(1) பக்கங்களின் எண்ணிக்கை 52.

(2) புதுக்கித் திருப்பிய நாள் 12.4.88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

10/6/88

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணி துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 3207 - ம அச்சகம் / பலவகை

நாள் : 2.4. 11. 1887 ~~198~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ACD

ஆவண. கா-1—18,000—15-6-87.

24th November 1887, No. 3207 W., Public Works.

3207

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 19th November 1887, No. 789.

* * * *

15. I come now to the cause which, of all those enumerated, is, I am inclined to think, directly and indirectly, most largely responsible for the unpunctuality; I mean the very general disregard by Executive Engineers of the rules as to payments being made by Executive Engineers and not by subordinate officers. Code paragraph 1573 distinctly says that "as a rule all disbursements will be made by the Executive Engineer," and in connection with particular classes of payments, code paragraphs 1371, 1818, 1829 (which extends the application of 1818) and 1830 prescribe that payments to contractors, suppliers and piece-workers shall generally be made by Executive Engineers; and the whole system of accounting is based on the supposition that these rules will be observed, that these payments will be made from the divisional office after examination of bills by a qualified accountant, properly assisted, having at hand all information necessary to enable him to test the legitimacy of each transaction; and in accordance with this supposition provision is made for keeping in the divisional office, *and there only*, such accounts as are necessary.

16. I may mention that when the Executive Engineer goes beyond exonerating the accountant, and indicates some positive cause of unpunctuality in the submission of monthly accounts, the cause stated is nearly always the unpunctuality or incompleteness of sub-divisional returns. It is perhaps possible that more might be done, even now, by insistance of the Executive Engineer, to secure punctuality on the part of sub-divisional officers; but I think it would be much better to relieve the sub-divisional office of all accounts work of which it is possible to relieve it, and especially of everything which—like compilation—necessarily involves time and delay. Possibly the sub-divisional clerk, when so relieved, might not have his time fully occupied, but that is, I fear, inevitable with a one-man establishment from which constant punctuality is expected.

17. In practice these rules are habitually and, I believe, very generally disregarded. Although quite recently reaffirmed, on the occasion of the issue of the last edition of the code, and though attention is continually called to them by this office, they are practically a dead letter. The breach of them is no doubt known to, and condoned by, Superintending Engineers; but the qualifications introduced into code paragraph 1371 by standing order No. 78 of 1887 were never, I think, intended to authorise the systematic and general, as distinguished from an occasional and special, breach of the rule. In many divisions—I am not sure that I might not say in most divisions—almost all payments are made elsewhere than from the divisional offices; they are made from offices which are not provided with the means—whether in establishment or otherwise—of properly keeping up the accounts and other records necessary for the orderly and regular conduct of the business in question; and the

result is that the material from which the divisional accountant is expected to compile the divisional accounts reaches him, as a rule, not only late, but in an incomplete and generally unsatisfactory condition.

18. Absence of vouchers, vouchers informal in this or that particular, mistakes in accounts, lateness of the accounts (from sub-divisional offices)—all these things give rise to references from the divisional to the sub-divisional office regarding matters that never ought to arise at all; references from the Examiner to the Executive Engineer on matters that the divisional office should be in a position to deal with have to be referred to the sub-divisional office, which not only gives trouble and involves delay, but considerably reduces the probability of a sufficient and final reply to the reference; the work of both offices is needlessly increased, and the sub-divisional office with its single clerk is so fully engaged with matters not supposed to concern it at all, that it has not time to do properly the work that properly belongs to it. It is as well to remember that unsatisfactory accounts and unpunctual accounts generally go together. The accounts are unpunctual because, from a variety of causes, there are difficulties in the way of preparing them properly and satisfactorily.

* * * *

Order—dated 24th November 1887, No. 3207 W., Public Works.

In his office note read above the Examiner, Public Works Accounts, discusses the causes which, in his opinion, tend to produce delay in the submission of accounts by Executive Engineers. Before considering the matter in detail, the Government desire to receive the remarks of Superintending Engineers on paragraphs 15 to 18 of the Examiner's note, and their opinion on the following points:—

(1) The officers in each division who ought to make payments and the limits of such payments.

(2) Whether the present sub-divisional office establishments are sufficient to deal with the increased work involved in any proposed increase of payments.

2. The replies will, on receipt, be considered by the Code Committee, and if they can agree in recommending the adoption of any rules calculated to remove the difficulties experienced, their remarks should be laid before Government for such further action as may be necessary.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
To the Examiner, Public Works Accounts.
" Code Committee.

Exd. J. Henriques.
Spare Copies

2/3209

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.
PUBLIC WORKS.

Dated November, 24th.

Encl.

Recd.

G.O, 24th Nov. 1887, No. 3207 W.

NOVEMBER.

Accounts

Orders on office note from the Examiner, Public Works Accounts, regarding the delay in the submission of — by Executive Engineers.

3/3207

ENCLOSURE.

STATEMENT showing the number of works accounted for in each division in December 1884, and dates proposed for submission of accounts.

