

(1) Number of pages _____

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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	1615	Press
~~B.P. No.~~		~~Mis.~~
293-294		
Dated	20-6-	1873

Not to be folded or roughly handled

No. 233. Read the following letter from S. BROOK, Esq., Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 12th November 1872, No. 1,849: -

I HAVE the honour to acknowledge the receipt of Captain Smith's letter under date the 21st ultimo, No. 169, in which
One Precis of Replies. that officer, with reference to Captain

Trail's suggestion for grading the Accountants in this Presidency, requests that, in the event of there being insuperable objections to the system roughly sketched in a "Note" accompanying, some other method may be suggested by me for securing promotion to deserving Head Accountants, and early training in this office for the junior grades.

2. In reply, I have to observe that a proposal for the formation of the Accountants of the Madras Public Works Department into one body, owing allegiance to the Controller, was brought under the consideration of Government so long ago as June 1865, but His Excellency in Council, unable to approve of the change then recommended, declared that "such an arrangement would place the Accountants as well as the Range Officers in a false position, and would cause the control of the latter to become a mere nullity."

3. In the consideration of this subject, it is important to remember that the proposal just referred to emanated from Lieutenant-Colonel Fischer, when Controller of Public Works Accounts in this Presidency, and at a time when no experience of the working of the new system of accounts had been acquired. Since June 1865, however, Colonel Fischer has evidently had cause to change the views which he then entertained and expressed, and it may, in fairness, be assumed that, having held charge of this office until September 1867, and of important Public Works Divisions in Madras and elsewhere from that date to the present time, no officer has had better or fuller means of arriving at a satisfactory opinion in this matter. Turning then to the "Precis of replies" which forms an accompaniment to Captain Smith's letter, I observe that Colonel Fischer now considers Captain Trail's proposal "inapplicable to a large Presidency," and "deprecates further subordination of Range Office establishments to the authority of the Controller."

4. Of the remaining officers whose opinions were invited by Government, the Superintending Engineer of the 2nd Division is the only one who, according to the Precis, gives an unconditional approval to Captain Trail's proposal. The Superintending Engineer of the 4th Division deprecates the Controller's interference; the Superintending Engineer of the 5th sees no necessity for the grading of Accountants and is opposed to their transfer, while the Superintending Engineer of the 6th Division, who, to a certain extent is favourably disposed to the change, sees great difficulties in carrying it out, and suggests that transfers be only within a circle where the language is the same throughout. The Superintending Engineer of the 3rd Division approves of the change, but on the condition that its introduction does not involve removal from district or range, and this view seems also to be entertained by the Special Executive Engineer in the Wynnad. The

Superintending Engineer of the 7th Division deprecates "any control over the appointments by the Controller," while the Superintending Engineer of the 8th Division is opposed to the further subordination of Accountants to this office.

5. A reference to Captain Trail's letter, No. 851, of the 16th July 1872, will show that one great object of the proposed change is to bring the Accountants of the whole Presidency under the "control" of this office, without interfering with Range Officers, under whose immediate orders the Accountants in the Mofussil are employed. Now, it appears to me that, in the absence of such a control, this office could reasonably be held accountable for nothing, in respect to the qualifications, promotions, etc., of Accountants, or to the state of efficiency in which the accounts of Range Offices are maintained. Moreover, unless the Controller is vested with power finally to decide upon the merits and claims to promotion of Accountants serving in various parts of this large Presidency, with reference to (1) the periodical reports made by Range Officers, (2) the state in which the accounts are rendered, and (3) the condition of the books, etc., as found at the inspections of the Controller or his Deputy, his position would be an anomalous one, and every promotion made here would lead to protests, supported perhaps by Range Officers and Superintending Engineers, from parties feeling themselves aggrieved by the advancement of others, of whose merits and qualifications nothing is known out of their own districts, except by the Controller. I have given this subject my attentive and most careful consideration, and unhesitatingly state my conviction that it would be inadvisable, in the interests of the department, to subordinate Range Accountants to this office. Most of the Superintending Engineers who have been consulted are opposed to this condition of the arrangement, and I do not think it would be well to press it on this account, if for no other reason.

6. There is, however, another, and, to my mind, a more important aspect in which the subject of grading the Accountants should be viewed. Taking it as granted that the change is carried out, the question arises whether Range Accountants would be qualified for employment in the Controller's Office. The present Deputy Controller and I have visited nearly every Range Office in this Presidency, and, as the result of our observation, we may say with safety that, except in a very few instances, the Accountants are men of inferior education, and not likely ever to qualify for the Divisional Auditorships in this department. A glance at Part I. of the forms accompanying the Public Works Code of the Government of India, and a comparison of those forms with the forms in use in Madras, will show that, while the writing up of the former requires a thorough acquaintance with accounts and a knowledge of book-keeping, the latter may be maintained by persons possessed of very ordinary ability and of experience acquired in Range Offices. The Madras Range Cash Book is much simpler in form than that kept by Divisional Officers under the Government of India, and while forms of Journal, Ledger, etc., are provided for the latter, Madras Officers are required to maintain none of these records. The whole booking of the accounts of the Madras Public Works Department is done by this establishment, the Range Sub-Journals, Journals, and Ledgers being written up by Divisional Auditors, and the Provincial Journals and Ledgers by the Book Department, which has also to compile the general accounts of this

Presidency—Imperial (Irrigation, Roads, and Buildings), Provincial and Local, for submission to the Accountant-General of the Public Works Department and the Accountant-General of Madras.

