

(1) Number of pages _____

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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1249	(W)	Press
B.P. No.			Mis.
Dated	18-5-		1876

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
18th May 1876.*

No. 324. Read the following letter from Captain J. PENNYCUICK, R.E., District Engineer, North Arcot, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Vellore, 24th April 1876, No. 287 :—

With reference to G.O., No. 878 of 4th instant, I have the honor to request permission to point out, if I may do so without being supposed to pass beyond my province, certain inconveniences which are likely to arise from the appropriation of the Head Accountants of the Range Offices to form a separate account department, which appears from paragraph 3 of the order to be contemplated.

2. The present so-called Head Accountants are not merely Accountants but Managers and Heads of the office to which they belong, and are supposed to exercise a general supervision over the work of the other members of such offices.

3. In the smallest range it is necessary to have a subordinate of some intelligence and experience to fill this post, and, if the present Head Accountants are to be removed in order to provide a special class of Accountants pure and simple, it will be necessary to substitute for them men of equal standing, if the office work of the ranges is to be conducted satisfactorily. This course would involve an increase in the total cost of the department, which I do not suppose the Government have the slightest intention of incurring.

4. On the other hand, if the Head Accountants under this or any other title, are to continue attached to ranges, performing their general duties in addition to those of Accountants proper, but under the orders of the Examiner of Public Works Accounts, a friction of the most dangerous kind will be introduced in the working of the offices, and there will be incessant clashing of authority between the Examiner and the District Engineer.

5. The accounts of an ordinary range are not of sufficient importance to employ a man on Rupees 60 per month for them alone, and, so long as the accounts are compiled by ranges, there cannot be an account branch pure and simple without either a waste of money by paying men for work which does not occupy more than half their time, or a waste of efficiency by employing, say, two men on Rupees 30 to do work which would be better done by one on Rupees 60.

6. The Committee, of which I was a member, which met at Madras in September last, recognized the advantage of having the accounts compiled by a separate establishment, and, at the same time, the impossibility of having in each range an Accountant properly qualified to attend to them alone, without an altogether disproportionate increase in the total cost of the office establishments. The executive members were, if I remember rightly, unanimous in considering that it would be impossible to give up the Head Accountants for this purpose, and proposed that the accounts should be entirely compiled in the Examiner's Office, the establishment for the purpose being provided by the appropriation of the second Accountants of Range Offices and the District Accountants, who, it was thought, could conveniently be spared, if the Range Offices were relieved from the duty of compiling the accounts.

7. If, however, the head and not the second Accountants are to be appropriated for the proposed new account department, one of three consequences is sure to follow, that is, either the reduction to utter inefficiency of the Range Offices by the

12/5/76

Proceedings of the Madras Government, Public Works Department,
18th May 1876.

removal of their heads, an excessive increase of expenditure in order to provide such heads, or an incessant conflict of authority between the Examiner and the District Engineers if the Accountants are placed under his orders, and at the same time expected to continue their present duties of managers and heads of the offices.

8. It is not a sufficient answer to these objections to say that the system works in Bengal; the Bengal Division is much larger than the Madras Range, and it may be practicable there to have a special Accountant for each division, without unduly weakening the rest of the office establishment; but it is not practicable to do the same in each range.

9. It might be done easily enough, if the accounts were compiled by districts instead of by ranges, but this would be to neutralize one of the greatest advantages of the Madras system, namely, the almost entire freedom of District Engineers from all connection with accounts.

10. In point of fact, the two systems are so totally dissimilar, that it is useless to argue from one to the other; and it certainly seems a pity to strive after an uniformity which is not attainable, and would be very inconvenient if it were.

No. 325.

ORDER THEREON, 18th May 1876, No. 1,249.

ESTABLISHMENT, No. 27.

ORDERED to be recorded.

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

Encl. W. J. Loria.
Spare Copies

PUBLIC WORKS DEPARTMENT.

Office Note by the Examiner of P.W. Accounts
dated 4th April 1876.

Letter from the District Engineer North Arcot
No. 287 of 24th April 1876.

Letter from the Examiner of Public Works Accounts
No. 34 W dated 28th April 1876. inc. 1/1/76

FOR ORDERS.

Circulated for

I would recommend Capt. Pennington's orders.
Letter and make the experiment.

I can see no reason for
clashing with the Examiner
of P.W. Accounts. because the acts
are rendered to him direct
or why the duties of Manager
should not be performed
in addition to such work
which is acknowledged to
be not heavy in Ranges
as to prevent both duties being
efficiently performed by
one man. B.W.

Major Genl. R.E.
Secretary to Government.
P.W.D.

12/5/76

3 ✓
...
...
...
...
...

an essential part of the
programme, and there is no
fear of the two circles
intersecting - At any rate
it will be quite time to
consider the question when
they do.

