrate to arrest the Head clerk. On examining the Cash book I found that I had not examined the Cash balance since October/89 and since then the balance each month had been gradually increasing a fact which I had not noticed though I sent a copy of the Cash book every month to the Divisiona office. He had all that time apparently been gradually taking sums for his own use.

It would have been better if the Divisional accountant had brought to my notice the fact that my head Clerk had not been seen in his office for a long time, and the large Cash balance shewn in my Cash book which there was not any necessity for keeping. I cannot however blame him for thinking that I myself was aware of the latter circumstance and he may have felt a delicacy about meddling with an Executive Engineer's office not subordinate to his own.

I must take the full responsibility for the missing Government money as I had not examined the Cash balance for such a long period having full Confidence in the head clerk so far that it never entered my head that he could be so utterly lost to reason as to take money in so barefaced a manner, certain to come to light sooner or later.

I Confined myself to Comparing the entries in the Cash book Copy with the Vouchers each month when they were despatched to the Divisional office & seeing that the Vouchers had been passed by me so that there was I thought no opening for extensive fraud.

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

C. J. Otter
Executive Engineer

No. 2577

Forwarded to the Chief Engineer P.W. Department in pursuance of G.O. No. 602 D. of 14th August 1890.

Mr. Peters though an Executive Engineer in Charge of Cuddalore Bridge Works is considered to be a Sub Divisional Officer of the Executive Engineer South Arcot Division in so far as Accounts matters are concerned and being so it is thought to be the duty of the South Arcot Divisional Accountant by whom the Accounts of the Bridge works are compiled to bring to the Executive Engineer's notice and through him that of Mr. Peters any irregularities that may come to light in scrutinizing the Sub Divisional Accounts of the Gadilam and Ponniar Bridges as he would do the Accounts of the other Sub Divisions: the Divisional accountant does not seem to have done so systematically.

W H Burton Col. R.E.
Supy. Engineer 5 Circle

28 Aug/90

2/6065
1.11.10
3714 S.A
6232
2/6136-A
10.11.10
28-8-50

170
6232

Calender Case No. 41 of 1890 on the file of the Joint Magistrate of South Arcot

Complainant — Regina Sr. Inspr. a tex.

Accused — Paullamdend:

Offece — Criminal Breach of Trust by a Public Servant. Sec. 409. I.P.C.

Finding — Guilty

Sentence — One years rigorous imprisonment and Rs. 1000 fine or in default six months further rigorous imprisonment — of the substantive sentence 3 Weeks to be solitary Confinement.

The accused is Head clerk in the office of Mr. Peters, Executive Engineer in Charge of the Ponnair & Gadilam bridge works.

2. As such he was entrusted with the custody of the public money drawn for expenditure on the Bridge works.

3. Mr. Peters seems to have trusted him in the fullest possible manner — the accused himself admitting that

Mr. Peters

4

Mr. Peters did not check the cash balance for the last year.

The office cash book (Exhibits C & D). 4 is written up in the accused's hand writing and the cash was kept in a safe in Mr. Peters's office guarded by lascars, the key of the safe being in the custody of the accused.

On an examination of the cash balance 5 by Mr. Peters on 2nd instant he found an actual cash balance of Rs. 271-4-6 while the cash book shows that the balance ought to have been Rs. 1585-7-9. The accused is charged with having committed criminal breach of trust in respect of Rs. 1314-3-3. the difference between these two sums.

There is no doubt I think but that the money is missing and the accused took it. For his defence he named three witnesses to testify to his good character but did not examine them. He makes suggestions that the money may have been stolen and that the cash book may not have been fully

written up.

7. If either suggestion can be accepted as a fairly possible explanation of the deficiency of Rs. 1314-3-3 in the cash balance Sankaran Dudale is entitled to an acquittal on the charge framed ~~formed~~ against him.

8. But a mere glance through the cash book shows that so large a deficiency as Rs. 1314 cannot possibly be due to the accused having failed to enter in the cash book vouchers which he paid. Such failure would be a serious breach of duty on the part of the accused and one which he would be unlikely to commit and the majority of the entries in the cash book are for such small sums that there must be a very considerable number of such omissions to account for Rs 1314. I have no doubt at all but that the accused could readily point to omissions, if there were any but he does not do so. Exhibit D. is a list of omissions which

he

be furnished after Mr Peters had begun to check his accounts and it only amounted to Rs 192-14-6 and of this amount Rs 150 was found to be inadmissible. Further the accused sent Rs 100 from his house to the office on 2nd August and although he explains that it was his private money I cannot believe this.