Circle.	Division.	No. of works under each agency.				Dates proposed by Superintending Engineers		Dates by which complete accounts should reach the Examiner's office under present orders.
		Contract and petty contract.	Departmental labor.	Mixed.	Total.	Of despatch of accounts from Executive Engineer's office.	Of arrival in Examiner's office.	
I	Ganjam	6	16	...	22	16	24	20
	Rushikuliya	...	19	...	19	16	24	20
	Vizagapatam	...	26	...	26	17	23	20
	Godávari eastern	...	192	...	192	24	30	30
	Do. central	...	55	...	55	19	25	25
	Do. western	...	84	...	84	20	25	25
	Dowlaishwaram workshops ..	...	...	...	...	14	20	20
II	Kistna eastern	5	62	6	73	20	24	24
	Do. western	8	56	2	66	19	23	23
	Gudiváda	7	19	11	37	20	24	24
	Nellore	18	57	...	75	18	20	20
	Sangam project	10	64	...	74	19	21	21
	Buckingham canal	18	7	...	25	19	21	18
III	Kurnool	11	7	...	18	18	20	16
	Do. canal	2	5	1	8	18	20	20
	Bellary	15	31	...	46	19	20	20
	Cuddapah	5	15	...	20	19	20	16
	C. Project *	...	...	...	...	...	...	...
IV	Barur project...	10	12	...	22	17	19	16
	B. Project	...	4	...	4	17	18	16
	North Arcot †	28	15	4	47	20	21	21
	Coimbatore	29	12	...	41	20	21	21
	Nílgiri	...	41	5	46	20	22	22
	West Coast	28	10	...	38	24	25	25
V	South Arcot	32	51	...	83	20	21	21
	Chingleput	26	62	...	88	20	21	21
	Presidency	19	119	...	138	20	21	21
	Do. stores	...	...	...	...	20	‡ 20	20
	Do. workshops ...	...	...	...	...	20	‡ 20	20
VI	Trichinopoly	20	39	3	62	18	‡ 19	19
	Cauvery and Vennár ...	...	18	...	18	18	19	19
	Negapatam	20	51	...	71	18	19	19
	Madura	55	6	...	61	18	20	20
	Tinnevelly	27	37	2	66	18	21	21
	Tanjore	36	52	...	88	24	25	25
	Consulting Architect ...	8	8	7	23	20	20	20
	Madras Harbour	...	...	...	...	20	20	20

* Accounts compiled in Examiner's office. † Since transferred to V Circle. ‡ Dates of actual receipt.

4/3209

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From Superintending Engineer,	I Circle,	dated 24th February 1885,	No.	423 G.L.
,, ,, ,,	II ,,	,, 4th ,, ,,	,,	359 ,,
,, ,, ,,	III ,,	,, 30th January ,,	,,	2152.
,, ,, ,,	IV ,,	,, 16th ,, ,,	,,	10 E.W.
,, ,, ,,	V ,,	,, 16th February ,,	,,	4293.
,, ,, ,,	VI ,,	,, 15th January ,,	,,	1577 T.J.
,, Consulting Architect to Government,		,, 11th ,, ,,	,,	1523.

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th March 1885, No. 134 W.

The reports called for in G.O., No. 18 W., dated 6th January 1885, having been received from all Superintending Engineers, I have the honor to submit them in original with a statement giving in tabular form the number of works accounted for under each agency in the accounts of the several divisions for the month of December 1884, and the dates proposed by Superintending Engineers for despatch of accounts from Executive Engineers' offices, as well as the probable date of their arrival in Examiner's office, and to offer the following remarks thereon :—

2. *I Circle.*—Of the first three divisions, the amount of accounting in each of which has been pretty nearly the same, the average dates on which accounts have been received in this office from April to December compared with the proposed dates are as follows :—

	Actual average.	Proposed.
1. Ganjam	23rd	24th
2. Rushikuliya	20th	24th
3. Vizagapatam	19th	23rd

So that there will be a distinct loss of time in each case. I do not think it advisable, therefore, to concede any extension in these cases. In the next three divisions, the work is heavy and the distance is great; the time asked for may be allowed for the present. But I think when the normal cost system has been introduced, the increased establishment required for the Godávari eastern division sanctioned, the relief to Executive Engineers proposed in G.O., No. 3151 W., dated 23rd December 1884, afforded, and the plan of closing sub-divisional accounts when the sub-treasury closes, viz., the 24th or 26th, adopted, earlier dates may fairly be fixed for these divisions.

3. *II Circle.*—The time asked for may be allowed on the same understanding as above, except in the case of the Buckingham canal. The work of this division is chiefly done by contract. It appears to me that the accounts of this division may fairly be required to reach this office by the 18th of the month (see report by the Superintending Engineer, V Circle).

4. *III Circle.*—Kurnool and Cuddapah are light divisions. The accounts should reach this office on the 16th. The other dates may stand.

5. *IV Circle.*—Barur and B. Project divisional accounts should reach this office by the 16th. The other dates may stand for the present, but improvement will be expected hereafter as suggested in paragraph 2.

