(1) பக்கங்களின் எண்ணிக்கை 96

(2) புதுக்கித் திருப்பிய நாள் 20-6-88

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.	
மு. கோப்புத் தாள் எண். 1335	அச்சகம் பலவகை
நாள் : 7.5.1888	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

தவணை, எச-1—18,000—15-6-87.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

Office Note from the Examiner, Public Works Accounts, dated Madras, 27th February 1888, No. 1113.

I now beg to submit the report called for in para. 5 of G.O. No. 2610 W., dated 4th October 1887, regarding the alleged excessive cost of the accounts establishment of this office.

2. I must, in the first place, remind Government that, under special arrangements made with the knowledge and approval of the Government of India, an additional grade of 5th-grade accountants was introduced in Madras some ten years ago, and that the scale of accountants has since that date been regulated solely with reference to the money limit arrived at by calculating the scale according to the established proportion for an establishment of accountants of four grades only. Thus for 31 divisions the number of sanctioned divisions excluding Coorg, but including Rushikulya, the established proportion, according to the Government of India rule, would be 43 accountants with salaries aggregating Rs. 6,990 a-month; whereas in Madras, we should have 58 accountants with the same aggregate salaries. The arrangement above referred to was adopted for special reasons; it was considered (*vide* para. 15 of the report of the Code Committee, dated 12th October 1875), that, in view of the admitted inferior quality of the divisional accountants it would be desirable to depart from the usual system of compiling the divisional accounts, and to carry out the greater part, if not the whole, of the compilation in the central office, employing for the purpose a staff inferior in quality, but numerically larger, than the corresponding establishments elsewhere. As a matter of fact, no change whatever was made in the system of compiling and auditing the accounts: and it may well now be a question whether it is not desirable to abandon the peculiar arrangements in respect of establishment originally adopted in the expectation of a change which was never made,—and for my own part, I am convinced that it is desirable,—but there can, I submit, be no ground for expecting, or requiring, that the re-organised establishment of the central office shall be less costly than corresponding establishments elsewhere,—a result which, if the scale of pay is to be the same as elsewhere, can only be arrived at by making the establishment numerically weaker.

3. In the second place, I would remind Government that until just eight years ago the strength of the establishment of accountants in the central office was arrived at,—according to the general rule then laid down by the Government of India,—by allowing one accountant for every *two* divisions, one additional for any fraction, and one extra. By Government of India Resolution of the 14th November 1879, printed with G.O. No. 3061 W., dated 1st December 1879, the strength was reduced to one accountant for every *three* divisions, one additional for any fraction, and one extra;

and the grounds relied upon, in support of this very considerable reduction of strength, were, as stated in para. 7 of the Resolution,—

(*a*) that the total expenditure of the Public Works Department would be largely reduced in the future;

(*b*) that the minute scrutiny bestowed upon the divisional accounts might be lessened; and,

(*c*) that more frequent and more searching inspections of divisional offices might be effectively substituted for clerical scrutiny in the central office.

4. In connection with the alleged expectation of reduced expenditure, I have had a statement prepared comparing the departmental expenditure for the five years ending 1878-79, that is, the five years preceding the reduction of establishment, with that for the five years just ending, taking grants for expenditure in 1887-88; and excluding Harbour Works and Famine outlay, both of which were dealt with by special establishments; excluding also expenditure on State Railway Surveys which has occurred only in the later series of years; and excluding the expenditure of Coorg; I find that the total outlay accounted for to this office was approximately 426 lakhs in the five years ending 1878-79 against 427 lakhs in the five years ending 1887-88. So far therefore as the reduction of establishment was based on an expectation of reduced expenditure, it has not been justified by results. I find moreover that it is only in the accounts establishment, including the clerical establishment of the Examiner's office, that the reduction made in 1880 has been permanent. Excluding special famine establishments, the average cost of establishments under Direction and Construction has been slightly higher since 1879 than it was before.

5. With regard to the expectation of dispensing with some part of the scrutiny given to the accounts, I can safely affirm that the expectation has not been realised; and that, on the contrary, the more searching inspections, in recent years, by the Deputy Accountants-General, Public Works Department, and by the Deputy Auditors-General, have given rise to additional requirements in the way of scrutiny of the material received in the central office, whilst in Madras the bulk of this material has comparatively recently been materially increased,—and very properly and necessarily increased,—by considerably limiting the amount of expenditure left unvouched for under the convenient description of "departmental expenditure."

6. With regard to the results expected from personal inspections of divisional offices, I will only say that, in my opinion, while such inspections are very useful, they are no substitute for the constant scrutiny mechanically applied in the central office. Indeed, in my opinion, one of their principal uses and principal results is to bring to light additional points to which the steady mechanical scrutiny of the central office may be advantageously applied, or with regard to which the scrutiny already applied may, with advantage, be extended. I very much doubt whether even the audit of travelling allowance claims of subordinates is more economically conducted on the present system than it could be in the central office, and I do not believe that it is, or can be, as efficient.

7. On the whole, then, I venture to think that the expectations relied upon to justify the feasibility of the reductions ordered in 1879 have been signally falsified, and I am confirmed in this opinion by the fact that not very long ago the Accountant-General, Public Works Department, in his circular letter No. 925 E., of 9th September 1885, called upon all Examiners to furnish a statement showing the then sanctioned scale and, side by side, the scale as it would be if increased to (A) one accountant for every $2\frac{1}{2}$ divisions or (B) one accountant for every 2 divisions *plus* in either case, one for a fraction and one extra. The Accountant-General, Public Works Department, added "in the alternative scale A and B, you may enter any accountants that may have already been sanctioned, or that you may consider absolutely necessary, stating your reason, for * * * * or for * * * * or as a reserve to take the place of absentees." The Accountant-General, Public Works Department, no doubt also asked for a statement of any consequent practicable reductions of clerical establishment, but none the less, this circular must, I think, be taken as admitting by implication that already the sanctioned scale of accountants is generally too small.

8. The precise bearing of the above remarks on the question at issue may not at first sight be very clear. The question is whether any, and if so what, reduction is possible in (*a*) the accounts and (*b*) the clerical establishment of this office, both of which, in the opinion of the Government of India, appear excessive. I presume that the Government of India looks only to the cost and efficiency of the office, and that, provided the required standard of efficiency is maintained for a given cost, it is a matter of indifference to them whether the establishment is numerically large or small, and I have therefore thought it right to point out that the *cost* of the establishment of accountants is regulated by the same rule as in other provinces, and that there is reason for thinking that even the scale so regulated is generally too low.