9. His first supposition, viz. that the money may have been stolen has called for deeper consideration but I find myself unable to accept it as a reasonably acceptable explanation of the deficiency in the cash balance

10. Mr. Peters has deposed that the Cash Chest had a duplicate key. He says, "I remember there were 2 keys "received. I was under the impression "that the Clerk had both. I know he "had one and do not remember what "happened to the other." The suggestion made for the defence is that some one has obtained possession of this duplicate key

key and has used it to open the safe and purloin the money.

11. To rebut this supposition, the prosecution has called the three lascars who guarded the room. They depose that there was never any theft committed nor any complaint that there had been a theft. They further give evidence that the accused used to frequent the house of a dancing girl.

12. It is quite clear from the debtor and credit entries in the cash book that the missing amount has not been stolen in one sum, and had it been gradually purloined in small sums, by some one having frequent and direct access to the office there seems no doubt but that the accused would have discovered the fact long ago and would have taken steps to stop it.

13. I am driven ~~[illegible]~~ irresistibly to conclude that the accused having been trusted too implicitly by Mr. Peters

Mr Peters and having full and unwatched control over the Cash abused the trust and misappropriated the Sum about which he is Charged.

In finding him guilty I take into the Consideration, the fact that he was placed in a position of Considerable temptation and Sentence him to Suffer one years rigorous imprisonment, of which three weeks is to be passed in Solitary Confinement and to pay a fine of Rs 1000 of the Amount which he has embezzled. I further order that the full amount of fine Received be paid to the Executive Engineer in Charge of Ponniar & Gidalam bridge works and that in default of payment, Sankara Vandali Shall Suffer Six months further imprisonment.

Cuddalore
18.8.83

(Signed) A. C. Tate
Ag. Joint Magistrate

True

(True Copy)

170

(Signed) A. C. Tate
Ag. Joint Magistrate.

Copied
Compared by
Ramasawmy
Clk.

Rs 9 annas 2/7-

(True Copy)

C. J. Peters

27/8/[illegible]

Executive Engineer

Serial No.		1	C.C. 41 of 1890.
2 Description of accused.	Name		Sankara Mudali.
	Father's name		Muthu Krishna Mudaliar.
	Caste or race	2	Vellalar
	Occupation		Head Clerk in the office of Executive Engineer in charge of Pennar & Gidalam bridge works.
	Residence		Cuddalore
	Age		36.
Dates	Occurrence		2-8-90.
	Complaint		2-8-90.
	Apprehension		Transferred to the file of this Court and the accused produced on 13-8-90.
	Commencement of trial	3.	14-8-90.
	Close of trial.		18-8-90.
[illegible] explaining delay			

8

B. Gen. 3
8884/90
12550/90

170

FOR ORDERS.

Read the following

From the S. E. V Circle No. 2577 d/28th August 1890.

E. E. thinks the Div'l. Accountant should be called upon for explanation 8/9/9[illegible]

I concur
C.G.B.
7.9.90.

Before disposing of this case finally we had better wait & see what the result of the appeal to the Div'l. Court (& to the High Ct. if any is made) is. — If the conviction is upheld & the fine imposed is recovered, it will suffice to make Mr. Peters pay the difference — but he is clearly responsible for the [illegible] that the amount is not recovered from the prisoner [illegible] good of him I think. — Nothing [illegible] good [illegible] is known for such extraordinary carelessness [illegible] in this [illegible]

9

The papers [illegible]

The Divisional Acct. should, it is considered, be called upon for explanations of his conduct in not bringing to the notice of Major Smart, and through him of Mr Peters, the fact that the cash balance had been steadily increasing for many months past, and was much in excess of the requirements of the work; had he done this it is probable that the defalcation could have been prevented. As far as can be seen at present he appears to be deserving of severe censure

9

censure in the matter.

This however does not absolve Mr. Peters in the least; it seems almost incredible that an officer should have left his cash book without examination for ten months, and that for a whole month the cash book should not even have been written up.