6. *V Circle.*—The dates proposed by the Superintending Engineer may be allowed.

7. *VI Circle, Consulting Architect and Madras Harbour.*—The proposed dates may be allowed, but Tanjore should improve hereafter.

8. It is of course to be distinctly understood that by the dates named *complete* accounts must be received, all vouchers accompanying.

ORDER—dated 23rd March 1885, No. 721 W., Public Works.

In their letter recorded in proceedings of Government, No. 18 W., dated 6th January 1885, the Government of India declined to sanction any general relaxation in the prescribed date for the submission of divisional accounts, but suggested that the dates should be settled from time to time by Superintending Engineers and the Examiner, so as to suit the circumstances of each division.

2. With their letters above recorded, Superintending Engineers have submitted their views on this point, and the Examiner, Public Works Accounts, has tabulated their recommendations, and submitted them with his own opinion and suggestions.

3. On full consideration of the subject, the Government accept the recommendations of Superintending Engineers as modified by the Examiner's suggestions. In the last column of the statement attached to these proceedings is given the date by which the complete accounts of each division should reach the Examiner's office, and the Government trust that, with the relaxation allowed in the case of the more heavily worked divisions, Executive officers will strive to render their accounts with punctuality.

4. It must be understood that the dates now fixed are tentative, and will be subject to consideration after the lapse of a year, when the subject will again be reported on generally by the Examiner, Public Works Accounts.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

5/3289

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 23rd.

Encl.

Recd.

G.O., 23rd March 1885, No. 721 W.

MARCH.

Divisional Accounts

Accepting the recommendations of Superintending Engineers as modified by the Examiner's suggestion for the submission of —

21st June 1886, No. 1560 W., Public Works.

6/3209

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th June 1886, No. 36 W. :—

Adverting to G.O., No. 721 W., dated 23rd March 1885, prescribing revised dates for submission of divisional accounts, subject to reconsideration after the lapse of a year, I have the honor to report that the arrangement has been in force during the year 1885-86, and that the following are the results.

2. In the accompanying statement, marked (A), is given the number of divisional accounts received after due date in 1884-85 under the old arrangement, compared with the number in 1885-86, under the new; showing that, whereas in 1884-85, 47 per cent. of the divisions used to be in arrears, in 1885-86 the percentage of arrears has risen to 55; so that, notwithstanding the additional time allowed, there has been a greater want of punctuality than formerly.

3. Thus, the opinion expressed in my office note, No. 323, dated 2nd August 1884, paragraph 10, has proved correct, and no advantage has been gained by the relaxation of rule. I would therefore suggest that the old rule be reverted to, and that Superintending Engineers be requested to propose such measures as may ensure its being properly carried out. Statement (B) attached shows the divisions which have been in arrears.

Enclosures.

A.

Comparative Statement showing the number of divisional accounts received within and after due dates during 1884-85 and 1885-86 (divisions the accounts of which are compiled in this office are omitted).

1884-85.

Number of divisions rendering accounts each month.		Number of accounts rendered *within* due date.	Number of accounts rendered *after* due date.
Month.	Total number of divisions.		
April 1884	37	20	17
May "	38	19	19
June "	38	22	16
July "	38	24	14
Aug. "	38	27	11
Sept. "	38	18	20
Oct. "	37	24	13
Nov. "	38	13	25
Dec. "	37	18	19
Jan. 1885	37	20	17
Feb. "	37	20	17
Mar. "	37	12	25
Total ..	450	237	218
Percentage ..	..	52·7	47·3

1885-86.

Number of divisions rendering accounts each month.		Number of accounts received *within* due date.	Number of accounts received *after* due date.
Month.	Divisions.		
April 1885	39	20	19
May "	39	17	22
June "	38	19	19
July "	37	13	24
Aug. "	37	11	26
Sept. "	37	15	22
Oct. "	37	12	25
Nov. "	37	18	19
Dec. "	37	17	20
Jan. 1886	37	23	14
Feb. "	37	24	13
Mar. "	36	11	25
Total ..	448	200	248
Percentage ..	..	44·6	55·4

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

Madras,
4th June 1886.

B.

Statement showing divisions and the average number of days in arrears in 1885-86.

	Divisions.	Due date.	Average Number of days in arrears.
I	Ganjam	20	13
	Rushikulya	20	6
	Godávari Eastern	30	6
	Do. Central	25	10
	Do. Western	25	3
	Dowlaishweram	20	3
II	Kistna Eastern	24	1
	Sangam	21	4
	Buckingham canal	21	3
III	Kurnool	20	4
IV	B. Project	16	2
	Coimbatore	21	2
	Nilgiri	22	2
V	South Arcot	21	2
	Presidency	21	2
	Do. Stores	20	3
VI	Trichinopoly	19	1
	Cauvery-Vennár	19	7
	Negapatam	19	4
	Ramnad	20	5
	Tank	20	3

Madras,
4th June 1886.