7. Apart from this, it is absolutely necessary that men holding the higher appointments in this office should have received the benefits of a good education, as they are required to draft intelligent clearances of the accounts of the divisions to which they are attached, to conduct the correspondence connected therewith, and frequently to dispose of papers having reference to the adjustment of old and complicated items of difference between the Civil and Public Works Accounts, or to instruct Range Officers in respect to adjustments not properly made, or delayed to be attended to for various reasons. Very few, if any, of the Range Accountants possess the qualifications which may be turned to account to secure the efficient performance of these duties, and, in the exceptional cases in which the requisite qualifications may be met with, the Accountants cannot possibly have any present knowledge of the details of the work of this office, which, as already explained, is so different from that devolving upon Range Establishments.

8. The plan adopted in this department is, on the occurrence of vacancies, to secure intelligent men as Sub-Auditors, and, after a period of probation, to promote such of them to Auditorships as evince aptitude for the work, and satisfy me of their ability to deal with the various subjects which require to be disposed of. The Auditors and Accountants on this establishment receive salaries as follows:—

One	...	...	...	...	...	Rupces 300
One	...	...	...	...	...	" 275
Five	...	...	...	...	...	" 150
One	...	...	...	...	...	" 120
Six	...	...	...	...	...	" 110
Two	...	...	...	...	...	" 100
Five	...	...	...	...	...	" 80

9. In these various grades, there has been only *one* actual vacancy during the last two years, by resignation, death, or any other cause, and if, in accordance with the "Note" accompanying Captain Smith's letter, no vacancies in this office, with salaries exceeding Rupces 80, are to be filled except from Range Establishments, or men who have passed through them, not only will the members of this office on 80 Rupces be superseded by others far less qualified, but the claims of those on the receipt of salaries of Rupces 70, 60, and 50 to whom there is little, if any, inducement to accept office in the provinces, will be entirely ignored. These latter are now training for the higher grades, and those receiving Rupces 80 per mensem are actually conducting the audit of the accounts of whole divisions comprising from five to nine ranges. Range Accountants, as already shown, cannot possibly be as well fitted for the higher appointments on this establishment as men who are either actually performing the duties, or are quite ready to undertake them, and seeing that the qualifications required of the two classes of employes are so different, which is not the case in Bengal, where very much the same training and efficiency is required whether the party is employed in a Divisional or a Central Office, I do not think it would be at all advisable to form the Madras Department Public Works Accountants into one body for the purposes of appointment, promotion, and transfer.

*Proceedings of the Madras Government, Public Works Department,
20th June 1873.*

10. With respect to the training of men in this office for the junior grades in Range Establishments, I beg to explain that, as Range Officers do not furnish this department with their own or Overseers' Cash Accounts, or with the detailed Accounts (Station Books, etc.) from which the monthly Returns are worked up, there are no available means here for qualifying men for employment in the provinces. This office receives from the various ranges the compiled monthly accounts, which are accompanied by progress reports and other schedules and Contractor's and Supplier's bills. The accounts are audited in this office, with reference to sanctioned estimates and appropriations, and care is taken to see that outlay by contract or petty contract is duly supported by bills in the authorized forms. On the completion of the audit, the booking is attended to, and the Provincial Accounts are then prepared.

11. The duty of *compiling* the monthly accounts received from the provinces devolves upon Range Establishments, which are in possession of all the needful details, and the documents containing those details worked up into the form in which they are entered in the accounts current and progress reports are on record there. It follows therefore that the best, and, in fact, the only training school for Public Works Accountants in the provinces is the Range Office, where, with very ordinary ability, any painstaking, persevering man may qualify himself. The fact is, as already stated, that the work required of this office and of Range Establishments is very different, the one dealing with details working up to the monthly accounts in the forms prescribed for Range Officers, and the other dealing with those accounts and with the accounts of Civil Officers acting as Public Works disbursers, as well as with the exchange accounts of the Civil and Military Departments, all working up to the monthly and annual accounts required by the Government of India, this Government, the Accountant-General of Madras, etc.

No. 294. ORDER THEREON, 20th June 1873, No. 1,615.

ESTABLISHMENT, No. 30.

In his letter recorded in G. O., No. 1,908, of 12th August 1872, Captain Trail, who was then Officiating Con-

troller of Public Works Accounts, recommended that the Accountants employed in the Public Works Department of this Presidency should be placed on one list divided into grades for the purposes of promotion and transfer. The suggestion was referred to Superintending Engineers, whose replies were finally remitted to Mr. Brock, the Controller, for report.

2. His Excellency in Council has had under consideration the replies of the officers who have been consulted on the subject, and he quite concurs in the grounds on which Mr. Brock is adverse to the measure. It is clearly inexpedient to place Range Accountants in subordination to the Controller's Office; and as moreover the nature of the accounts kept in the Range Offices is much simpler than that of the accounts compiled in the head office of accounts, it is unlikely that any amount of practice in the former will qualify for promotion into the latter; in which men of higher education and greater abilities have to be

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20th June 1873.*

trained for its special work. Under these circumstances, and in the face of the very decided opinion expressed by Mr. Brock against Captain Trail's proposition, His Excellency the Governor in Council is not prepared to sanction its adoption.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.

Exd. T. O'Connor

Precis of Replies.
from Superintending Engineers on the subject
of grading the Accountants.