The responsibility for the loss, must rest with Mr. Peters himself, as in fact he frankly admits, but some consideration may it is thought be shown him on account of his professional abilities, and the good work he has done during his service of twenty three years.

W

1-9-90

602-3D d/12-8-90 to file

170

6232

3

189[illegible].

P. W. DEPARTMENT.

Current No. 8182

From

The Suptg. Engineer
5th Circle.

Enclos.—

No. 2577

Dated 28-8-90

Received 1-9-90

Subject.

Forwarding with remarks, certain papers relative the suit against Senkara Mudaliar, late Hd. Clerk Cuddalore Bridge Works.

Disposal.

No. 7832D dated 12 Septr. '90

To C

With reference to the enclosed papers, the Govt. desires that the divisional accountant be called upon for an explanation of his conduct in not bringing to the notice of Major Smart,

10

Supg. Engr. 5th Circle

Examiner P.W. Accounts No 8147

and through him, of Mr Peters, the fact that the cash balance of the sub-division had been steadily increasing for many months, and was much in excess of the requirements of the works.

Please obtain his explanation and forward it to this office as early as practicable.

for W.

11/9/90

No. 5654 d/ 22-9-90.

To W.

I beg to forward herewith the explanation of the Accountant South Arcot Division called for in the above.

22-9.
Offg.C.

22/9
(Enclos.)

P.W. Acc: 9041
Encl 2
5/513 d.d. 10-10-90
783 D d/ 12-9-90 file 1225 0/90

Executive Engineer
5 OCT 90
P.W.D.
South Arcot Di

Encl. 2

Recd 24-9-90 R. No: 505 / 1-10-90

No. 3913 C d/ 29th Septr. 1890

Referred to the Superintending Engineer V Circle for any further remarks he may desire to offer with respect to the accountants' explanation.

(By order)
W.C. Baddeley
Major R.E.
Under Secy. to Govt.
P.W.D.

D. P. W.
CIRCLE.

No. 4 170

SOUTH ARCOT DIVISIONAL OFFICE,
~~Camp~~ Cuddalore
19. September 1890.

From
Accountant.
The ~~Executive Engineer~~,
South Arcot Division.

To
The Examiner of
P.W. Accounts Madras.

Enclosures.

Sir,

With reference to your letter No. 5543 dated 17th Instant, I beg to state that, I have, after auditing the cash accounts of the Bridge Works Division brought, by notes of audit, to the notice of the Executive Engineer South Arcot Division, the fact of there being large cash balance in the cash chest of that division and the absence of cash balance statements. These notes the Executive Engineer has forwarded to the Executive Engineer Cuddalore Bridge Works for information and

Supt. Engr. 5th Circle

necessary action.

2 I have also personally brought this fact to the notice of the Executive Engineer South Arcot division on one or two occasions when signing the calls for the submission of Cash Balance statements by the Executive Engineer Bridge Works division

I beg to remain
Sir
Your most obedt. Servt.
M. Chinnayya
Accountant

17°

12

(6)

Supg. Engr. 5th Circle

1/E 30.A / 10-10-90 1/E 5 W / 1-10-90

(37)

5th CIRCLE D. P. W.

No. 188

From

The Executive Engineer,
South Arcot Division.

To

The

Dated
Despatched
Received

Enclosures.

No. 3297 170

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepák, 12 October 1890.

From

Coll. W. H. Burton R.E.
SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
P.W. Department.

Encls.
1 Chief Engr's Endt: No. 3913C / 29-9-90.
1 Accountant's Explanation No. 4477 19-9-90.
1 Letter No. 1337 / 27-8-90 from Mr. Peters being S.E. No. 2577 / 28-8-90.
1 Copy of judgment
1 Statement showing description of accounts

Enclosures.

SIR,

With reference to your Endorsement No. 3913C dated 29th September 1890, herewith returned with all its enclosures, I have the honor to state that I have no further Remarks to offer with respect to the Accountant's explanation other than what Mr. Peters informs me on the 9th October 1890 — viz that he "merely "sent them[x] to his Head Clerk "for disposal as being ordinary "papers relating to Accounts".

[x] Major Smart's Requests for Cash Balance Statements.