9. The proposals which I am about to make provide for a considerable reduction of the number of accountants, but they provide also for an eventual increase of the mean pay of the accountants; and therefore, whilst I believe that these proposals, if accepted, will tend to greater efficiency,—and, indeed, that some such changes are absolutely necessary in order to obtain a really efficient staff,—I am not at all confident that there is any great possibility of reducing the aggregate cost of the central office establishment, without impairing its efficiency.

10. Excluding the two temporary accountants sanctioned for test audit work, the total number of accountants at present employed in the central office (including temporary absentees) is twenty-seven, of whom two are so-called temporary accountants, and they are distributed as follows in the several branches or sections of the office:—

Branches and Sections.	Grades of Accountants.						
	1st.	2nd.	3rd.	4th.	5th	Temporary.	Total.
	Number employed.						
Audit	..	2	4	4	7	2	19
Establishment	1	..	..	2	1	..	4
Budget and Booking	..	..	1	..	..	..	1
Exchange Accounts	..	..	1	..	..	..	1
Capital and Revenue	..	1	..	..	..	..	1
Code	1	..	..	..	..	..	1
Total ..	2	3	6	6	8	2	27

The Code branch is really little more than an expression as far as establishment is concerned, and the one accountant shown as employed in it is the Chief Accountant, who is also in superior charge of the Budget and Booking, and Exchange branch, and of the Capital and Revenue branch and of a section of the Audit branch.

11. More than two-thirds of the accountants have hitherto been employed in the Audit branch, that is, examining and auditing divisional accounts, and I am of opinion that there is room for a considerable numerical reduction in this branch. This branch has hitherto been divided into four sections, each of which has been under the immediate charge of a 2nd or 3rd-grade accountant, and further under the superior charge of the Deputy Examiner, and Assistant Examiners and senior Accountant (Honorary Assistant Examiner). In each section, there have been (in addition to the accountant in charge), three or four accountants, all, with one exception, of the 4th and 5th grade, each of whom, assisted by one clerk, deals with the accounts of two or three divisions; so that each section deals with the accounts of seven or eight divisions. The divisional accounts are thus overhauled, in the first instance, by a 4th or 5th-grade accountant, assisted by a clerk; this work is then gone over again and checked by a 2nd or 3rd-grade accountant; and these in turn by a Deputy or Assistant Examiner, who finally passes the accounts.

12. I do not think the arrangement is a good one; there is both waste of power and delay in doing the same thing over and over again; and there is no guarantee either for uniformity of practice in the several sections. I propose therefore to do away with the division of the branch into sections, except so far as such division corresponds with a distribution of the superior charge between the Deputy and

Assistant Examiners for convenience of supervising the audit of the monthly accounts. I propose to place one 2nd-grade accountant in general charge of the branch, through whom all questions of principle and all general references on matters of account will be submitted to myself, whilst all ordinary matters will be disposed of once for all in accordance with standing rules, and subject to final passing by the Deputy or Assistant Examiner, by the accountant who first examines the divisional accounts. I consider that, if the auditing accountants are efficient men, and if the divisional accounts are fairly well prepared, a single auditing accountant, assisted by one clerk, should be able to deal on an average with the accounts of about four average divisions: the number of accountants required in the Audit branch would therefore be nine, that is, eight auditors and one superintendent.

13. In the Establishment branch there are at present four accountants. I consider that two should be quite sufficient. The Superintendent of the branch must be as now one of the two senior accountants, and there should be one other accountant qualifying himself to take temporary charge of the branch during the absence of the permanent superintendent. The remainder of the staff may consist of clerks; indeed, it practically does so now, as two out of the four nominal accountants are hardly accountants in the proper sense of the term, they having throughout their services been attached continuously to the Establishment branch.

14. The Budget and Booking, the Exchange account, and the Capital and Revenue branches of the office might, I think, be amalgamated, under the superintendence of a 2nd-grade accountant, with one accountant of lower grade to assist him, the remainder of the staff consisting of clerks.

15. On the other hand, the work in connection with the Code is very heavy. It is much more than the Chief Accountant can attend to himself, without unduly interfering with his general duties, and I consider that an extra accountant should be allowed for this work.

16. Still excluding temporary accountants for test audit, and without making any provision for a reserve to take the place of absentees, and for special contingencies, the total strength required for the central office and thirty-two divisions, including Coorg and Rushikulya, would then be as follows:—

Central Office—	
Chief Accountant	1
Audit branch	9
Establishment branch	2
Budget, Booking, Exchange and Capital and Revenue branches	2
Code branch	1
	15
Divisional offices	32
Making a total of Accountants	47

17. Accountants seldom take furlough, and no reserve is required to take the place of absentees on furlough; and when an accountant of the central office takes privilege leave, it is generally possible to do without a substitute for a short time; but if a divisional accountant goes on privilege leave, it is most desirable that it should always be possible to replace him by a competent accountant without upsetting the central office. A central office reduced to the lowest limits can hardly be expected to provide not only for its own absentees, but also for the absentees of an outside staff of twice its own number. Moreover, the Code (Government of India Code, Chapter III, para. 141, and Madras Code, 371) requires that if the accounts of a division get into arrears,—in Madras at present the majority of them are, as Government is aware, generally more or less in arrears,—the Examiner is required to send additional accountants to remain until the arrears are brought up and the accounts put in order. I do not think it is desirable that this rule should remain a dead letter, as it must if the establishment of the central office is fixed at the lowest number capable of carrying on the work under normal circumstances. Taking

everything into consideration, I think an addition of two accountants is the very least that should be allowed for this and for absentees; but if the Government of India should be pleased to allow two permanent, instead of two temporary, accountants for test audit, I should be satisfied with an addition of three altogether.

18. For thirty-two divisions, the total strength of the establishment of accountants would then be fifty, arrived at as follows:—

For the Central Office—		
Chief Accountant		1
Establishment branch		2
Budget, Booking, &c.		2
Code		1
Test audit and reserve		3
	Total	9
Audit branch, at one for every four divisions and one extra		9
		18
For 32 divisions		32
	Total	50

I would however point out that, for any probable limits of fluctuation in the number of divisions, the requirements of the central office, except in the Audit branch, are practically fixed. The Audit branch requires one accountant for every four divisions, and one extra as superintendent; and it would, I think, be only reasonable to allow also one extra for every fraction of half or more; the other branches and the reserve require a fixed establishment of nine accountants, so that including the superintendent of the Audit branch, the *fixed* establishment should be ten accountants. I would therefore ask that the total establishment may be fixed as follows:—

For the divisional offices, one for each division; for the central office, one for every four divisions *plus* one for any fraction of half or more, *plus* 10.