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

Order—dated 21st June 1886, No. 1560 W., Public Works.

The Examiner, Public Works Accounts, submits the report called for in paragraph 4 of G.O., No. 721 W., dated 23rd March 1885, relative to the results of the revised dates fixed for the submission of monthly divisional accounts.

2. The Government regret to observe that, instead of improvement resulting from the extended time allowed in the case of many divisions, there was generally a greater want of punctuality in 1885-86 than in the previous year. The divisions most frequently in arrears appear to be those named in the margin, the Ganjam division having been notoriously late in the submission of its accounts. His Excellency the Governor in Council cannot but regard this report with dissatisfaction, and must again direct the personal attention of Superintending Engineers to the matter. The results seem to show that the preparation of the accounts is not commenced until the due date is near at hand; whereas it should be impressed on Executive Engineers that their preparation should be commenced at the earliest possible date in the month, so that pressure and delay in their completion may be avoided.

Ganjam.
Rushikulya.
Godávari Eastern.
Godávari Central.
Sangam.
Kurnool.
Cauvery-Vennár.
Negapatam.
Ramnad.

3. The dates fixed in G.O., No. 721 W., dated 23rd March 1885, will remain in force for another year, and a report on the subject will again be made by the Examiner, Public Works Accounts, at the end of 1886-87. Since the date of that Government order, the Kurnool and Kurnool Canal divisions have been amalgamated; and the Superintending Engineer, III Circle, will report whether any extension of time is required in the case of the combined division. The Government are of opinion that more punctuality will be attained if the promotion of accountants and the annual increments to their salaries were made dependent on the regular submission of

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7/30

divisional accounts; and if, when the accounts of any division are late more than a certain number of times in the year, without satisfactory explanation from the Executive Engineer, the accountant concerned were to receive no increment.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent of Works, Tank Maintenance Scheme.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated June, 21st.

En

Recd.

G.O., 21st June 1886, No. 1560 W

JUNE.

Divisional Accounts

Orders on report by the Examiner, Publi
Works Accounts, on the results in 1885-8
of the revised dates fixed for the submissi
of —.

A

Comparative Statement showing the number of Divisional accounts received within and after due date during the years 1884-85, 1885-86, and 1886-87

(Divisions, the accounts of which are compiled in this office are omitted). 8 (32d)

Number of Divisions rendering accounts each month.	1884-85			1885-86			1886-87		
Month.	Total number of Divisions	Number of accounts rendered on due date.	Number of accounts rendered after due date.	Number of Divisions rendering accounts each month	Number of accounts rendered on due date.	Number of accounts rendered after due date.	Number of Divisions rendering accounts each month	Number of accounts rendered on due date	Number of accounts rendered after due date.
April 1884	37	20	17	39	20	19	36	17	19
May "	38	19	19	39	17	22	36	15	21
June "	38	22	16	38	19	19	36	16	20
July "	38	24	14	37	13	24	36	17	19
August "	38	27	11	37	11	26	36	21	15
September "	38	18	20	37	15	22	36	16	20
October "	37	24	13	37	12	25	35	16	19
November "	38	13	25	37	18	19	34	14	20
December "	37	18	19	37	17	20	34	14	20
January 1885	37	20	17	37	23	14	34	18	16
February "	37	20	17	37	24	13	34	14	20
March "	37	12	25	36	11	25	30	9	21
Total	450	237	213	448	200	248	417	187	230
Percentage	-	52.7	47.3	-	44.6	55.4	-	44.8	55.2

Madras }
19th November 1887 }

W J Hunter
Major R.E.
Examiner. P. W. Accounts
Madras

R.P. 19/11.
19/11

B

Statement showing divisions and the average number of days in arrears in 1886-87.

	Divisions	Due date.	Average number of days in arrears.	Remarks.
I	Ganjam	25	5	} Since amalgamated.
	Rushikulya	25	10	
	Vizagapatam	20	4	
	Godavari Eastern	30	20	
	Godavari Western	25	2	
	Dowlaishwaram Workshops	20	9	
	Godavari Central	25	4	
II	Kistna Eastern	24	3	
	Kistna Western	23	1	
	Gudivada	24	1	Since amalgamated with Kistna Eastern
	Nellore	20	1	
	Sungum	21	4	— " — " — with Nellore
	Buckingham Canal	21	1	
III	Bellary	20	1	
	Cuddapah	16	1	
V	Stores Presidency	20	2	
	Presidency	21	1	
	Workshop Presidency	25	5	
VI	Trichinopoly	19	2	
	Tanjore	25	1	Since amalgamated with Tanjore
	Cauvery and Vennar Regulator	19	7	
	Negapatam	19	2	
	Madura	20	1	
	Tinnevelly	21	1	
	Consulting Architect	20	1	
	Madras Harbour	20	3	Since made over to Harbour Trust Board
	Tanks	20	1	Since amalgamated with Divisions concerned

Madras
19th November 1887

Major R.E.
Examiner. P. W. Accounts
Madras
G.P. 19/11. 19/11

[C. No. 8.]