I have the honor to be
Sir
Your Most Obedt. Servt.
W H Burton
Coll. R.E.
Supg. Engr. 5th Circle

13

12250/90

8147

From

THE SUPERINTENDING ENGINEER,

(41)

V CIRCLE,

To

THE Chief Engineer
P. W. Department

Dated 13 } October 1890.
Recd. }

ENCLOSURES 5

No. 3297

Cash balance State-
-ments of Cuddalore
Bridge Works Office
—
~~Affording~~ certain
explanation in respect to

No 1461

170

Cuddalore Bridge Works
Executive Engineers Office
Cuddalore 18 November 1890

From
The Executive Engineer,
Cuddalore Bridge Works

To
The Superintending Engineer,
5th Circle

Sir

With reference to your No $\frac{3340}{20/10/90}$ and telegram of this date I have the honor to inform you that the Joint Magistrate of Tindivanam has been asked to inform the amount of fine recovered from late Head Clerk Sankara Mudali in No 1431 of 28/10/90 and he has again this day been asked to expedite reply, which will be sent when received.

I have the honor to be &c
(sd) C. J. Peters
Executive Engineer

No 3939

Forwarded to the Chief Engineer P.W. Department, with reference to his Memorandum No 4104C, dated 10 Octr 1890.

2. Report will follow as soon as the Magistrate reply is received in this Office, from the Executive Engineer.

114

Colonel R.E.

22d November 1890 Superintending Engineer, V Circle

P.W. ~~No 11260~~ Eng
12250/90

From

The Supdg Engineer
5th Circle

To

The Chief Engineer
P.W. Department.

Dated 22d }
Recd. 24 } November 1890.

No 3939.

Sunkara Mood. late
Head Clerk Cuddalore Bridge
Works.

Informing that the
joint Magistrate Tindivanam
has been asked to inform
the amount of fine recovered
from

S.O. pending
receipt of
further report
KCB
25.11.90
Dn

No 1478.

Cuddalore Bridge works
Executive Engineer's Office
Cuddalore, 1st December 1890

17

From

The Executive Engineer,
Cuddalore Bridge Works.

To

The Superintending Engineer,
5th Circle

Reference No 3340 of 20-10-90.

Sir,

I have the honor to inform you that the District Magistrate in his No 650 of 29-11-90 reports that Rs 110.3.3 has been realised by the sale of moveable property belonging to V. M. Sankara Mudali on account of the fine imposed on him and that there is no prospect of further collection for the present.

I have the honor to be &c.
(sd) C. J. Peters
Executive Engineer.

No 4133.

Forwarded to the Chief Engineer P.W. Department in continuation of this Office No 3939, dated 22d November 1890.

2. The Executive Engineer South Arcot reports that the following sums are due as per Accounts to V. M. Sankara Mudali and

15

and asks for orders as to their disposal

viz:- Pay for July 1890 - Rs 35-0-0
Pay for 1st August 1890 - 1-2-1
36-2-1

This amount should apparently be paid to the District Magistrate on account of the fine, I request I may have orders on this point.

W A Burton
Colonel R.E.
Superintending Engineer
5th Circle

4th December 1890

From
The Supt. Engineer
5th Circle

To
The Chief Engineer
P. W. Department.

Dated 4th }
Read 5 } December /90

A 4133.

Sankara Mood^r. late Head Clerk of Cuddalore Bridge Works

Informs that Rs 118-3-3 has been realized by the sale of moveable property belonging to —

No. 5156. C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 10th December 1890.

OFFICE NOTE.

From
W

To
C

Before these papers are submitted for final orders, please say how it was that your office took no action in the matter of the Cash balance certificates from the Cuddalore Bridge Sub Division.

When at Cuddalore in October I examined the office copies of the statements submitted to your office, and it was clear from them that no certificate of the count of cash or of the amount

of

of cash in hand was received from Mr. Peters for several months together. This should, it would seem, have roused suspicion and led to enquiry from your Office.

P.

W.

No. 7513 A/ 18-12-90

To W.