19. The establishment that would be allowed under the rule now proposed, and the establishment allowed by the present rule for a number of divisions varying from 28 to 33 are shown side by side in the following table:—

Basis of calculation.	Number of Divisions, including Coorg.											
	28		29		30		31		32		33	
	Scale allowed by the two rules, present and proposed.											
	Present.	Proposed.	Present.	Proposed.	Present.	Proposed.	Present.	Proposed.	Present.	Proposed.	Present.	Proposed.
One for each division	28	28	29	29	30	30	31	31	32	32	33	33
For Central Office.												
One for every 3 or 4 divisions	9	7	9	7	9	7	10	7	10	8	10	8
One for a fraction	..	..	1	..	1	1	..	1	1	..	1	..
Extra number	1	10	1	10	1	10	1	10	1	10	1	10
For test audit	2	..	2	..	2	..	2	..	2	..	2	..
Extra for Coorg	1	..	1	..	1	..	1	..	1	..	1	..
Total	41	45	43	46	44	48	45	49	47	50	48	51

N.B.—Two accountants are now allowed for Coorg, which is a province as well as a division, and consequently before applying the divisor 3 in the second line, the number of divisions given above must, in each case, be reduced by one, in order to get at the figures according to the present scale. For purpose of comparison, I have been obliged to show the accountants for test audit as allowed permanently, and this slightly exaggerates the number according to the present rule, and even then, the

numbers asked for are decidedly larger than those allowed by the present rule; but taking into account the incidental reduction of certain extra allowances, the aggregate cost of the proposal will be appreciably less than that of the present establishment.

20. Under Madras Public Works Department Code, para. 510, a charge allowance of Rs. 20 a-month is given to every 5th-grade accountant in effective charge of the accounts of a division. Such charges will disappear altogether under the proposed arrangements. The reduction of about ten in the number of accountants in the central office will considerably reduce the amount payable for Presidency allowance and Presidency house-rent. And if Government is prepared to apply to Madras the principle of the rule in the note to para. 24, chapter I, volume I of the Government of India Public Works Department Code, an appreciable further saving may be effected. In my opinion, persons born in or near Madras, and permanent residents of that town, are sufficiently compensated by the grant of Presidency house-rent, and it is unnecessary to give them Presidency allowance in addition.

21. Taking as a basis of comparison, the establishment required, according to the two scales, for 31 divisions and Coorg, which is the number actually sanctioned as from 1st April 1888, the comparison will stand as follows:—

According to the present scale 47 accountants as per table in para. 19 distributed as follows in the five grades of the Madras scale:—

—	Number.			Rate of pay and allowances.			Aggregate pay and Allowances.			
	In divisions.	Central office.	Total.	Mean salary.	Presidency allowance.	Presidency house-rent.	Salary.	Presidency allowance.	House-rent.	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Grade	..	2	2	400	..	20	800	..	40	840
Second ,, ...	..	4	4	295	50	20	1,180	200	80	1,460
Third ,, ...	3	7	10	200	50	10	2,000	350	70	2,420
Fourth ,, ...	12	8	20	115	30	10	2,300	240	80	2,620
Fifth ,, ...	17	10	27	57½	15	5	1,552½	150	50	1,752½
Total ..	..	..	..	..	..	..	7,832½	940	320	9,092½
Charge allowance of 5th-grade accountants ..	..	..	..	..	..	..	..	..	..	340
Grand Total ..	..	..	..	..	..	..	..	..	..	9,432½

According to proposed scale, supposing the rule as to Presidency allowance to remain as it now is, 50 accountants as per table in para. 19, distributed in the four grades of the Government of India scale:—

—	Number.			Rate of pay and allowances.			Aggregate pay and Allowances.			
	In divisions.	Central office.	Total.	Mean salary.	Presidency allowance.	Presidency house-rent.	Salary.	Presidency allowance.	House-rent.	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Grade	..	2	2	400	..	20	800	..	40	840
Second ,, ...	..	4	4	295	50	20	1,180	200	80	1,460
Third ,, ...	5	7	12	200	50	10	2,400	350	70	2,820
Fourth ,, ...	27	5	32	115	30	10	3,680	150	50	3,880
Total ..	..	..	..	..	..	..	8,060	700	240	9,000

showing a saving of Rs. 432½ per mensem, or disallowing Presidency allowances for inhabitants of Madras, 50 accountants, distributed in four grades as above.

—	Number.			Rate of pay and allowances.			Aggregate pay and Allowances.			
	In divisions.	Central office.	Total.	Mean salary.	Presidency allowance.	Presidency house-rent.	Salary.	Presidency allowance.	House-rent.	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Grade	..	2	2	400	..	20	800	..	40	840
Second ,, ...	..	4	4	295	50	20	1,180	200	80	1,460
Third ,, ...	5	7	12	200	50	10	2,400	350	70	2,820
Fourth ,, ...	27	5	32	115	30	10	3,680	150	50	3,880
Total ..	..	..	..	..	..	..	8,060	700	240	9,000

showing a saving of Rs. 742½ per mensem.

22. It will be observed that, in the above comparison, I have adopted, for the purpose of calculating the proposed establishment of the central office, a sliding scale differing from that now sanctioned, my scale being based on what appears to be the actual requirements of the office, and allowing a *fixed* establishment of 10 accountants, irrespective of fluctuations in the number of divisions. I may point out that, in the matter of results, this sliding scale compares very favorably with either of the scales suggested in the above-quoted circular of the Accountant-General, Public Works Department, which circular, as I have already mentioned, is a virtual admission of the probable insufficiency of the establishment calculated according to the present rule. The comparison is shown in the following table, in which the test audit accountants are still shown as permanently entertained, but, on the other hand, no allowance whatever is made for a reserve as suggested, and apparently allowed to be probably necessary, in the circular of the Accountant-General, Public Works Department:—

Basis of calculation.	Number of Divisions excluding Coorg.					
	28	29	30	31	32	33
	Scale of Accountants.					
A. Present rule	43	44	45	47	48	49
B. 1 per Division + 1 for 2½ divisions + 1 for fraction + 1	45	46	47	49	50	52
C. 1 per Division + 1 for 2 Divisions + 1 for fraction + 1	47	49	50	52	53	55
D. Proposed rule	46	46	48	49	50	51

N.B.—The above numbers against lines A, B and C include two accountants for Coorg and two for test audit, in addition to the number obtained by applying the rule indicated in the first column to the number of divisions excluding Coorg.

