

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 8/10
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/10

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(3)

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	905	அச்சகம் பலவகை
நாள் :	1-4-1891	1901

மடிக்கவேண்டியபடி கையாளவோ கூடாது

2001

6. Sheets

KEEP-WITH

CURRENT No.

189

GOVT. }
OF MADRAS. }

189/.

{ P. W.
{ DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 16 February 189/.

OFFICE NOTE No. 972.

To

W.

With reference to the latter part of para 4 of G.O.No.170 W.dated 19th. January 1891, I respectfully request that Government may be moved to specify the returns which should have shown to the Examiner's office that the duty of checking his cash balances was being neglected by Mr. Peters, and to indicate the entries or omissions in those returns which should have been taken as evidence of such neglect, & the code or other rules in connection with which those entries or omissions should have been so interpreted.

2. I am unable to discover in the papers read in the preamble to the order of Government any indication or suggestion of the grounds on which Government has formed the conclusion recorded; and though I am anxious to improve the checks applied in my office in order that I may assist, as far as I possibly can, in preventing the recurrence of such losses, I find myself unable to

P.W.C. No. 1807



905/✓ No. 934C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 19th Feb 1891.

OFFICE NOTE.

From

W

To

C

your office note
No. 972 d/16-2-91

Please forward
for perusal, the returns
in form M 31 received
in your office from
the South Arcot Division
from March to July 1890
vide Code para 1640.

19.2.91
D. W.

Recd. 17-2-91
No. 934C d/19th Feb 1891

29
your office note No.
972 d/16-2-91.
Please forward for
perusal, the returns in
form M 31 received in
your office from the
South Arcot Division
from March to July 1890 -
vide Code para 1640.

15.2.91
D. W.

do so in the absence of any indication
as to the kind of check that Govern -
ment would desire.

3. As at present informed, I am of
opinion that any systematic check
which I should be justified in intro-
ducing, on the basis of existing code
rules as known to me, would not have
been of any use in the Cuddalore Bridge
case, supposing that such check could
have been applied retrospectively, and
that the first step towards the intro-
duction of any such checks must be a
material alteration of the form of
cash balance statement & certificate.
As a result of a very careful examina-
tion of code rules & prescribed returns
made before writing my office note No.
7513 of 18th, December 1890 & repeated
since the receipt of the G.O. No. 170 W.
I have no hesitation in asserting that
the rules not only do not provide for
any check by the Examiner over the
count of cash by an Executive Engineer,
but that no such check is contemplated
and, more than this, that as matters now
stand, the Examiner has not even the
means of applying any satisfactory
check if he should wish to do so on
his own responsibility.

- No. 170W d/19-1-91
- 5156C - 10-12-90
- 404C - 4-10-10-90
- 3913C - 29-9-90
- 783B - 12-5-90
- 603B - 12-8-90
- 602B - 12-8-90
- 994W - 28-3-90
- 537W - 16-2-88

16/2
C.
19/2
D. W.

M. W.

To W.

Herewith Cash Balance Statements
in Form M.3I of South Arcot Division
from March to July 1890. Please return
them when no longer required.

2. It may prevent mistakes & save
trouble if I point out that the "actual
Balance returns" on which (as per cer-
tificate) the statement in Form M. 3I
should be based, are returns preparable
by the cashier himself, and not by Mr.
Peters, and that consequently neither
the completeness of the return, when it
is complete, nor its incompleteness, as
when occasionally the "actual Balance
return" of the Bridge Works Sub- divi-
sion is shown as "not received", does not
indicate or suggest anything whatever
as regards the counting of cash by Mr.
Peters.

13/2
C.

13/2
(Encs)

No. 537W. 16. 2. 88.
994W. 28. 3. 90.
602. 30. 12. 8. 90.
783D. 12. 9. 90.
3913C. 29. 9. 90.
4104C. 10. 10. 90.
5156C. 10. 12. 90.
170W. 19. 1. 91.

(75)

1807

905
3

Blw
Approved
15. 2. 91

Proposed to keep this
file over for W's orders,
but in the meantime it
may be well to ask
C to forward for perusal
the certificates of Count
of cash received from
the South Arcot Div from
March to July 1890 -

The compiled divisional
Statement submitted to
the Eng under Code
para 1640 should have
shown that no certificate
had been received from
the Cuddalore Bridge
Works sub div. &
from W's notes it seems
clear that the Bridge
sub div. was omitted
in the divisional return.

If this can be
ascertained from the
return, it will answer
the question in para 1 of
C's note. C

5081

(75)

Out

Please see the returns
received with current
no 2170 - they seem to
show clearly that no
cash balance statement
was received from the
Cuddalore Bridge Works
month after month -

Proposed, as before,
to keep the file open
for his orders.

Cu
25.2.91

Yes
25.2.91

25.2.91

2170.

21.3.91

For unless

905/12

The original returns / put
up month / the office
copies of which were received
of the underhand at
Cuddalore also along
that the cash balance
statements of the

Cuddalore Bridge Works
were not received month
after month -

This just should have
attracted the attention
of the Finance Officer
and have led to enquiry;
and it is the nearest
quibbling for the Finance
to make for a reference to
"cash or other rules" on
the subject -

S 21.3

21.3.91

905/5

P. W. DEPARTMENT.

Read the following:—

Office Note from the Examiner, Mr Aceto, No. 972,
dated 26 Feb. 1891.

No. No. - No. 1152, dated 23 Feb. 1891.

FOR ORDERS.

The original returns
[put up herewith] the
Office copies of which were
examined by the under-
signed at Cuddalore
show clearly that the
cash balance state-
ments of the Cuddalore
Bridge works were not
received month after
month.

This fact should have
attracted the attention of
the Examiner's Office,
and have led to enquiry
and it is the merest

Dec
23rd.

~~circumstances which are not
mentioned in the statement
of the works~~

quibbling for the Examiners
to ask for a reference
to "Code or other rules"
on the subject.

L

W.

21.3

Col. A. B.

Secy to Govt. P.W.D.

21 March 91

Hand Cir 21/3. R. 24/-

From orders 905/6

No 905 W of Feb. April 1891

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Office note from the Secy. P.W.D. No 972 of 16 Feb 1891.
do do do 1152 of 23.2.91

The original return
received in the Examiners
office from the South Arcot
division show clearly that
the cash balance state-
ments of the Cuddalore
bridge works were not
received month after
month. This fact should
have attracted the at-
tention of the Examiners
& have led to inquiry.

26.5.91

L. 26.5

San. P.W.D.
with 10 encls.