It has never been considered the duty of the Examiner to watch & check in detail the receipt of sub-divisional returns in divisional offices, nor could this be done as a rule without great, and undesirable, increase of work. In the course of an inspection made on the spot, many things are noticed which could not come under observation in the course of monthly audit by a central office unless more or less elaborate machinery is provided for securing a continuous comparative view of results, omissions, irregularities etc. I do not think that, as regards ordinary sub-divisions it would be worth while to provide for such a check. I think it is better left to the Executive Engineer. But in the case of a

charge like the Cuddalore Bridge Works, which is treated as a sub-division for accounts purposes only, the Executive Engineer of the Division has no actual authority or control over the Executive Engineer in charge of the so-called sub division, and as regards such cases it would, I think, be well to rule that cash balance statements and certificates of examination of accounts should be submitted by the sub-divisional officer direct to the Examiner.

2. As this is the first time that I have seen these papers, I wish to take the opportunity of making a few remarks and suggestions which have occurred to me whilst perusing the correspondence & judgment. In all such cases it is, I think, important to see what hints you can get with a view to guarding as far as possible against their recurrence.

3. In the first place I wish to point out that there was really nothing either in the amount of the balances, or in the manner of their growth which could be expected to arouse suspicion, even supposing that the audit could be conducted in such a way as to compare in such matters the figures of a series of months. Code para 1636 allows an Executive Engineer, when his office is close to the treasury, to retain a cash balance of as much as 15 days' expenditure, and fifteen days' average expenditure of the Bridge Works sub-division during the

period in question was very nearly Rs. 5,000, of which, as far as I can now judge from the vouchers, at least Rs. I,000 would probably be in cash; & the anticipated expenditure of any particular fifteen days might be a good deal more than this; but up to April I890 the nominal balance was never much more than Rs.I,000, the maximum being Rs. I,I82 in March. Between October I889, when the Executive Engineer last counted it, and April I890, the balance only rose altogether from Rs.683 to Rs.I,025. In May and June it rose to Rs.I,718 & Rs.I,822 respectively, but even then there was nothing which in my opinion, should have attracted the notice of the audit office, or which called for, or would have justified, any special interference on the part of the divisional accountant.

4. With a careful Executive Engineer the *average* balance may perhaps be expected to ~~have~~ bear a more or less constant relation to the average expenditure, but the amount of the balance on a given day is very much a matter of chance, and especially so on the Ist. of the month, when exceptionally large sums frequently happen to be in hand for payment of salaries; and without an examination such as no audit office could possibly make, and such as the divisional accountant, unless expressly ordered to make it, would not, in my opinion, be justified in making, it would be impossible to hazard an opinion as to the reasonableness of the balance on any given day. In a charge, such as the Bridge Works sub-division, where there is no revenue of any sort to collect, & where the miscellaneous receipts *realized in cash* must consequently be almost a negligable quantity, the increase of the cash balance depends entirely on the amounts drawn from treasury for cash disbursements. The Executive Engineer of the sub-division was the only person who could regulate these. The divisional accountant very properly brought to the notice of the Executive Engineer of the division the existence of large balances unsupported by the prescribed certificates of count; but I do not think he would have been justified in suggesting to his Executive Engineer, that an independent Executive Engineer was drawing cash from treasury without any regard to cash requirements of the near future. Unless the accountant had actual reason for suspecting the cashier of dishonesty, he would not, in my opinion have been justified in interfering, or in suggesting the interference of his own Executive Engineer, in what was essentially a question of the executive control of an independent officer.

5. There can of course be no doubt that Mr.Peters ought to have counted the cash more frequently, and, although the absence of any information as to

the details of the abstractions of cash from the chest makes certainty on this point impossible, it is probable that more frequent counting of the balance would have prevented any defalcation. But I venture to think that too much importance is likely to be attached to such counting. I think that in all probability the real fault was a failure to exercise sufficient control over the drafts from treasury for cash disbursements. In the absence of such control mere counting of the cash would not have prevented an unnecessary swelling of the balance, and though it would have prevented the repeated abstractions of small sums, month after month, it would not necessarily have prevented the abstraction of the whole amount in one sum; and, for anything that we know positively to the contrary, it is quite possible that the whole amount may have been taken in one sum. If however the drawing of cash from treasury had been carefully controlled, it is probable that the cashier would never have had a chance of abstracting more than a comparatively small amount, and it might perhaps be well if the code insisted more plainly on the responsibility of a drawing officer for careful control over drafts from treasury.