23. If we must be tied down by the present rule for calculating the scale, there is nothing more to be said about the matter; and probably the establishment had better remain as it is; but if we are not necessarily to be tied down by the present rule, I venture to think it will be best to adopt a new rule based on a careful consideration of the actual circumstances and requirements of the case, and of the extent to which the establishment required for the central office is really dependent on, or independent of, the number of executive divisions; and, in my opinion, the numbers given by the proposed rule are the least with which the work of the Accounts branch of this Presidency can be efficiently conducted; and I consider that, within the probable limits of fluctuation of the number of divisions, the office requires a fixed number of ten accountants, irrespective of fluctuation of divisions, and an addition of one accountant for every four divisions. I must, however add that the ultimate numerical reduction now proposed will only be feasible on the supposition that arrangements can, and will, ultimately be made for ensuring—

(1) that the accountants, both in the divisional offices and in the central office, shall be thoroughly efficient; and,

(2) that the former shall work under conditions which will enable them to bring their efficiency to bear with full effect upon their work.

24. I should be glad if I could avoid all reference to the personal qualifications of the existing staff of accountants; but this is hardly possible. In dealing with the causes of the unpunctuality of the accounts, it was unnecessary to refer to any cause of the inefficiency of the accounts establishment excepting such as are independent of the personnél of the staff; because no question of re-organisation was then under consideration; but as soon as it is proposed to reduce the numerical strength of the establishment, the importance of individual efficiency is greatly increased, and it is no longer possible to sink considerations of personal fitness.

25. The present staff includes no doubt some very efficient men, but I do not think the majority of accountants of the lower grade, either now are, or are ever, likely to become thoroughly efficient accountants; and I trust Government will not think that, in saying this, I am only expressing a hastily-formed opinion of my own. I may say that this opinion is shared by those of my assistants who are qualified by general and local and personal experience to gauge the capacities of the staff whether in the divisional offices or in the central office. I would, moreover, remind Government that a considerable number of the present staff are the very same men who were described in para. 13 of the report of the Code Committee in 1875 as "ill-paid and inefficient accountants," and that little or no change has since been made which was really likely to attract and keep a better class of men, or to ensure any better training for the new recruits.

26. It is true that, since 1875, the establishment of accountants has been graded; and that the salaries of the four higher grades are now the same as the salaries of the four grades of accountants in other provinces; there is therefore for every accountant on the establishment a *possibility* of rising, as an accountant, to a position carrying a salary of Rs. 550 a-month; and no doubt the subordinate Accounts branch of this Presidency now offers greater *initial* attraction than it formerly did; but the introduction of the 5th grade of accountants, and the increase of numbers, coupled with the condition of keeping the cost within the limit allowed for the numerically weaker, but better paid, establishments of other provinces, so greatly reduce the probability of an accountant ever attaining to the higher grades, that it is difficult to retain any really good men. In order to explain this, it is only necessary to place in juxtaposition the actual scale of Madras accountants and the scale as it would be for the same number of accountants according to the grade proportions obtaining elsewhere, thus:

—	Mean salary.	Number in each grade		Total salaries drawn in each grade.	
		In Madras.	Elsewhere.	In Madras.	Elsewhere.
	Rs.	Rs.	Rs.	Rs.	Rs.
First Grade	400	2	3	800	1,200
Second ,, ...	295	3	4	885	1,180
Third ,, ...	200	8	14	1,600	2,800
Fourth ,, ...	115	16	35	1,840	4,025
Fifth ,, ...	57½	27	..	1,553	..
Average or Total ..		56	56	6,678	9,205

For such an establishment of 56 accountants, the average monthly salary would be Rs. 121 in Madras and Rs. 164 elsewhere. These figures show moreover that, if he remains in Madras, an individual accountant's chances of ever getting beyond the lowest or commencing grade of other provinces is quite insignificant.

27. The facts stated above show, I think, that there is no reason to expect that the accountants of the present day should be, as a body, any better *absolutely* than they were when the Code Committee reported in 1875. In order however to understand the probable *relative* efficiency of the present staff of divisional accountants, it is necessary to remember that when the Committee reported in 1875 there were altogether ninety or more divisions or ranges. The work of those ninety and odd divisions is now done by thirty divisions, or less; and probably the work of each division is on an average three times, and in some cases it is a great deal more than three times the

average work of one of the old ranges. Of course, the accounts work of a division does not increase in quite the same ratio as the executive work, and in many cases the accountants now have one or two or more assistants; but it is probably no exaggeration to say that on an average, the purely accounts work that a divisional accountant is now required to do, or to supervise, is more than double what it was in 1875, and in many cases, he is further required to be the manager of the divisional office. If the average accountant was in 1875 so inefficient that it was considered necessary that the central office should be organised on a novel and peculiar system in order to grapple with the results of his inefficiency; and if scarcely anything has in the meanwhile been done towards securing a better class of recruits, and giving them a better training; whilst the accountant's work has been more than doubled; it seems improbable that the average divisional accountant can now be really efficient.

28. My own opinion, I need hardly say, is based on observation of the work turned out by the accountants; but beyond pointing out the very general unpunctuality, and the excessive number of points requiring notice in audit notes,—the average for the last year was about forty a-month in each division, which is three or four times as many as one might fairly expect,—I cannot well do anything to make the quality of the accountants' work obvious to Government.

29. The first step towards securing efficiency should, in my opinion, be the adoption of a scale of pay calculated to attract a superior class of men. In the Secretariat offices and in the office of the Accountant-General, Madras, only graduates of the University are entertained, and I think we should endeavour to introduce a condition which would enable us to similarly limit admission to the Accounts branch of the Public Works Department. When the Code Committee reported in 1875, they were confronted by the difficulty of having to provide accountants for ninety and odd divisions. They saw that it was useless to ask for ninety and odd divisional accountants, with a corresponding establishment for the central office, say altogether 140 accountants with a mean salary of Rs. 164 a-month, which would have been the result of their adopting the scale of accountants' pay obtaining elsewhere; and seeing no prospect of a reduction of the number of divisions, they proposed to arrange for doing the greater part of the work of compilation, that is to say, a large part of the usual work of the divisional accountants in the central office, and employing for the purpose, in the central office, a staff numerically very large, but of inferior quality. As a matter of fact, although Government accepted the recommendations of the Code Committee, (1) no change whatever was made in the system of working, whereas (2) the number of divisions was, not very long afterwards, reduced to approximately what it now is. It is not quite clear why, when the one and only difficulty,—the difficulty caused by the great number of divisions,—was removed, steps were not at once taken to secure a really efficient establishment, instead of perpetuating the system of working with a staff of admittedly "inefficient accountants." I think this should now be done as soon as possible. The scale of pay in force elsewhere should be adopted in its entirety. If this is not done, if the conditions of service are allowed to continue in any way less advantageous than those obtaining elsewhere, the difficulty of retaining good men will continue.