- The Superintending Engineer
1st Div. Considers Controller's
proposal inapplicable to a
large Presidency, deprecates
further subordination of
Range Office Establishments
to authority of Controller.
- o. Do. 2nd Div. Approves of the Con-
troller's proposal.
- o. Do. 3rd Div. Approves the proposal
provided it does not involve
removal from District or
Range -
(Recommends the train-
ing of young Accountants in
the Controller's Office.
- o. Do. 4th Div. Deprecates Controller's
interference, thinks the Super-
intending Engineer the best judge; advocates
a temporary transfer to the
Controller's Office for the
education of Accountants.

7
Superintending Engr. 5th Div. Sees no necessity for
grading Accountants.

Defers transfer of an
Accountant because in ab-
sence.

Do. Do. 6th Div.

Anticipates great difficul-
ties in carrying out the
Controller's proposal, but
approves of the idea -

1. Transfers would only be
expedient within a circle where
the language is the same through-
out -

2. Objection to transfer would
lead to rejection of promotion

3. Transfers would be most
distasteful to Range Officers
to whose teaching the Accountant
owes his success

Suggests three lists clas-
sified according to language
spoken territorially, say
Northern, Southern, and Western,
as Telugu, Tamil and Canarese
Divisions.

Superintending Engr.
7th Division

Approves of the proposal
of the Controller, promotions
being made on the recommenda-
tion of the District Officers

Suggests that all the higher
Officers of the Controller's Office
be thrown open to Range
Accountants and to them
only.

Defers any control
over the appointments by the
Controller -

Suggests the entertainment
of supernumeraries in the
Controller's Office to be
trained as Accountants
in the Controller's Office.

Do. Do. 8th Div.

Approves of the principles
defers transfer unaccom-
panied by promotion, and
further subordination of
Accountants to Controllers

Suggests that candidates
for the Account branch be
invited to pass entrance ex-
amination in the elocution
and then pass the Controller's

Office.

Approval of the Special Executive Engineer
Hyderabad.
principle-defuncter transfers
and would make the promotion
personal, not local.

Note

It appears from
the above that there is a
general concurrence in
the opinion that the Controller's
Office might with ad-
vantage be thrown open
to deserving range accountants,
that previous training
in the Controller's Office
would be advisable, that
transfers (and therefore
promotion) ought to be
optional and only on pro-
motion; and in saying
that the promotions be
made on the recommendation
of the District Officers.

5/1

It seems quite feasible
to unite these various
requirements in one set
of rules; and advisable to
invite Mr. Pickett's opinion
on the subject.

- 1 That all accountants
(Range and District) be
graded in one list.
- 2 Accountants' appoint-
ments of less value than
40 Rs. to pass an entrance
examination in the pro-
posed.
- 3 No appointments to
Ranges to be made ex-
cept from the Controller's
Office.
- 4 No appointments to
Controller's Office to
salaries higher than 80
Rs. to be made except
from the Range Establish-
ments or men who have
passed through them.

11/11/11

All

2. All promotions to
be optional with the
Accountants

3. These rules not to
affect present incumbents
in the Controller's Office
having more than 80
Re.

7. All promotions to
be made by the Controller
on recommendation
forwarded by District
Officers supported by
his own opinion based
on his own knowledge
of the man's capacity.

Wm. Smith, Secy. R.

Apr. 19. 72.

N^o. 1849 Spec of the Controller of
Public Works Accounts.
Fort St George, 12 November 1872.

From
The Controller of Public Works
Accounts,
Madras.

To
The Secretary to Government,
Public Works Department,
Madras.

Sir,

I have the honor to
acknowledge the receipt of
Captain Smith's letter under
date the 21st ultimo, N^o. 169
in which that Officer, with
reference to Captain Ince's
suggestion for grading the
accounts in this Presidency,
requests that, in the event
of there being insuperable
objections to the system originally
suggested in a "Vote"

P W 5574/72

M. 20 June 1873 B. 1293

accompanying, some other
method may be suggested.
by me for securing promotion
to deserving head accountants,
and early training in this
Office for the junior grade.

2. In reply, I have to
observe that a proposal for the
formation of the 'Commissioners
of the Madras Public Works'
Department into one body,
owing allegiance to the Controller,
was brought under the
consideration of Government
as long ago as June 1865, when
His Excellency in Council, un-
able to approve of the change
then recommended, declared
that "such an arrangement"
"would place the accountants"
"as well as the Range Officers."

"in a false position, and would"
"cause the control of the latter"
"to become a mere nullity."

3. In the consideration of
this subject, it is important
to remember that the proposal
just referred to emanated
from a distinguished Colonel
Fincher, when Controller of
the Madras Accounts in
this Presidency, and at a
time when no experience
of the working of the new
system of accounts had
been required. Since June
1865, however, Colonel Fincher
has evidently had cause to
change the views which he
then entertained and
expressed, and it may, in
fairness, be assumed that,

having the charge of this
District until September 1887, and
of course took this over the
Division in November and
clearly from that date
to the present time, no action
has had better or better
means of arriving at a satis-
factory opinion in this
matter. Turning then to the
"Office of the District Engineer"
on account of the statement
Smith's letter, I observe that
Colonel Fisher's opinion is
"Captain Trail's proposal
"inapplicable to our large
"residence," and "deprecates
further subordination of
Range Office Establishments
to the authority of the Controller."