6. It also seems desirable to provide some means of securing more continuity of information as to the whereabouts and custody of the keys of cash chests. From Mr. Peters' evidence, referred to in the Magistrate's judgment, it appears that there are two keys of the cash chest but that the whereabouts of the second is not known. It would, I think, be well to provide, either in the cash balance certificate or otherwise, for a periodical certificate of inspection of cash chest keys. In this particular case such a provision would of course have been useless, because no cash balance certificates were submitted, but this will not be likely to happen again if, as already suggested the cash balance certificates of these nominal sub-divisions are sent direct to the Examiner.

7. Another point from which something may perhaps be learnt is the treatment of reminders by the Executive Engineer in charge of the Bridge Works. I am afraid that reminders are too commonly treated in much the same way; and I venture to think that the transaction of business would be materially expedited if it were understood that heads of offices are expected to give some little personal attention to delays of which reminders are evidence. In my own office all reminders, including everything, whatever its form, which is at all of the nature of a reminder, are separately registered, and every day I myself see this register and the detail of outstanding reminded cases, with the

result that, although I receive on an average as nearly as possible one reminder every day, it is only about half a dozen times in the year that I receive two reminders for the same thing, and most of these second reminders cross the disposal or reply. The circumstances of divisional offices are different, and the system which suits my office might not suit a divisional office, but I think that everywhere the punctual despatch of business would be facilitated by the provision of some means of systematically bringing reminded matters under the notice of the head of an office.

8. In conclusion, with reference to Mr. Peters' remark (in his letter No. 1337 of 27th. August 1890 to the Superintending Engineer 5th. Circle) that on the 28th. July he was not aware that he had not examined (or verified ?) the cash balance for March, although as a matter of fact he had not examined the cash balance since October 1889, and with reference also to the concluding sentence of the same letter, I would invite attention to the remarks which, in connection with the orders of the Government of India on the recommendations of the P.W. Accounts Committee, I have already ventured to make regarding the value, in the Executive Engineers' own interests, of certificates of examination of accounts when carefully and intelligently framed, and as

to the expediency of trying to improve the form, instead of abolishing it, altogether, so as to make it a useful guide to the Executive Engineer in protecting himself & Government against frauds, instead of leaving him to find out by painful personal experience the different ways in which advantage may be taken of any neglect of routine duties.

C.

18/12

18/12
(Enc 8)

No. 5156 c d/ 10-12-90
" 783 c d/ 12-9-90
" 4104 c d/ 10-10-90
" 3913 c d/ 29-9-90
" 603 c d/ 12-8-90
" 602 c d/ 12-8-90
" 994 W d/ 28-3-90
" 587 W d/ 16-2-88.

No file [illegible]

Public C No. 12250

Rcd 19/12/90.

No. 170 W d/ 19-1-91

---

170 W d/ 19/1/91

170

Pro orders
—

The total loss to present is Rs 1168 -

When at [illegible] in October the undersigned enquired personally into the history of this case, and regrets to say that he can find no excuse whatever for Mr Peters conduct in the matter. The loss arose entirely from his own carelessness and neglect, in spite of repeated reminders from the Divisional Office -

~~He~~ Mr Peters frankly admits his own responsibility and it is for Government to decide whether the whole, or what portion of the above mentioned loss should be made good by Mr Peters, and by

22

Cr 32

what is taken.

The undersigned submits for consideration that though Mr Peters good service as an Examining Officer is no excuse for his conduct in this matter it may be taken into consideration in deciding how he shall be dealt with. It is probable that his efficient and careful supervision of the work on which he is now employed has saved the State considerably more than his carelessness has cost.

The undersigned is satisfied that the Divisional Accountant was in no way to blame; he called Mr Peters attention again *and again* to the absence of a certificate of the examination of the cash chest, and neither

[illegible] more.
Executive Engineer
of the Division
(Major Grant) could
have done more, as
Mr Peters was in no
way under the latter's
orders, being in fact
senior to him in the
department, the bridge
works being only attached
to the South West Division
for accounts purposes –

It is however by no
means so clear that
the Examiner is not
to blame in the matter;
the returns submitted to
his Office should have
shown that the duty
of checking the work
stores returns of the Division
was being neglected, and
enquiry on the subject
should have been made
by C. Gen; this enquiry
would (if made) not have
been neglected as were
those from the Examiner
General's Office, and

in such case, the
of the Chief or Superintending
Engineer would have been
involved.