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(320)

GOVT. OF MADRAS } 1887. { P. W. DEPT

EXAMINER, P. W. ACCOUNTS.

1

Madras, 19 November 1887.

Office Note No. 789

Encl 2

To
W.

21 NOV

24 Nov/87, No 3207 W

Keep-with Genl. No.
dated 188 .

With reference to para 3 of G. O. No. 1560 W, dated 21st June 1886, I now submit two statements (in Form A and B as before) relating to the unpunctuality in the submission of divisional accounts, from which it will be seen that there has not, on the whole, been any improvement whatever as compared with the results in 1885-86.

2. With regard to the opinion expressed by Government, in the order above quoted, as to the expediency of withholding annual increments from those accountants whose accounts are frequently late without a satisfactory explanation from the Executive Engineer, I feel bound to say that, in my opinion, in many cases the responsibility for the unpunctuality

1000—12-5-87.

is hardly, if at all, attributable to the accountants, and that even when it is so attributable it is, under existing circumstances, almost impossible to bring the responsibility home to them.

3. In all cases of delays exceeding three days, references have been made to Executive Engineers for explanation, and they have always exonerated the accountants from blame. I do not wish to lay undue stress on these replies of Executive Engineers, as confirming my own views, because there is no doubt that an Executive Engineer must often be, as regards such matters, very much at the mercy of the accountant; but making every allowance for this, and admitting that there are probably cases, and perhaps a good many cases, in which the accountant is in truth partly, or even entirely, responsible for the delay, it appears to me that the general unpunctuality can be sufficiently accounted for by other considerations; or, at any rate, that it is so far accounted for by other

already stated that, in my opinion, it is not desirable that the accountant should be the recognised manager of the office — supposing, which I doubt, that as a rule any recognised manager is necessary — and that whether he is, or is not, personally qualified for the post; because, on the one hand, I do not see my way to enforcing the responsibility of the accountant for duties other than those properly connected with the accounts of the division, and, on the other hand, it will be difficult to enforce even his personal responsibility for duties clearly connected with the accounts, as long as he is charged with other recognised duties which give him even a colourable excuse for neglecting the former. Mr Rainier, who for several years has conducted most of the inspections of divisional offices, complains that in some cases the extended duties thus imposed on the accountant have led to the almost complete disregard by him of his primary duties in connection with the accounts, which are left entirely to irresponsible assistants, whilst the accountant has become so completely the office manager that he knows very little about the accounts. On the other hand, I consider it essential that it be clearly understood that the accountant is not, by order of the Executive Engineer or of any body else, to be placed in subordination to the head clerk or to any other subordinate member of the office, whether or not such member is appointed manager of the office.

8. I am quite aware that opinions differ on this point. In most provinces the accountant is generally recognised as, under the Executive Engineer, the head of the divisional office; and my predecessor considered it essential that he should be so. I believe however that a very little consideration will convince any body that at any rate the present Madras plan is not a good one; and that the accountant should either be always ~~be~~ manager, or never manager; that his duties should be the same wherever he goes; and that it is most undesirable that he should be liable to the degradation — as he always regards it — of being suddenly reduced to a subordinate position at the whim of the Executive Engineer. The very fact that the relative positions of the accountant and the head clerk are thus undefined and transposable is, I believe, a fertile ~~[illegible]~~ source of jealousies and misunderstandings, and of intrigues and manoeuvres to supplant one another, to the detriment of the work of the office. And if the accountant is to be manager, always, he must always be fit for the position, and I am sure that many of our accountants are not fit for the position.

9. The question of the "training" of accountants is one which I shall have to refer to again when replying to the reference made in G.O. No. 2610 W, dated 4th October 1887 in connection with the remarks of the Government of India regarding the scale of the establishment of this office. I will only now say

(a) that, the training which a newly appointed accountant can receive in the central office being of very little use as a preparation for the duties of a divisional accountant, it is very desirable, if not absolutely essential, that all candidates should before admission as accountants, have served at least two years as assistants or apprentice accountants in a divisional office.

(b) that during the first few years of their service as full accountants they ought to be under much more constant supervision (from the central office) than can possibly be secured by annual, or even half-yearly, inspections, and that they should therefore always be posted in the first instance to divisions easily accessible from Madras, suitable arrangements being made for frequent inspections by an experienced accountant of high grade, or perhaps I should rather say frequent visits, the object being assistance rather than inquiry. To a great extent this is a matter which is in the Examiner's own hands; but by no means entirely so.

10. The want of a good manual for the guidance of divisional accountants, is a point to which I have already several times referred in forwarding recent reports of inspections of divisional offices. Attempts in this direction have no

causes, that it is scarcely possible in any individual case to fix the responsibility on the accountant in a way which would justify his being punished by withholding his increment or otherwise; and granting that the accountant is often inefficient I think that his inefficiency is not always his own fault.

4. The causes which are in my opinion, directly or indirectly, responsible for the general unpunctuality are, as follows:-

(a) the absence of direct responsibility on the part of the accountant;

(b) the absence of any definite specifications of the duties of an accountant;

(c) want of proper training of accountants.