4. Of the remaining

Officers

Officers whose opinions were
invited by Government, the
Superintending Engineer of
the 2^d Division is the only
one who, according to the
Record, gives an uncondition-
al approval to Captain
Trail's proposal. The Superin-
tending Engineer of the 4th
Division deprecates the
Controller's interference; the
Superintending Engineer of
the 5th sees no necessity for
the grading of accountants
and is opposed to their
transfer, while the
Superintending Engineer of
the 6th Division, who, to a
certain extent is favorably
disposed to the change, sees
great difficulties in carrying

chart, and suggests to them
transfers be made only within
a circle where the language
is the same throughout. The
Superintending Engineer of the
3^d Division opposes the
change, on the ground that
it is in the line of work
not involve removal from
District or Range, and that
new men also to be
entertained by the Special
Executive Engineer in the
District. The Superintending
Engineer of the 7th Division
decrees "any control over the
appointments by the Controller,"
while the Superintending
Engineer of the 8th Division
is opposed to the further
subordination of Accountants

to this Office.
5. A reference to Captain
Fairbairn's letter No 851, of the 10th
July 1872, will show that one
great object of the proposed
change is to bring the Account-
ants of the whole Presidency
under the "control" of this
Office, without interfering
with Range Officers, under
whose immediate orders
the Accountants in the
Districts are employed. Now,
it appears to me that, in
the absence of such a control,
this Office could reasonably
be held accountable for
nothing, in respect to the
qualifications, promotions,
firing, of Accountants, or to the
state of efficiency in which

the accounts of Range Officers
are maintained. Moreover,
unless the Controller is invested
with power finally to decide
upon the merit or demerit
of promotion, of accountants
serving in various parts of
this large Territory, in the
reference to (1) the Resolutions
reports made by Range Officers,
(2) the statements which the
accounts are rendered, and
(3) the condition of the Books,
&c., as found at the inspections
of the Controller or his Deputy,
his position would be an
anomalous one, and every
promotion made here would
lead to protests, supported
perhaps by Range Officers
and Superintending Engineers,
from

from parties feeling themselves
aggrieved by the advancement
of others, of whose merit
and qualifications nothing
is known out of their own
District, except by the Controller.
Since given this subject my
attentive and most careful
consideration, and unhesita-
tingly state my conviction
that it would be inadvi-
sable, in the interest of
the Department, to subordi-
nate Range Accountants
to this Office. Most of the
Superintending Engineers
who have been consulted
are opposed to this condition
of the arrangement, and
I do not think it would be
well to press on this

account, if for no other
reason.

6. There is, however,
another, and, to my mind,
a more important check
in connection with the subject of
grants, and even accounts
submitted to the Government.
It has been stated that the
charge is carried out, the
question arises as to the
qualification of the person
who is to be the Controller. The
present Deputy-Controller
and I have visited nearly
every Range Office in the
Presidency, and, as the result
of our observations, we
may say with safety that,
except in a very few instances,

the Accounts are made up
by inferior education, and not
likely ever to qualify for the
Divisional British Commission.
This defect has been pointed out
in Part I of the forms accompanying
the Annual Report of the
Government of India,
and a comparison of these
forms with the forms in
use in Madras will show
that, while the requirements
of the former require a
thorough acquaintance
with Accounts and a
knowledge of Book-keeping,
the latter may be made up
by persons possessed of
very ordinary ability and
experience required in
Range Office. The Madras

Range considered is more to
be kept in mind than that
kept by Divisional Secs.
under the generalship of
Division, and which forms
of Journal, Ledger, &c., are
provided in the latter,
Divisional Secs. are required
to maintain one of these
records. The whole books
of the accounts of the Division
the Hon. Sec. Department
is one in this Establishment
namely, the Range Sub Journals,
Journals, and Ledgers being
written up by Divisional
Auditors, and the Provincial
Journals and Ledgers by the
Hon. Sec. Department, which
has also to compile the
general Accounts of this
Residency.

Residency - Imperial (Irrigation,
Roads and Buildings) Provin-
cial and Local, for submission
to the Accountant General of
the Hon. Sec. Department
and the Accountant General
of Division.

7. It is from this, it is
absolutely necessary that
new holding the higher
appointments in this Office
should have received the
benefits of a good education,
and they are required to draft
intelligent clearance of
the accounts of the Division
to which they are attached,
to enquire the correspondence
connected therewith, and
frequently to dispose of papers
having reference to the

adjustments cannot
complicated. Differences
between the Civil and
Indian Accounts, or to
the type of service, and
reciprocal adjustments to
not properly made, or
delayed to be attributed to
for various reasons. Very
few, if any, of the Range
Accountants possess the
qualifications which may be
turned to account to
secure the efficient perfor-
mance of these duties, and,
in the exceptional cases in
which the requisite qualifica-
tions may be available,
the Accountants cannot
possibly have any present
knowledge of the details of

the work of this Office, which,
as already explained, is so
different from that devolving
upon Range Establishments.
8. The plan adopted in
this Department is, on the
occurrence of vacancies, to
secure intelligent men in
substitution, and, after an
period of probation, to
promote such of them to
Auditorships as evince
aptitude for the work,
and satisfy one of the
ability to deal with the
various subjects which
require to be disposed of.
The Auditors must be appointed
on this Establishment
receive salaries on a
grade.