30. The second requirement is a good system of recruitment; and in order to do this, it is, in my opinion, essential that there should be a class of apprentice accountants. Before any man is appointed to the charge of the accounts of a division, he ought to serve at least eighteen months or two years in a subordinate position in a divisional office. No training that he can get in the central office is, by itself, of the slightest use as a preparation for the independent charge of the accounts of a division; and in the absence of a class of apprentices, it becomes necessary either to recruit the staff of accountants from the ranks of clerks at present employed as assistants to divisional accountants, or to submit to the inconvenience of posting new accountants to charges for which they are at the outset utterly unqualified, for which, indeed, inasmuch as they get no regular training, and have to learn up their work in the best way they can, few, if any, of them ever do become really qualified. Some few very good men have no doubt been recruited from the ranks of divisional and subdivisional clerks, but I do not think that as a body they are at all likely to

furnish eligible recruits for the establishment of accountants: and my predecessors must apparently have been of the same opinion, for I find that about two-thirds of the accountants appointed by them during the last seven years have been outsiders, who must either have been posted at some stage to divisional charges for which they were quite unfit, or else retained permanently in the central office, which is almost as objectionable. I have no doubt that my predecessors were quite alive to the inconvenience of the course to which they were driven, and I presume that they adopted what they considered the least objectionable of two alternatives. If Government should be inclined to think that my opinion as to the initial uselessness,—or worse than uselessness,—of a new accountant without previous divisional experience is singular, I would refer them to the Government of India circular No. 52 of 1874 and to the Accountant-General's (Public Works Department) circular No. 36 of 1874 (general series) on the subject of apprentice accountants.

31. The number of apprentices should be so fixed, with reference to the probable yearly number of vacancies in the establishment of accountants, as to ensure, as a rule, at least two years' preliminary training for each apprentice. This would necessitate having five or six apprentices; and they should, I think, be guaranteed appointments as probationary accountants after three years' satisfactory apprenticeship. The cost of the apprentice class would only, to a very slight extent, be additional cost, as they would take the place of men who must otherwise be employed under some other name.

32. With regard to the pay of apprentices, I should wish to fix it at a rate which would enable me to adopt the rule of some of the Secretariat offices and of the office of the Accountant-General, Madras, and to restrict appointments to graduates of the University; and this could be done well within the limits laid down at the end of para. 2 of the circular of the Accountant-General, Public Works Department, No. 36 of 1874. Apprentices should not be exempted from the entrance examination prescribed in Code, para. 146, except so far as already exempted under existing rules in consideration of having passed some equivalent test, but it should be sufficient for them to pass it during the first 18 months of their apprenticeship; they might also be required to pass the divisional test examination, either as apprentices or as probationary accountants, within three years from date of first admission as apprentices. In the case of University graduates, any age limit should be applied at the time of admission as apprentices, and not at the time of permanent appointment to the accounts establishment [*see* again para. 2 of the Accountant-General's (Public Works Department) circular quoted above], but the limit might be reduced to 24 or possibly 23 years.

33. But for the fact that one establishment is controlled by the Government of India, and the other finally by the local Government, it would be a matter of indifference whether the apprentice class is treated as part of the accounts establishment or as part of the clerical establishment. In either case, the cost will be the same, and it will be chargeable to Provincial funds. But inasmuch as the proposals for re-organisation of the establishment of accountants must be considered as a whole, it will be convenient, for the present at any rate, to treat apprentices as part of the accounts establishment; not however forgetting that they will be taking the place of, and doing work now done by, clerks; for which reason it seems unnecessary at present to go further into the cost of the apprentice class.

34. Another matter of, I think, great importance in connection with the question of efficiency of accountants, is the desirability of doing away once for all with the class of temporary accountants; and I venture to hope that, should Government agree with me, they will press the matter on the Government of India. I have not the slightest objection to temporary hands when they can be got with the required qualifications, and in dealing with the clerical establishment, I shall most probably propose the entertainment of temporary establishment on a considerable scale; but I submit that the expression "temporary accountant" is altogether a misnomer. I do not think there is such a thing as a temporary *accountant* to be got. You cannot pick up a ready-made Public Works Department accountant in the streets, nor can you really test his qualifications, and still less can you train him, in a day, or even in a few

months. Moreover even the most temporary division is generally intended to last for some years. Of the so-called temporary divisions at present constituted, the present Periyár Project Division will certainly last for six or seven years; as will also probably the one or two additional Periyár Project Divisions which will be formed next year; whilst even the Ramnad Division may, I suppose, be expected to last as long as the minority of the present Zemindar, that is, for another two years. These so-called temporary divisions are generally formed for the purpose of carrying out some large work, the execution of which will necessarily take several years; and when one such work is finished, it generally happens that some other is begun, and another temporary division is formed; practically, therefore, the total number of divisions remains pretty much the same, and at the very worst the result of doing away with temporary accountants, and regulating the scale of permanent accountants according to the total number of divisions, whether so-called permanent or so-called temporary, would be that perhaps one accountant would be supernumerary for a few months once in three or four years; and even the trifling extra expense thus caused would be reduced by suspending the appointment of apprentices as proposed above, whenever there is a supernumerary accountant.

35. Even, as regards the temporary accountants sanctioned for test audit purposes, I venture to point out that they are required for inspection purposes for quite two-thirds of the year, even allowing no time for preparation and finishing of, and that for another two months they can always be very usefully employed in dealing with the extra work of the annual accounts; and that for the other two months of the year, they might well be allowed as part of the reserve admittedly necessary (*vide* circular letter No. 925 E. of 9th September 1885, from the Accountant-General, Public Works Department) "to take the place of absentees."

36. I cannot think that the very doubtful, and in any case very trifling, economy to be effected by providing so-called temporary accountants to meet the requirements of test audit and on account of so-called temporary divisions, should for a moment be set against the great inconvenience of having always on the staff of nominal accountants four or five men who are not accountants at all; indeed, I feel bound to point out that, with the numerically-reduced staff that I am now proposing, it might be impossible to carry on the work properly, unless every man of the accounts staff is really an efficient accountant; and I venture to hope that Government will very strongly press upon the Government of India the desirability of dropping the temporary accountants. It matters comparatively little just now; because admission to the Accounts branch is now generally through such, in the first instance, temporary appointments; the newly-admitted men are, in any case, untrained, and it does not matter whether they are temporary or permanent; but should Government adopt my main proposals, a few years hence, when entrance to the Accounts branch is through the apprentice class only, with the intention that the staff of accountants shall consist only of trained men, it may be a very serious matter if the central office staff, of nominally, say, fourteen trained accountants, actually consists of only nine trained accountants and five non-descript individuals practically useless for accountants' work.