(d) the want of a sufficient manual for the guidance of accountants

(e) certain minor defects in the account procedure as prescribed or permitted by the Code;

(f) a very general disregard by the executive of certain other rules of procedure on which the account system is based; and

(g) the want of prompt information — with a view to prompt suppression — of irregular practices.

5. With regard to the first point, Government has already expressed a desire that effect should be given to the provisions of Code para

378,and it is therefore unnecessary to say more about it at present.

6. As to the next point it is evident that the direct responsibility of the accountant cannot be properly and fairly enforced unless his duties are clearly defined; and, assuming that the *raison d'être* of the accountant is to be found in the fact that the Executive Engineer has to account for cash and stores entrusted to him,and that the duties of the accountant should be confined to matters arising out of that circumstance,and to correspondence connected therewith,there should not I think,be any difficulty in defining his duties,specifying the documents with which he should deal, and fixing his relations with the other members of the office. There is probably no divisional office in which the duties of the accountant even when thus limited will not provide plenty of work for one man, and very few in which he will not require a good deal of assistance.

7. With regard to the relations of the accountant with other members of the office I have elsewhere

suppliers and piece-workers shall generally be made by Executive Engineers; and the whole system of accounting is based on the supposition that these rules will be observed,that these payments will be made from the divisional office , after examination of bills by a qualified accountant,properly assisted, having at hand all information necessary to enable him to test the legitimacy of each transaction; and in accordance with this supposition provision is made for keeping in the divisional office,*and there only*,such accounts as are necessary.

16. I may mention that when the Executive Engineer goes beyond exonerating the accountant,and indicates some positive cause of unpunctuality in the submission of monthly accounts,the cause stated is nearly always the unpunctuality or incompleteness of sub-divisional returns. It is perhaps possible that more might be done,even now,by insistance of the Executive Engineer, to secure punctuality on the part of sub-divisional officers; but I think it would be much better to relieve

the sub-divisional office of all accounts work of which it is possible to relieve it, and especially of every thing, which — like compilation — necessarily involves time and delay. Possibly the sub-divisional clerk, when so relieved, might not have his time fully occupied, but that is I fear inevitable with a one-man establishment from which constant punctuality is expected.

17. In practice these rules are habitually and, I believe, very generally disregarded. Although quite recently re-affirmed, on the occasion of the issue of the last edition of the Code, and though attention is continually called to them by this office, they are practically a dead letter. The breach of them is no doubt known to, and condoned by, Supg. Engineers; but the qualifications introduced into Code para 1371 by Standing Order No. 78 of 1887 were never I think intended to authorize the systematic and general, as distinguished from an occasional and special, breach of the rule. In many divisions — I am not sure that I might not say in most divisions — almost all

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16/3509

doubt been made from time to time; but they have only been spasmodic efforts, and there has been no sustained endeavour to correct and modify these "memoranda" or "manuals", or whatever they may have been called, in correspondence with the changes introduced, from time to time, into the Codes and rules of procedure, or to supplement them according to the indications of daily and monthly experience. Moreover these memoranda have never been, in my opinion, real manuals. They have been little more than collections of Codal and other rules bearing on matters which especially concern the accountant, and so far they have been very useful no doubt, but they have not attempted, as a manual should, to go into the detail of an accountant's work, and to show him how, and in what order, to do it.

11. That the thing has never been done is no doubt entirely due to the fact that there has never been leisure and establishment to do it; but a good manual, always up to date, is in my opinion very necessary help even to the most experienced accountant, and an absolutely essential

instrument in the training of young accountants; to say nothing of the very great assistance it must be to the central office in dealing with mistakes and faults of divisional accountants; and, if we are ever to have really efficient accountants, special measures should, I think, be taken for the preparation of a really sufficient manual, with proper precautions for its future upkeep.

12. With regard to slight defects of the system prescribed or permitted, two points occur to me at present. The first is that the Code lays down that the compilation of accounts of sub-divisional stock transactions shall up to a certain point be done in sub-divisional offices. This is I believe a very frequent cause of delay in those divisions in which there is stock. It would I think be much better that all compilation should be done in the divisional office.

13. The other point is that the Code allows work abstracts to be prepared in sub-divisional offices. As a matter of fact they are I believe

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now very generally, though not always, prepared in the divisional office, but it is open to any Executive Engineer at any moment to revert to the practice of having them prepared in sub-divisional offices. Moreover the form appears to have been originally drawn up on the supposition that they should and would, up to a certain point, be so prepared. It should be ruled, I think, that work abstracts are invariably to be prepared in the divisional office, and if that should be definitely settled the form could perhaps be slightly modified so as to facilitate the process of preparation.