The Examiner's explanation
on this point is contained
in his office note of the
18th inst, and the under-
signed is bound to say
that it appears altogether
unsatisfactory.

There is no question of
"watching and checking
in detail the receipt of
sub divisional returns in
divisional offices" but
of drawing an obvious
~~[illegible]~~ inference from a
return submitted by the
latter to his own office;
and with regard to
para 3 of the note
it was not necessary the
steady growth of the
cash balance which should
have aroused [illegible]

of this quotation in relation.–

170

There is no real doubt that the sum abstracted in total is small sums spread over a considerable period, and that this abstraction would have been rendered practically impossible by a systematic examination of the cash sheet.–

S 20.12

D.W.

For orders with reference to the last portion of the Hon'ble Mr. Stokes' remarks.

The certificates of the Count of Cash in Sub Divl. offices is sent monthly to the Ex. Engr., who forwards to the Govt. a compiled statement for the whole division, vide Code para 1640.

Proposed to keep the papers over for W's orders.

Cn
12.1.91

Yes.
12.1.91

Cn

f. 0

190 Read this & recorded in the [illegible]

It appears from the papers submitted that the mis appropriation of cash by the late Head Clerk of the Calcutta Bridges sub-division was in a ~~way~~ rendered possible by the neglect of the Executive Engineer in charge (Mr Peters) to fulfil the duty of examining the cash chest and checking the ~~cash~~ balances by comparison with the cash accounts; and that this neglect continued for many months in spite of ~~many~~ reminders from the Divisional Office.

2 Under the circumstances Mr Peters must be held primarily responsible for the

loss which has occurred

3. This loss appears to amount to Rs 1168 namely—

120

Total loss	1314	
Amount recovered towards payment of fine imposed by the Joint Magistrate	110	
Pay due to the Clerk	36	146
Net loss		1168

and this sum will be recovered from the Peters by monthly instalments of Rs 100.

4 The Government has not considered that the Executive Engineer of the Division or the Divisional Accountant is to blame in the matter, but the returns submitted to the Examiner's Office should have shown the latter that the duty of checking the cash balances was being

29

neglected by the
Peters, and then
led to engines; the
failure to make their
engines was probably
contributed to the loss-

D

14.1

S. S. T. [illegible]
[illegible]

P. W. Department

rte 170

The enclosed papers
resubmitted for orders
th reference to remarks
the Honorable members
the note for orders
1st September last.

T. divisional Accountant's
explanation is that he did
bring to the notice of
the Executive Engineer
South Arcot Division, by
means of audit notes,
the fact that there were
large cash balances in
uddalore Bridge Sub
ivision, and that no
cash balance statements
had been sent in. These
audit notes were sent
to Mr. Peters, who

in

appears to have pass

them on to his head

clerk" as being ordin-

papers relating to

accounts." Apparent

therefore the accoun

cannot be held to be

It will be seen

that the conviction o

the Joint Magistrat

has been confirmed

on appeal, and that

the amount recovere

from the late Head

clerk towards the

fine of Rs 1,000 impo

on him is only Rs 11

a further sum o

Rs 36 is due to the

man on account o

pay, and it is thoug

that this sum shou

---

be paid into court.

The loss to Government will stand as follows:—

Total loss	Rs 1314
Amount recovered	" 110
	Rs 1204
Deduct sum due to the Head clerk	36
Net loss	Rs 1168

and it has to be considered whether Mr Peters must make good this amount, and if so, whether it may be recovered by instalments.

Wcb
6.12.90

D. W

Cu 32

For Orders

P. W. DEPARTMENT.

READ the following:—

From the S.E. V Circle No. 3297 d/ 1.X.90
—do— do— " 3939 d/ 22.XI.90
—do— do— " 4133 d/ 4.XII.90
From the Exr. P.W.A. . . " 7513 d/ 18.XII.90

FOR ORDERS.

The total loss to Government is Rs 1168.

When at Cuddalore in October the undersigned inquired personally into the history of this case, and regrets to say that he can find no excuse whatever for Mr Peters' conduct in the matter. The loss arose entirely from his own carelessness and neglect, in spite of repeated reminders from the Divisional Office. 33

Mr

It is not the first time I think that Mr Peters has got into trouble through neglect of his office work and he has had full warning. I find no excuse for him and no reason to relieve him of his liability. I think he must be ordered to make good the amount lost by instalments of Rs 100 a month, and I hope the lesson will do him good.