1 ————— Rupees 300
 1 ————— " — 275
 5 ————— " — 150
 1 ————— " — 120
 5 ————— " — 110
 2 ————— " — 100
 5 ————— " — 80

3. In these various grades,
 there have been only one
 actual vacancy during the
 last two years, by resigna-
 tion, death, or any other
 cause, and if, in accord-
 ance with the "Vote"
 accompanying my statement
 submitted, no vacancies
 in this office, with salaries
 exceeding Rupees 80, are to
 be filled except from Rangas
 & Subalterns, or men who
 have

have passed through them,
 not only will the number
 of this office on 80 Rupees be
 superseded by others far
 less qualified, but the
 claims of those on the
 receipt of salaries of Rupees
 70, 80, and 50, to whom
 there is little, if any,
 inducement to accept
 office in the Province,
 will be entirely ignored.
 These latter are now train-
 ing for the higher grades,
 and those receiving Rupees
 80 per mensem are actually
 conducting the audit of
 the accounts of whole
Divisions, comprising from
 5 to 9 Ranges. Ranges
 & Subalterns, or men who

them, cannot possibly be
more fitted for the higher
administration of the
Establishment than men
are who are found here
doing the duties, or are
ready to undertake them,
and seeing that the
requirements of the
classes of Ensigns are so
different, while it is not
the case in England, where
very much the same
training and efficiency
is required whether the
party is employed in an
Auxiliary or in a Regular
Office, it is not likely
would be a disadvantage
to form the Indian Depart-
ment Public Works Accountants

into one body for the
purposes of appointment,
promotion, and transfer.
10. With respect to the
training of men in this
Office for the junior grade,
in Range Establishments,
I beg to explain that, as
Range Officers do not
furnish this Department
with their annual returns,
or with the detailed
(Station &c, &c,) from
which the monthly returns
are now kept up, there
are no available means
here for qualifying men
for employment in the
Province. This Office receives
from the various Ranges

the compiled monthly
Accounts, which are
accompanied by the
Reports and other documents
and Contractors' and
Suppliers' bills. The
Accounts are compiled
in this office, with reference
to some General Estimates
and Appropriations, and
care is taken to see that
nothing by contract or bill
is paid unless supported
by bills in the authorized
forms. On the completion
of the audit, the bookkeeping
is attended to, and the
Provincial Accounts are
then prepared.

11. The duty of compiling
the monthly Accounts
received

received from the Province
develops for Range
Establishments, which
are indispensable of all
the needed details, and
the documents containing
these details are set
up into the form in
which they are entered
in the Accounts. Current
and Progress Reports are
received there. It follows,
therefore, that the clerk,
and, in fact, the only
training school for public
works Accounts in
the Province is the
Range office, where, with
very ordinary ability,
any painstaking, persevering
man may qualify himself

The fact is, as already
stated, that the work
required of this office,
and of Range & Station
agents is very different,
the one dealing with the
details working up to
the monthly accounts
in the forms prescribed
for Range Officers, and
the other dealing with
those accounts and with
the accounts of Civil Officers
acting as Public Works
disbursers, as well as
with the Exchange accounts
of the Civil and Military
Departments, all according
up to the monthly and
annual accounts required

by the Government of India,
this Government, the
Secretary General of
Indians, &c.

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

J. Wood

Secretary to the Government.

P. W. 1872 Report
No. 5574

The Controller of the
Public Works

Secretary to
Government
Public Works
Department
Washington

Date 1/22 - Received 1872
Recd 138

1849

Expressing opinion
on a series of replies
from Superintending
Engineers with
reference to Captain
Trail's suggestion
for grading accounts
into the P. W.
Department of this
Presidency.

No 1615-20 Dec 17

No 298

No 2285. Supply Office to
Madras 4 August 1872

From
Colonel J. G. Roberts R.E.
Supply Engineer & Division

Colonel G. W. Walker R.E.
Secretary to Government
P. W. Department

Sir,
In reply to G. O. No. 1908. 12
instant, I have the honor to observe
that in my opinion, it would be very
inconvenient to have a list of
Accountants for the whole Presidency
under the Controller P. W. Accounts.

2 The Head Accountant is
the General Manager of a Range
Office, if he possesses local knowledge
and information as to past proceedings,
construction, injury, removal, or alteration
of works, his value to his Range
Office is greatly increased. The
Controller can judge of him only as an
Accountant

Accountant.

3

I believe the Superintending Engineer receiving periodical reports from his Range Engineers is in a far better position to judge, and so, know more than the Controller could be, and on a small scale he could carry out the procedure which Captain Smith justly recommends, of transfers.

4

I would also I think be an advantage if the Superintending Engineers were able to send an Accountant occasionally into the Controller's Office to obtain some training in the technicalities. This might perhaps be arranged by a temporary exchange of Accountants between a Range Office and that of the Controller.

I have the honor to be
Sir

Yours most obedient servant

Frederick Colman
Supt Engineer & Division

g.p.

Pro 12 Aug / 72 No 191 1/2 Pubke Works 1872 Department

From
The Supy Engineer
To The Secy to Govt
P. W. Dept.

Dated 24 August 1872
Recd 25
P. 9985.

Offering opinion on
the subject of Accountant
in Range Officer.

13 Sept 1872
Recd to C. B. 1872

No. 385.