14. This also is a matter on which there is some difference of opinion; and I freely admit that if the sub-divisional officers were all provided with establishments in every way sufficient for the purpose — i.e. sufficient both in number and in qualifications — and if it were as easy in cases of default to bring to book half a dozen sub-divisional clerks as one accountant (or his assistant), it would be better, as originally intended, to have work

abstracts prepared in the sub-divisional office in respect of all matters within the cognizance of the sub-divisional officer; but, as things actually are, I think it is most important to relieve the sub-divisional officers of everything in the way of compilation, and to require from them absolutely nothing except simple statements of transactions as they occur, as to which it should not be difficult for the Executive Engineer to insist upon and to secure punctuality.

I5. I come now to the cause which, of all those enumerated, is, I am inclined to think directly and indirectly, most largely responsible for the unpunctuality; I mean the very general disregard by Executive Engineers of the rules as to payments being made by Executive Engineers and not by subordinate officers. Code para I573 distinctly says that "as a rule all disbursements will be made by the Executive Engineer", and in connection with particular classes of payments, Code paras I37I, I8I8, I829 (which extends the application of I8I8) and I830 prescribe that payments to contractors, payments are made elsewhere than from the divisional offices, they are made from offices which are not provided with the means — whether in establishment or otherwise — of properly keeping up the accounts and other records necessary for the orderly and regular conduct of the business in question; and the result is that the material from which the divisional accountant is expected to compile the divisional accounts, reaches him, as a rule, not only late, but in an incomplete and generally unsatisfactory condition.

I8. Absence of vouchers, vouchers informal in this or that particular, mistakes in accounts, lateness of the accounts (from sub-divisional offices) — all these things give rise to references from the divisional to the sub-divisional office regarding matters that never ought to arise at all; references from the Examiner to the Executive Engineer, on matters that the divisional office should be in a position to deal with, have to be referred to the sub-divisional office, which not only gives trouble and involves delay but considerably reduces the probability of a sufficient and final reply to the reference; the work of both offices is needlessly increased, and the sub-divisional office with its single clerk is so fully engaged with matters not supposed to concern it at all, that it has not time to do properly the work that properly belongs to it. It is as well to remember that unsatisfactory accounts and unpunctual accounts generally go together. The accounts are unpunctual because, from a variety of causes, there are difficulties in the way of preparing them properly and satisfactorily.

19. In so far as the unpunctuality is traceable to difficulties caused by departure of the executive from the prescribed practice on which accounts procedure is based, it is I think of the greatest importance that there should be the means of promptly detecting all such irregular practices, with a view to promptly suppressing them. Annual inspections seem to be of comparatively little use for this purpose; moreover it is evidently better to prevent the establishment of such practices by prompt notice of individual acts tending thereto. What is required is, in the first place, that the monthly accounts, and the documents accompanying them, shall themselves disclose the existence of any tendency of the sort, and this could I think be easily arranged with regard to most matters in connection with them when there is a tendency to irregularity; and in the second place, that Government and other authorities shall insist on the observance of the rules for the time being in force.

20. Setting aside minor defects of the system, which, with the approval of Government, can be very easily remedied; the causes which, apart from culpable inefficiency or neglect on the part of the accountant, are, in my opinion, responsible for the unsatisfactory condition of the accounts, of which the unpunctuality is only one symptom, are practically reducible to two, namely, the inefficiency of the accountants owing to causes beyond their own control, and the disregard by the executive of rules on which the account procedure is based; and unless

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Government is prepared to insist on the due observance of the rules for the time being in force, whatever they may be, I do not think the efficiency of the accountants or the condition of the accounts can be materially improved. If the accountants are to be efficient they must be trained to some system, which is only possible, and when done only useful, on condition that the prescribed practice, on which the account system is based, shall be observed by the executive. If the sub-divisional officer is, in practice, to do almost everything that the Code reserves for the Executive Engineer, the accountant should be in the sub-divisional office, as he used to be in the old "range office" of twelve or fifteen years ago, instead of in the divisional office; and the accounts might as well come directly from the sub-divisional office to the Examiner. If and when rules for the time being in force are proved to be really impracticable they can be altered; whereas, if they are allowed to remain a dead letter, it is not worth while for any body to be at the trouble of proving that they are impracticable, or of suggesting practicable modifications, but none the less the Examiner, in inspection reports, in objectionable items statements, and in audit notes, has to keep up a perpetual stream of complaint, which however little useful effect it may produce, gives a great deal of trouble, and causes much irritation.

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P.W.C. No. 9457

Gen. 2

Recd 21.11.87

VP/990

I agree to some extent with D.W. but I am not sure how far the rules in the Code to which the Exr. refers are disregarded. I think it would be well to send paras 11 to 16 of the Exr.'s note to S.E. for remarks, asking at the same time for their opinion on other points named by D.W. It seems to me that when these replies are received, the Code Committee had better discuss the subject & if they can agree in recommending the adoption of any rules which will tend to remove the difficulties experienced, their remarks should be laid before Govt. before orders are passed on this report.

26/11/87

VP/390

PUBLIC WORKS DEPARTMENT.

E MADRAS GOVERNMENT.