The Divisional accountant is exempt from blame.

If the Code provides that the certificates of the counting of the cash balance shall be submitted to the Examiner that officer ought certainly to have noticed their absence in this case. It will suffice to express the opinion that the neglect has contributed to the loss.

D.C.S.
30 Dec

7/1/91

Mr Peters freely admits his own responsibility and it is for Government to decide whether the whole, or what portion of the above mentioned loss shall be made good by him and by what instalments.

The undersigned submits for consideration that though Mr Peters good service as an Executive officer is no excuse for his carelessness in this matter it may be taken into consideration in deciding how he shall be dealt with. It is probable that his efficient and careful supervision

of the w[illegible] on which he is now employed has saved the State considerably more than his carelessness has lost

The undersigned is satisfied that [illegible] Divisional Accountant was in no way to blame; he call[illegible] Mr Peters attention again and again to the absence of [illegible] certificate of the examination of the cash chest, and neither he nor the Executive Engineer of the Division (Major Smart) could have done more, as Mr Peters was in no way under the latter's

FOR ORDERS.

orders, being sen
a fact senior to him
sib in the Department, the
tw bridge works being
whe ly attached to the
wh South Arcot Division
al accounts purposes
sha
by "T," however by
wh means so clear
t the Examiner is not
to have [illegible] in the matter;
su the returns submitted
th to his office should have
go shewn that the duty
Exe of checking the cash
ex transactions of the
in Division was being
b neglected, and enquiry
on the subject should have
been made by him;
this enquiry would
probably not have been

neglected as were
those from the Executive
Engineer's office, and
if it had been, the
intervention of the
Chief or Acting Engineer
could have been invoked

The Examiner's
explanation on the
point is contained in
his office note of the
18th instant, and the
undersigned is bound
to say that it appears
altogether unsatisfactory

There is no question
of "watching and
checking in detail the
receipt of subdivisional
returns in divisional
offices" but of drawing
an [illegible] note.

from a return submitted by the latter to his own office; and with regard to para 3 of the note it was not merely the steady growth of the cash balance which should have aroused suspicion, but the continued absence of any certificate of examination of the cash of this particular subdivision.

There is no real doubt that the sum abstracted was taken in small sums [illegible] and over a considerable [illegible], and that [illegible] would

have been rendered practically impossible by a systematic examination of the cash chest.

S W

10.11

For Orders

~~[illegible]~~

~~[illegible]~~

No. 170 W d/ 19-1-91.

[illegible] 12. [illegible] 12 R 10.1.91.

No. 170 W d/ 19 Jany 1891

[illegible]

170

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the S.E. V Circle — H.E. No. 2577 d/ 28 August 1890
— Do — Do — H.E. No. 3297 d/ 1st Oct. 1890
— Do — Do — H.E. No. 3939 d/ 22d Novr. 1890
— Do — Do — H.E. No. 4133 d/ 4 Decr. 1890
From the Exr. P.W. Accts H.E. No. 7513 d/ 18 Decr. 1890

Hdo 17 Jan

It appears from the papers submitted that the misappropriation of cash y the late Head clerk f the Cuddalore Bridges Sub division was rendered possible by the neglect of the Executive Engineer in charge (Mr Peters) to fulfil the duty of examining the cash chest and checking the balance by comparison with the cash accounts, and that this neglect continued for many months in spite of reminders from the Divisional office

3)

Under the circumstances Mr. Peters must be held personally responsible for the loss which has occurred.

3. This loss appears to amount to Rs 1168, namely—

Total loss	1314
Amount recovered towards payment of fine imposed by the Joint Magistrate	110
Pay due to the clerk	36
	146
Net loss Rs	1168

and this sum will be recov d from Mr. Peters by month nstalments of Rs 100/-.

4. The Govt. does not onsider that the Executive ngineer of the Division or he divisional Accountant is to blame in the matter, but the returns submitted to the Examiner's office should have shown he latter that the duty f checking the cash balances was being neglected by Mr. Peters and

170

The S. E. V Circle
Exec S. W. Rd

38

Recovery of a sum
of Rs 1168 from
Mr Peters, Ex.
Engr

D R
No 170 Wa/ 19 Jany 1891

38

D/22/1