Superint. Engineer's Office 62nd
Tanjur 29 August 1872

From
Major J. D. Hasted R.E.
Off. Superint. Engineer
6th Division

Colonel G. W. Walker R.E.
Secretary to Government
P. W. Department

Sir,
With reference to G.O. No. 1908
dated 12th Instant I have the honor to
report that though I am of opinion the
proposition of the Comptroller with regard
to placing the accountants of this Pre-
sidency on our list, divided into grades
for the purposes of promotion and
transfer, is worth consideration, the
difficulties in the way of carrying it
out are so great that I fear it cannot
be adopted.
It is, I think essential
that a Range accountant should be
thoroughly conversant with the vernacu-
lar language of the Range. Now there
are at least 4 different languages
spoken in the Ranges of this Presidency,
and used in the vouchers and nominal
rolls

rolls which are submitted to the Range Office and which the accountant must examine, and the general idea of accountants that I have met know one of the languages thoroughly another slightly and the others not at all.

3. Another objection is that the men themselves would for the most part strongly object to a transfer to a part of the Country entirely strange to them. I am sure that most of the accountants in this Division would object to going to a Northern District or to the Western Coast for an extra 10 or even 20 Rupees a month.

4. I do not think, also, the arrangement would be generally acceptable to Range Officers. The Range Officer himself has, or should have, a good deal to do with the making of a good accountant, and once he has succeeded in getting his accounts into thoroughly good order, however pleasant an arrangement it might appear to the Controller to transfer the accountant to a Range where the accounts wanted looking up, the Range Officer would most strongly object to having to coach a second or third class man till he, in his turn

was considered fit for removal.
5. Some modification however of the proposition might be adopted which would not be open to all these objections. There might be 3 lists opened, for Northern, Southern and Western Divisions, or for Tamil Seeroos and Canara Divisions, in all of which there are according to the new Establishment, accountants in receipt of from 40 Rupees a month to 70 Rupees, and deserving accountants promoted according to vacancies in these lists. If the promotions were made solely on account of merit, no Range Officer would wish to stand in the way of an accountant who had by his own exertions earned for himself an increase of pay.

I have the honor to be

Sir,

Your Most obedient servant
J. H. A. S. Major O. S.

Offg. Supy. Engineer 6 Division

No. 1149

Superintending Engineer's Office.

3rd Division.

Bellary 26th August 1872.

From,

The Superintending Engineer

3rd Division.

To,

The Secretary to Government
Public Department
Fort Saint George

Enclosures.

Sir,

With reference to G.O. No. 1408 of 12th August, I have the honor to state my opinion, that the plan of grading Range Accounts proposed by the Off. Controller is an excellent one, if advancement in fact does not imply change to another Range or District, if it does, I conceive it to be most objectionable, and that it would deter men from entering the Department, as it is, they endeavour to get into the Revenue or Judicial Departments on every opportunity.

2. If it be said, per contra to this, that the system works well in Bengal, I would answer that, under the Government of India, the salaries are very much higher, from 800 rupees to 450 rupees, while our Accounts have salaries ranging from 20 to 40 rupees.

P. O. 1872 Receipt.

From

No. 4233.

The City Surveyor

6 Division

The Secretary to

Government

P. O. No. 3852

No. 3852

27th August 1872

Received. 31

31st inst. with reference to G.O. No. 1408 of 12th August 1872, relative to the proposal of the Controller of Public Accounts, to have the Range Accounts graded, and placed under the City Surveyor.

Copy to Mr. P. O. 1872

Propus.

3. The idea of training Accountants for
the Municipal and Controller's Office is
an excellent one, which I have myself
always advocated.

I have the honor to be

Very respectfully,
Your obedient Servant

Samuel J. Pettus
Off. Supt. Gen. Ince
S. J. Pettus

2012 August 12 1872
From, *Field No. 18*
No. 1223
The Superintending Engineer
3rd Division.

To,
The *Superintendent*
P.W. Department
Madras

No. 1149

Dated *12th* August 1872
Receive *L*

ENCLOSURES. 11

*Compliance with order
in G.O. No. 1408 of
17th August 1872 as to
the passing of Range
Accounts.*

12th August 1872

No. 117

Supr Engineer's Office 7th Division
Camp Colachel 25th Aug 72

From,

The Superintending Engineer
7th Division.

To,

The Secretary to Government
P. W. Department
Madras

Sir,

As directed in G.O. No. 1908 dated
12th August 1872, I have the honor to
report that in believe the grading
of Accountants will be of great
advantage, half-yearly promo-
tion Rolls as in the case of Upper
Subordinates being submitted
by Superintending or District Engi-
neers with the view of bringing
deserving men to notice for
improved positions in the
Account branch of the Departt.
and as a further inducement
to promote zeal and general use-
fulness, I beg respectfully to

2.
accountants in the Controller's
Office to fill vacancies as they
occur is I think a very necessary
arrangement.

I have the honor to be

Yours

Very Respectfully,
John Ross T. O'Connell, Assistant

Assistant

Office of the Controller

recommend that it should be
distinctly understood that all
the higher Offices in the Controller's
Office will be thrown open to
Range Accountants and that
the appointments can only be
obtained after good service in
the Range Accountant Establishment.

2. It does not appear to me
to be desirable that the Controller
should exercise greater control
over the Range Accountants than
he does at present, nor would
it I think be fair that when
the accounts of a Range are
found to be in good order,
which of course is mainly due
to the exertions of the Range Officer
he should be deprived of the men
he has made and be saddled with
indifferent ones who are not found
efficient it would be better to
dispense with.