L.L.F.
45

4 ✓
kept away together with all
reasoning built upon them -

The Acctt now bears the
same relation to the Rec. Officer
as the Cont. himself to the
Local Govt - Although appointed
by the Controller, the Acctt
carries out the whole of his duties
under the direct orders of the
Rec. Officer -

There is no more danger
of a conflict of authority between
the Commr. and the Dist. Insp.
or the Rec. Officer than there is
between the Local Govt & the Acctt
General - Each works in a
different circle - Once lay
down clear instructions
showing how far the authority
of each extends, and this is

GOVT
OF MADRAS.

187

PW
DEPT.

CONTROLLER, P.W. ACCOUNTS.

Mylapore, April 4th 1876.

OFFICE NOTE

To

W.

I think J.V.'s letter
no 2964 of 2-4-76 should be
recorded - There are, I think,
quite enough actual difficulties
to contend with, without having
purely hypothetical ones.

2. Capt Pennycook's
letter is written under a
misapprehension of fact - The
Accountant in Northern India
as well as in Madras is
Officiating Manager, Junior Clerk,
Head Clerk & General facturer,
and this understood, Capt
Pennycook's premises are

KEEP WITH.

Genl. No.

dated

137

NORTH ARCOT,

District Engineer's Office,

Mylapore 24th April 1876.

From

THE DISTRICT ENGINEER,

NORTH ARCOT,

To

The

Secretary to Government,

Public Works Department

Madras.

With reference to O.G. No. 878
of 4th instant I have the honour to re-
quest permission to point out if I may
do so without being supposed to pass beyond
my province, certain inconveniences
which are likely to arise from the
appropriation of the Head Accountants
of the Range Offices to form a separate
account department which appears from
para 3 of the order to be contemplated.

The present Head
Accountants are not merely accountants
but managers and heads of the Office
to which they belong and are sup-
posed to exercise a general supervision

over the work of the other members of such offices.

3. In the smallest Range, it is necessary to have a subordinate of some intelligence and experience to fill this post, and if the present Head Accountants are to be removed in order to provide a special class of accountants pure and simple, it will be necessary to substitute for them men of equal standing, if the office work of the Ranges is to be conducted satisfactorily. This course would involve an increase in the total cost of the Department which I do not suppose the Government have the slightest intention of incurring.

4. On the other hand, if the Head Accountants, under this or any other title, are to continue attached to Ranges, performing their general duties in addition to those of accountants proper, but under the orders of the Examiner of Public Works Accounts,

as friction of the most dangerous kind will be introduced in the working of the Office, and there will be incessant clashing of authority between the Examiner and the District Engineer.

5. The accounts of an ordinary Range are not of sufficient importance to employ a man on Rupees 60 per month for them alone, and so long as the accounts are compiled by Ranges there cannot be an account branch pure and simple without either a waste of money by paying men for work which does not occupy more than half their time, or a waste of efficiency by employing say two men on Rupees 30 to 40 work which would be better done by one on Rupees 60.

The Committee of which I was a member, which met at Madras in September last, recognised the

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-piled by separate statements,
and at the same time the impossi-
-bility of having in each Range an
-accountant properly qualified to
-attend to them alone, without an
-altogether disproportionate increase
-in the total cost of the office estab-
-lishments. The Executive mem-
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-unanimously in considering that it
-would be impossible to give up the
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-pose, and proposed that the accounts
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-Examiner's Office, the establishment
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-accountants of Range Offices and the
-District accountants, who, it was
-thought, could conveniently be
-spared, if the Range Offices were

relieved from the duty of compiling the
-accounts.

7. If however the Head, and not
-the second accountants, are to be ap-
-propriated for the proposed new ac-
-count department, one of three con-
-sequences is sure to follow, that is,
-either the reduction to utter ineffi-
-ciency of the Range Offices by the re-
-moval of their heads, an excessive in-
-crease of expenditure in order to pro-
-vide such heads, or an incessant
-conflict of authority between the
-Examiner and the District Engi-
-neers if the accountants are placed
-under his orders and at the same time
-expected to continue their present
-duties of Managers and heads of the
-Offices.

8. It is not a sufficient an-
-swer to these objections to say that
-the

Ed 4: Apr 1/76 No 878

Account of the

the appropriation of the

consequence of which

points out certain

enclosure June

No 287

Recd 25th April 76

Oct 24th

Charles

Public Works Dept

The Secretary to Govt

to North Street

The District Engineer

Ed 4: Apr 1/76 No 878

The Examiner for
favor of a draft C.O.
with any remarks he
may wish to offer.

AMW

28.4.76

No 1249 of 18 May 76

Ordered to be recorded

AMW

17.5

No 324/5

cu. 8/5/76 Otd 18/5/76

Despatch to 604 26-6-76

2964/CA

Gobt. of 1870 Madras.
PUBLIC WORKS.

To

For

By

Per

For

G. O. 15th May 1870 No.

1249

No. 324/5

Ant. P. B. 1870

Head Accountants of the
Range Offices to form a
separate Account Deptt

Letter from the D. A. M. S.
direct pointing out cer-
tain inconveniences which
are likely to arise from the
separate appropriation of the
revenue -

cc-0/2/76
Despatch to 26-6-76