UNDER date the

READ the following

H.E. No. 789 dt: 19th Novr /87

From the statements
ubmitted by the Examiner
P.W. Accounts it would
ppear that there has been
o general improvement
during 1886-87 in the rendering
accounts over the results
f the previous year. In
885-86 the number of accounts
ubmitted in time was 44.6
nd in 1886-87 it was 44.8.
.... The following divisions
were on an average 5 days
nd upwards in arrear.

Ganjam } since amalgamated
ishikulya }
Godavari Eastern
Dowlaishwaram Workshops
Presidency Workshops
auvery & Vennar Regulators,
d of these, the Godavari
Eastern

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character of the forms -

As regards payments, I think that at least every Sub-divisional Officer should have the necessary authorities; & further the [illegible] ought not to have more of his time taken up with office work than absolutely necessary.

I would suggest that the opinion of S.E.s be asked on the following points:

(1) The officers in each division who ought to make payments & the limits of such payments.

(2) Whether the present Sub Divl office establishments are sufficient to deal with the increased work involved in any proposed increase of payments.

(3) Whether any accounts now compiled in the Sub Divl office could be sent direct to the Exr.'s office for compilation there

[illegible]

~~X/X/~~

22/329

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

Office Note from the Examiner P.W. Accounts } H.E. No. 789 dt. 19th Novr /87

From the statements submitted by the Examiner P.W. Accounts it would appear that there has been no general improvement during 1886-87 in the rendering of accounts over the results of the previous year. In 1885-86 the number of accounts submitted in time was 44.6 and in 1886-87 it was 44.8.

2 ... The following divisions were on an average 5 days and upwards in arrear.

Ganjam } since amalgamated
Rushikulya }
Godavari Eastern
Dowleishweram Workshops
Presidency Workshops
Cauvery & Vennar Regulators.

And of these, the Godavari Eastern

Eastern Division was especially unpunctual, being 20 days in arrear on an average.

3.. The Examiner discusses at some length the causes which, in his opinion, tend to produce delays. They may be divided into (1) those for which the Accountant is responsible (2) those for which the Ex: Engineer is responsible.

4.. In regard to class (1) it would appear that while there is much that is within the competence of a good accountant to rectify, other matters are, owing either to want of training or the absence of well defined responsibility, beyond his control. The remedy in these cases, rests, to some extent, in the hands of the Examiner, and the Government will be prepared to accord their approval to such well considered and definite proposals as can be carried into effect without additional cost or undue derangement of existing systems of work.

5.. As regards class (2), much stress is laid on the practice which prevails of looking to Sub Divisional offices for the preparation of statements and accounts which could be better done in the office of the Ex: Engineer himself, where there is a regular accountant and other assistance available. The Govt. concur with the Examiners in the opinion that no account work which can be equally well done in the Ex Engr's office should be devolved on the Sub Divisional officer. This principle being accepted, the Examiner will proceed to frame such Standing Orders to the Code as will insure practical effect being given to it.

6. But the cause which more than anything else tends to unpunctuality in the

the submission of accounts, is, the Examiner considers, the disregard by Ex Engrs of the Code regulations prescribing that payments shall as a rule be made by the Ex Engineer himself and not by subordinate officers. Occasional departure from the rule is permitted by Code para 1371 as revised by Standing Order 78 of 1887, but the application of the exception would seem to be greatly more extended than was originally contemplated. This is an irregularity which the Government will look to Supdg Engineers to check.

7. Other minor causes of delay are indicated, and these, with the more important suggestions, will be communicated to all officers of the Department for information, and action where practicable.

R.S.

Superseded

GO 3156 of 24

To The Examr P.W. Accounts
" Consg Architect to Govt
Supdg Engineers

Genl Accts

PUBLIC WORKS DEPARTMENT.

No 3207 W

22/3/20

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 24th Nov/87

READ the following

Paras 1 to 18 being printed

Office Note from the Examiner P.W. Accts A E No 789 d/ 19th November 1887.

In his Office Note read above the Examiner P.W. Accounts discusses the causes which, in his opinion, tend to produce delay in the submission of accounts by Executive Engineers. Before considering the matter in detail, the Government desire to receive the remarks of Superintending Engineers on paras

15

15 to 18 of the Examiner's note, and their opinion on the following points.

(1). The Officers in each division who ought to make payments and the limits of such payments.

(2). Whether the present Sub-divisional office establishments are sufficient to deal with the increased work involved in any proposed increase of payments.

The replies will, on receipt, be considered by the Code Committee, and if they can agree in recommending the adoption of any rules calculated to remove the difficulties experienced, their remarks should be laid before Government for such further action as may be necessary.

24.11.87

24/11/87

Despd 29/12

To
The Supg. Engineers
" Examiner Pt. Accts.
" Code Committee

9457

Govt. of 1887 Madras

PUBLIC WORKS.

25/11/87

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Dated

Recd.

G.O. 24 Nov No. 3207.W

Accounts

Orders on office note

with Expl. of Mr Ant...

regarding the delay

in the ~~[illegible]~~ Outside pains

of ———— Wig

Ex Engr