3. The entertainment of super-
numeraries to be trained as

P. W. 1872 Report.

No. 4238.

From
The Supg Engineer
7th Division

To The Secy to Govt
S. P. S. Madras

No. 117

Dated 26th
R. 31st } August 1872

Reports on the ex-
pediency of giving
Accountants of the
P. W. Department

Revised to 1872 & 1873

No. 77.

Superintending Engineer
Office and Division
Camp. Madras
27th August 1872.

From

R. Smith Esquire

Asst. Superintending Engineer
2nd Division

To

Colonel G. H. Walker R.E.

Secretary to Government
Public Works Department.

Sir, With reference to G. O. No. 1908 of
12th Instant, I have the honor to report
that I consider the arrangements
regarding the grading, etc., of
Range Accountants proposed by
Captain Trail R.E., are likely
to prove beneficial and I
should like to see the system
introduced -

I have the honor to be
Sir
Your most obed^t servant
R. Smith
R. Smith Esq

No. 11/.

Supg. Engineer's Office, 5th Dⁿ
Camp Salem, 9th September 1872

From
The Superintending Engineer,
5th Division.

To
The Secretary to Government,
Public Works Department.

Sir,
With reference to the order of Govern-
ment of the 12th of August A. 1908,
I have the honor to state that I do not
see any necessity for placing the Range
Office Accountants in one list. It
will be rather discouraging to an Ex-
ecutive Engineer who has got his Office
into thorough working order, if his
Accountant is transferred in order that
the Controller might be enabled to
utilize a second or third class man.

I have the honor to be,
Sir,
Yours most Obedt. Servant.

E A Ford Col. R. E.
Supg. Engineer, 5th Division

Recd 12th August 1872 No 191-192 To P. W. D. 1872 Report
from the P. W. D. Engineer

-inding Engrs

To the Secretary to
Government,

P. W. D.

9th August 1872.

Received 2nd Sept 1872.

No 77

Reports that the
Consider the

arrangements

regarding the

proposed paying

etc. of Range

Accountants, are

likely to prove
beneficial

See in book 2nd Addition

N^o 199

Ootacamund
23 September 72

To The

Controller Genl
N.W.S. Accounts
Madras

Sir
With reference to the letter from
No. 106 dated 22. 11. 72 from
Cap. Trail to the Secretary to
Govt in the P.W.D. with enclosure
I have the honor to request
and respect your opinion
on the points raised by the
Accountant General, P.W.D.
in his letter cited in the margin.

It would only be fair to say
that the system of ac-
counts advocated by
Cap. Trail viz that their
computations shall
be based upon the direct expenses
is one proposed to the view of the
Madras Government as also
is his suggestion that the
Controller should check the
rates at which work is being
executed. As far as may be judged

Admission 1872 Apartment

of

1874

Office of the Deputy Engineer

3rd Div

to

Office of the Deputy Engineer

1872

Admission 1872

of

Admission 1872
of the Deputy Engineer
1872

from the Administration
Report of my own views the
system advocated by the rail
prevails, no advantages that
was obtained from the system
But it is clear that the system
can be checked more easily
the District Officers than by the
Controller. But it is very desirable
that the money should be relieved
as much as possible of all accounts
or records of expenditures
were.

and

dated 23, 24 Sept 72

Requests an ex-
pression of his opinion
on the points raised
by the Accountant
General MWD regard-
ing the system of
accounts of this
Presidency -

Lieutenant Colonel R. A. Roberts U.S.
Superintending Engineer
8th Division

27.

Colonel G. W. Walker (R.E.
Secretary to Government. H. 90.
Madras.

 $\sigma_{\text{c}} = 1$

Sir,
In reference to G.O. of the 12th
August 1872, & 1908, I have the honor to ac-
knowledge the receipt of your report that the grading of the ^{and} according
would be a very good plan, but in my
opinion it will be necessary for the Govern-
ment, in order to induce good men to
enter this branch of the service, to offer
some better chance of promotion than the
prospect of rising eventually to Rupees 60
or 70 per mensem.

2.

2. There can be no doubt but that it would be especially hard on many

many of the present accountants were
they to be transferred to other Districts,
even on the plea of promotion. As far
as my experience goes the present acc-
ountants of the Department are, as
a rule, men belonging to the localities
in which they are employed, and they
would consider it in the light of a dis-
aster to themselves and their families,
they to be removed to other Districts;
in those cases where promotion did
not accompany the transfer, such transfer
would be equivalent to a reduction of pay.

3. The objections to Range accountants
being under the direct orders of the Controller
have been so clearly explained by
Government in G. O. 19th August 1865,
No. 2413, that it appears quite superfluous
to re-open this question.

4. If the future accountants of
the Department are first to pass a time
in the Controller's office, I would suggest
that the accountant branch be recruited
by men passing an examination at
various military stations, as is at present
the case for candidates for the lower
branch of the Civil Engineering College.

I have the honor to be,

Sir,

Yours most obedt. serving

Wm. Roberts Esq. M. A. C. E.

Superint. Engineer 8th Div.

Ansford
S. E.