37. In my Office Note No. 789, dated 19th November 1887, reporting on the causes of the unpunctuality of the divisional accounts, I also mentioned, as necessary or desirable for the making of efficient divisional accountants, a good manual for their guidance and frequent supervision by a thoroughly-experienced and competent accountant in the case of junior men newly appointed to divisional accounts charges. With regard to the latter point I am not at all sure that the scale of establishment suggested above would admit of this frequent supervision; but it might at any rate be tried; and in any case it must be some years before the proposed scheme could come fully into force. As regards the manuals, both for divisional accountants and for the central office, I do not think there is any likelihood of such manuals being prepared within any reasonable time, unless special arrangements are made for the purpose. It is now five or six years since the Accountant-General, Public Works Department, directed the preparation of such a manual for each Examiner's office, and though the matter has never been lost sight of, it has never yet been found possible to make any progress in the matter. Should Government be disposed to entertain

any such proposals, I shall endeavour shortly to submit proposals for a small temporary establishment, such as could be sanctioned by the Local Government, with a view to getting this very necessary piece of work done. The temporary establishment would, of course, be employed to assist in the general work of the office, whilst one or two competent hands are told off for the special work in question.

38. The second condition mentioned in para. 23 is that the divisional accountants shall work under conditions which will enable them to bring their efficiency to bear effectively upon their work. In my Note on the unpunctuality of the accounts, I have dealt at length with the difficulties arising from the circumstances that, in many, if not in most, divisions the whole or the greater part of the business which forms the subject-matter of the accounts, and which in theory and according to Code rules, should be done in or from the divisional office, is in practice done in or from the subdivisional office; and since then, the replies received from the Superintending Engineers to the reference made regarding mode of payment, have made it clear that it is only in very few divisions that any pretence is made of observing the Code rules on the subject. I now desire to point out that, whenever and so far as this state of affairs does exist, we are now attempting to carry on the accounts work on a system which was distinctly condemned by the Code Committee in 1875, and we are, moreover, attempting this under conditions much less favorable than those contemplated by the Committee. In paras. 16 to 20 of their report, the Code Committee discussed,—only to reject it,—the system of compiling the accounts "be an account-ant attached to the district." The present divisions are, in most cases, simply the old "districts," and the present subdivisions are the old "ranges," and whenever and to the extent that the subdivisional officer transacts the same business,—I am referring of course only to business which leads to accounts,—which in former years was transacted by the range officer, the present system of compilation of accounts is the very same "district" system that was condemned by the Code Committee, with this single difference, that, whereas they contemplated having eventually in each district a thoroughly-competent and trained accountant, we attempt to work the system with practically the same inefficient, untrained accountants apparently considered by them unfit to deal properly with the comparatively limited accounts of the old range office.

39. I should be the last to suggest that the convenience and requirements of executive procedure should be subordinated to considerations of accounting. I only ask that the executive procedure may be *definitely fixed*, in order that the accounts system and the establishment of accountants may be organised accordingly. In my proposals for re-organising the accounts establishment, I have assumed that the Code rules on the subject of method of payments will be enforced at any rate to such extent as may be necessary to ensure that the material for the accounts shall be punctually and completely rendered to the divisional office; and on this assumption, the proper place for the accountant will be the divisional office. But if it should be settled that the subdivisional officer ought to be, as he very generally is, the responsible disbursing officer, then the proper place for the accountant will be the subdivisional office, and the accounts establishment and the subdivisional establishments should, I submit, be organised accordingly, and the question of number and salaries must be entirely reconsidered. I do not however believe that Government will, for a moment, be prepared to consider proposals for such an establishment as would be required to work this system properly. The one thing which seems to me altogether inadmissible is that it should practically be left to the local officers to settle whether the Executive Engineer or the subdivisional officer shall be the responsible disburser; because this makes it impossible to organise the accounts establishment, and the accounts work, in any way whatever.

40. I believe that by adopting some such plan as that suggested in my office Note No. 1039 of 7th February 1878, there would be no difficulty in strictly carrying out the spirit of the Code rules, without any of the inconvenient qualifications and limitations involved in the use of an expression such as "as far as practicable," which is very liable, even with the very best intentions, to be taken to mean "as little as practicable." The essential thing, from the executive point of view, seems

to be that the actual paying officer shall be brought as close as possible to the contractor or other payee; so that the latter may not be required to go to a distant divisional office to receive payment; on the other hand, the essential thing, from the accounts point of view, is that contract certificates, suppliers' bills and generally documents on which payments,—other than payments of labor and really trifling occasional payments,—are made, shall be examined and checked, and, if necessary, revised by a competent establishment before payment instead of after payment, and that when, after payment, they become vouchers, they shall be ready and available for submission *with the accounts*, instead of as is now too often the case, weeks and even months after the accounts. Both the requirements would be met by allowing, not only the subdivisional officer, but any other suitable subordinate to make such payments either on the order of the Executive Engineer or after scrutiny of the bills in the divisional office; and on this plan the subdivisional officer being relieved from all responsibility in connection with any such payment, excepting such as follows from his responsibility for measurements, would be relieved from the necessity of keeping any but the very simplest accounts of his disbursements. It is possible that, under such a system, payments might be delayed a few days; but seeing how common, even now, are delays of a month and more, this would not, I think, be a very serious matter, and I am inclined to think that these few days would be made up in some way. I believe, in the end, the general run of payments would be expedited rather than delayed; because the subdivisional officer would have nothing to do, in connection with payments, except to certify to work done or materials supplied; whereas it now has to go into question of previous payments, &c.

41. With the permission of Government, I propose to postpone the submission of proposals regarding the clerical establishment of my office, pending orders on the proposals now submitted. The two establishments,—accounts and clerical,—supplement each other, and until I know whether, or to what extent, if at all, my proposals in respect of the establishment of accountants are likely to be approved, I am not in a position to say, with any confidence, what clerical establishment will be required. All that I can promise is that I shall not submit any proposals involving an eventual increase of aggregate cost.

42. As I am not now asking sanction for any definite number of accountants with reference to any specified number of executive divisions, it is unnecessary,—and indeed impossible,—for me to submit any proposal statement in the prescribed tabular form. I shall do this, if necessary, when final orders have been passed on the general proposals now submitted.

43. Also I have not thought it necessary to say anything at present as to the way in which the re-organisation, if sanctioned, can best be carried out. The change must necessarily be a gradual one, and probably the only step that can be taken immediately,—supposing the proposals to be sanctioned,—will be the entertainment of a certain number of apprentice accountants.