District Engineer's Office
Madurai 14th December 1872

(No 41117)
From

Lieutenant Colonel B. G. Roberts Esq.
District Engineer, Madurai

To

Colonel G. W. Walker Esq.
Secretary to Government

Sir,

In reference to my letter, No 4072, dated 10th Instant, recommending that the Madurai District may be divided into 3 Ranges, I have the honor to suggest with a view of carrying into effect the grading of Range Accountants, as mooted in G. O. 12th August 1872 No 1908, that in lieu of the Head Accountants of the three Ranges ^{in question} drawing 60 Rs per mensem, according to the scale laid down in that G. O., the salaries of these accountants may range from Rs 50 to Rs 70 respectively.

2. Should this suggestion meet with the approval of the Government, I would
be,

Do 19th Aug 1872 No 4072
12th - 191-132

P. M. 1872 Madurai.

No 2937

From

Ch 4737

the District Engineer

8th Dec

To

the Secretary to Govt

P. M. E.

Madurai 27th

Received No 3014 1872.

Reports regarding the

grading of accountants

of the Department of

Public Works.

and to the District Engineer

recommend that the salaries be apportioned thus:-

Stenodermus maculatus *Stenodermus maculatus* - 70.

— 2⁹⁰ — Indigul — 2⁹² — 1⁹⁰. 60.

— 200 — (Pamphlet) — 200 — (P. 50).

I have the honor to be,

502

Yours most Obedt. Servant

(1000) 600 + 1000000000

District Engineer

P. W. 1872 Report
From ⁴¹¹⁷ Vol 2. 97.
The District Engineer
Madras

To
The Secretary to
Government

Dated 14th December 1872
Received 18th —

States certain
suggestions regarding
the grading of
Accountants in
the Ranges in the
Madras District.

N^o 373.

Special Eng. Engineer's Office
Madras, Vyttery
21st August 1872.

From,
The Special Executive Engineer
Madras

To,
The Secretary to Government
Department Public Works
Madras.

Sir,
Reference G. L. 1908 date 12th

Distant. With reference to the Controller's
proposition regarding Range Accountants
I am quite of opinion that his suggestion
is a good one in all respects except, that ^{it is} no
member of a Range Establishment should
be removed to another Range without con-
sent of the District Engineer; nor do I think
that in all cases, the Accountants ^{should} should
hold their grade in exact correspondence
with the classification of Ranges, for that
would very often lead to a deserving man
foregoing promotion rather than be moved
from a District where all his family and
friends might be residing, and also to heavy
travelling expenses being forced on his

transfer on promotion from a 2^d to a 1st Class Range, which it would take many months of difference of pay to compensate. I consider that promotion should be made irrespective of class of Range in which the individual may be employed.

2. In Ranges where work is heavy, it would be more fair to provide for it by extra establishment, than by higher pay to individuals; the higher rate being given solely for good service in any position that a man may have been called on to fill. No difference is made in the pay of the Executive Members of the Department because work is heavy, or light; and there does not appear any cogent reason why a different rule should be established in the Account Branch.

Have the honor to be
Sir,
Your most obedient servant

Robt. B. Newell, Major
Special Engr. Engineer
Wynand.

1872 Report
From No 4110
The Special Engineer
Hyderabad

To The Secretary to
Government
Q. P. W.
Madras

Dated 21st August 1872
Recd 24th *Hydrabad*

Offer his opinion
to the fact that this
position regarding
Range Accounts
and detail work

Wm.

is left to

P. W. D.

No: 1615

Proceedings of the Madras Government,
Under date the 187...

Read the following:

From.

The Controller of
P. & A. Accounts (H. E. No. 1849 of 12 Nov 72)

In his letter recorded
in H. E. No. 1908 of 12th
August 1872 Captain
Trail, who was then
officiating Controller
of Public Works Accounts
recommended that the
Accountants employed
in the Public Works
Department of this
Presidency

W. I.

Presidency should be placed on one list divided into grades for the purposes of promotion and transfer. The suggestion was referred to Superintendent Conners whose replies were finally remitted to Mr. Brock, the Controller, for report.

His Excellency in Council has had under consideration the replies of the officers who have been consulted on the subject and he quite concurs in the grounds on which Mr. Brock is adverse to the measure.

It is clearly inexpedient to place Range Accountants in subordination to the Controller's Office; and as moreover the nature of the accounts kept in the Range Offices is much simpler than that of the accounts compiled in the Head Office of Accounts it is unlikely that any amount of practice in the former will qualify for promotion into the latter; in which men of higher education and greater abilities have to be trained for its special work.

Under these circumstances,
and in the face of the
very decided opinion
expressed by Mr. Brock
against Captain Trail's
proposition, His Ex-
cellency the Governor
in Council is not pre-
pared to sanction its
adoption.

GMW

To the Controller
Dated 27/6/73

To the Controller. P.H. account.

Mr. John Director to present
for your consideration, and
as a specimen of your opinion
the accompanying letter.
is a piece of paper
from the Sup. Sup. with
reference to the system of
18th. Fair. In feeding
the accountants in the P.H.
I am to suggest that
you be informed the objection
to the system is chiefly that
it is the whole. You will
doubt any other method
which may seem to you
possible. Surely the true
main object is to have
it secured by the P.H.
to the "Hed Range Accountant"
and early training in
your office for the
future. W.J.

GMW

Memorandum
No 169

To
The Controller of Ordnance

Dated 21 Oct/2

No 293-94

No 1615-20th June/43

0/25574 1/18/1

The Controller of P.M.
Accounts

20 June 1865

Dear Sir

Accountants. Having

orders on letters from the

Joint Com. of P.M. Accounts

relating to the balance

of the funding of ac-

countants.