44. In conclusion, I trust that when passing orders on this Note, Government will not lose sight of the matter referred to in the concluding portion of para. 37,—the establishment required for the early preparation of manuals for divisional accountants and for the central office.

ORDER—dated 7th May 1888, No. 1334 W., Public Works.

In the Note recorded above, the Examiner, Public Works Accounts, discusses at great length the question of reduction in the number and cost of the staff of accountants in the Madras Public Works Department, to which attention was drawn by the Government of India in para. 7 of their letter recorded with G.O. No. 2610 W., dated 4th October 1887.

The subject of the clerical establishment of the Examiner's office, which was also referred to by the Government of India, is not dealt with, for the reasons given in para. 41 of the Examiner's Note.

2. The Examiner admits that the number of accountants in this Presidency is in excess of the scale allowed elsewhere, and also in excess of actual requirements. He therefore proposes a reduction of numbers, but inasmuch as in this Presidency there is one lower grade of accountants than under the Government of India, he proposes to adopt the scale of salaries in force in other parts of India. He hopes by raising the pay for the junior men to attract men of considerably higher attainments than he can at present procure, and thus to increase the efficiency of his establishment. He proposes also to do away with Presidency allowance in the case of accountants born in or near Madras, and permanent residents of that town.

3. The present staff of accountants is distributed as follows :—

In the Central office—		
Permanent men	27	
Temporary for test audit work	2	
Permanent for Coorg	2	
	—	31
In divisions		32
		—
Total ..		63
		—

4. By re-arrangement of work in the central office, the number employed there can be reduced; and, taking the number of divisions as 32, the following is the scale which the Examiner proposes :—

In Central office—		
Fixed scale	10	
For divisional audit	8	
	—	18
In divisions		32
		—
Total ..		50
		—

5. This scale is three in excess of the number allowed under present rules of the Government of India, as shown in the detailed statement appended in para. 19 of the Examiner's Note. The saving in cost would be Rs. 742-8-0 per mensem as shown in para. 21, or Rs. 432-8-0 if Presidency allowance is continued.

6. As regards the higher rates of pay proposed under the Examiner's scheme, it may perhaps be necessary in other parts of India to fix the minimum salary at Rs. 80; but in this Presidency, experience in other departments as well as in the Executive branch of the Public Works Department, leads to the conclusion that the services of men of education and respectability can be secured for much less. The necessity for employing as accountants only graduates of the University, as proposed by the Examiner, is not apparent.

7. The Examiner does not think the majority of accountants of the lower grade are now, or ever likely to become, thoroughly efficient, and refers to the report of the Code Committee in 1875 where they are described as "ill-paid and inefficient accountants." The Government do not admit that they are ill paid, and if they are inefficient they must be removed and better men obtained; a higher standard of examination for admissions into the Accounts branch being, if necessary, prescribed. There seems no reason why well-educated men should not come forward in numbers to compete for appointments in a department where the higher grades receive from Rs. 250 to Rs. 450 a-month.

8. As for the initial uselessness of a new accountant without previous divisional experience, referred to by the Examiner, it may be remarked that the Accounts branch is not singular in this respect. An overseer fresh from the Civil Engineering College, an Assistant Engineer from Cooper's Hill, and beginners in other departments, also require practical training, but when placed under a good officer they soon learn their work.

9. The Government, moreover, do not see why temporary accountants should not be employed in the same way as temporary upper subordinates and engineers; and a saving of pensionary charges thus effected.

10. As regards the withdrawal of Presidency allowance from men belonging to the Presidency town, the Government will not object to the Examiner's proposal if he is satisfied that it can be carried out without inconvenience.

11. The conclusions which the Government have arrived at are—(1) that the number of accountants may be reduced; (2) that the 5th grade should be retained, but the number in the 4th grade might be slightly higher, in proportion to the number in the 5th grade, say, 20 in the 4th grade, to 18 in the 5th. There is no necessity for increasing the number in the 3rd or higher grades.

12. The Government do not understand the statement in para. 26 that a man has no chance of rising beyond the last grade, since, even now, more than half the accountants are in superior grades; and in para. 27 the Examiner seems to have forgotten how greatly the supply of educated men has increased since 1875.

13. The Government have no objection to the proposed system of apprentice accountants being tried, 3 or 4 apprentices being entertained in the first instance; but the Examiner's proposals under this head should be more definite. Temporary accountants might also be entertained. They, as well as the apprentices, would form a body of trained men, from whom the regular establishment could be recruited.

14. The Government agree with the Examiner that a manual for accountants is a desideratum, and the subject should be taken up as early as possible. The necessity for a temporary establishment for the purpose should, however, be explained, as such work is generally undertaken in addition to current duties.

15. The subject of paras. 39 to 40 of the Examiner's Office Note is still under consideration; but it is very improbable that any addition to the staff of accountants will be necessary in consequence of any alterations which may be made in the Code rules on the subject of subdivisional accounts. The Examiner's proposals for revision of establishment should therefore be framed without regard to this matter, and should be accompanied with complete proposition forms for both account and clerical establishments.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

ENDORSEMENT—dated 7th May 1888, No. 1335 W., Public Works.

Copy of the above forwarded to the Government of India for information, with reference to para. 7 of their letter No. 1721-G., dated 2nd September 1887.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. F. R. Bantleman.
Spare Copies

GENERAL.
ESTABLISHMENT.

Gobt. of {1888} Madras.

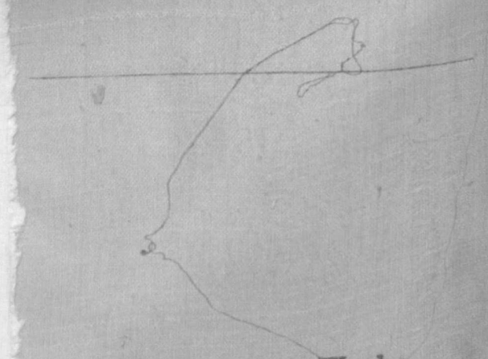
PUBLIC WORKS.

Dated May, 7th.

Recd. *Encl.*

G.O., 7th May 1888, No. 1335 W.

MAY.



Madras Public Works Department.

Accountants.—Forwarding copy of orders on Note from the Examiner, Public Works Accounts, regarding the question of reduction in the number and cost of the — as proposed by the Government of India.

1888.

Office Note No. 1113

Madras, 27 February 1888.

To W.

I now beg to submit the report called for in para 5 of G.O. No. 2610 W. dated 4th October 1887, regarding the alleged excessive cost of the accounts establishment of this office.

2. I must in the first place remind Government that, under special arrangements made with the knowledge and approval of the Government of India, an additional grade of 5th grade accountants was introduced in Madras some ten years ago, and that the scale of accountants has since that date been regulated solely with reference to the money limit arrived at by calculating the scale according to the established proportion for an establishment of accountants of four grades only. Thus for 31 divisions the number of sanctioned divisions excluding Coorg but including Rushikulya, the established proportion according to the Government of India rule would be 43 accountants with salaries

aggregating Rs. 6,660 a month; whereas in Madras, we should have 58 accountants with the same aggregate salaries. The arrangement above referred to was adopted for special reasons; it was considered (vide para 15 of the report of the Code Committee dated 12th. October 1875) that, in view of the admitted inferior quality of the divisional accountants it would be desirable to depart from the usual system of compiling the divisional accounts, and to carry out the greater part, if not the whole, of the compilation in the central office, employing for the purpose a staff inferior in quality, but numerically larger, than the corresponding establishments elsewhere. As a matter of fact, no change whatever was made in the system of compiling and auditing the accounts: and it may well now be a question whether it is not desirable to abandon the peculiar arrangements in respect of establsment originally adopted in the expectation of a change which was never made — and for my own part, I am convinced that it is desirable — but there can, I submit, be no ground for expecting, or requiring, that the re-organized establishment of the central office shall be less costly than corresponding establishments elsewhere; a result which, if the scale of pay is to be the same as elsewhere, can only be arrived at by making the establishment numerically weaker

8. In the second place, I would remind Government that until just eight years ago the strength of the establishment of accountants in the central office was arrived at — according to the general rule then laid down by the Government of India — by allowing one accountant for every <u>two</u> divisions, one additional for any fraction, and one extra. By Government of India Resolution of the 14th. November 1879, printed with G.O. No. 3081 W. dated 1st. December 1879, the strength was reduced to one accountant for every <u>three</u> divisions, one additional for any fraction, and one extra: and the grounds relied upon, in support of this very considerable reduction of strength, were, as stated in para 7 of the resolution,

(a) that the total expenditure of the P.W. Department would be largely reduced in the future;

(b) that the minute scrutiny bestowed upon the divisional accounts might be lessened; and

(c) that more frequent and more searching inspections of divisional offices might be effectively substituted for clerical scrutiny in the central office.

4. In connection with the alleged expectation of reduced expenditure, I have had a statement prepared comparing the departmental expenditure for the five years ending 1878-79, that is, the five years preceding the reduction of establishment, with that for the five years just ending, taking grants for expenditure in 1887-88; and excluding Harbor Works and Famine outlay, both of which were dealt with by special establishments; excluding also expenditure on State Railway Surveys which has occurred only in the later series of years; and excluding the expenditure of Coorg; I find that the total outlay accounted for to this office was approximately 426 lacs in the five years ending 1878-79 against 427 lacs in the five years ending 1887-88. So far therefore as the reduction of establishment was based on an expectation of reduced expenditure, it has not been justified by results. I find moreover that it is only in the accounts establishment, including the clerical establishment of the

Examiner's office, that the reduction made in 1880 has been permanent. Excluding special famine establishments, the average cost of establishments under direction and construction has been slightly higher since 1879 than it was before.

5. With regard to the expectation of dispensing with some part of the scrutiny given to the accounts, I can safely affirm that the expectation has not been realized; and that, on the contrary, the more searching inspections, in recent years, by the Dy. Accountants General P. W. D, and by the Dy. Auditors General, have given rise to additional requirements in the way of scrutiny of the material received in the central office, whilst in Madras the bulk of this material has comparatively recently been materially increased — and very properly and necessarily increased — by considerably limiting the amount of expenditure left unvouched for under the convenient description of "departmental expenditure".

6. With regard to the results expected from personal inspections of divisional offices, I will only

say that in my opinion while such inspections are very useful, they are no substitute for the constant scrutiny mechanically applied in the central office. Indeed in my opinion, one of their principal uses, and principal results, is to bring to light additional points to which the steady mechanical scrutiny of the central office may be advantageously applied, or with regard to which the scrutiny already appliedmay with advantage be extended. I very much doubt whether even the audit of travelling allowance claims of subordinates is more economically conducted on the present system than it could be in the central office, and I do not believe that it is, or can be, as efficient.

7. On the whole then, I venture to think that the expectations relied upon to justify the feasibility of the reductions ordered in 1879 have been signally falsified, and I am confirmed in this opinion by the fact that not very long ago the Accountant General P.W.D., in his circular letter No. 925 E. of 9th. September 1885 called upon all Examiners to furnish a statement showing the

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then sanctioned scale and, side by side, the scale as it would be, if increased to (A) one accountant for every 2½ divisions or (B) one accountant for every 2 divisions plus in either case, one for a fraction and one extra. The Accountant General P.W.D. added "in the alternative scale A and B, you may enter any accountants that may have already been sanctioned, or that you may consider absolutely necessary, stating your reason, for × × × × or for × × × × or as a reserve to take the place of absentees". The Accountant General P.W.D. no doubt also asked for a statement of any consequent practicable reductions of clerical establishment, but none the less, this circular must I think be taken as admitting by implication that already the sanctioned scale of accountants is generally too small.

8. The precise bearing of the above remarks on the question at issue may not at first sight be very clear. The question is whether any, and if so what, reduction is possible in (a) the accounts and (b) the clerical establishment of this

office, both of which, in the opinion of the Government of India, appear excessive. I presume that the Govt. of India looks only to the cost and efficiency of the office, and, that, provided the required standard of efficiency is maintained for a given cost, it is a matter of indifference to them whether the establishment is numerically large or small, and I have therefore thought it right to point out that the cost of the establishment of accountants is regulated by the same rule as in other provinces, and that there is reason for thinking that even the scale so regulated is generally too low.

9. The proposals which I am about to make provide for a considerable reduction of the number of accountants, but they provide also for an eventual increase of the mean pay of the accountants; and therefore, whilst I believe that these proposals if accepted will tend to greater efficiency — and indeed that some such changes are absolutely necessary in order to obtain a really efficient staff — I am not at all confident that there is any great possibility of reducing the aggregate cost of the central office establishment, without impairing its efficiency.

10. Excluding the two temporary accountants sanctioned for test audit work, the total number of accountants at present employed in the central office (including temporary absentees) is twenty-seven, of whom two are so called temporary accountants and they are distributed as follows in the several branches or sections of the office.

Branches and Sections	Grades of Accountants						
	1st	2nd	3rd	4th	5th	Not	
	Number employed.						
Audit	-	2	4	4	7	2	19
Establishment	1	-	-	2	1	-	4
Budget and Booking	-	-	1	-	-	-	1
Exchange Accounts	-	-	1	-	-	-	1
Capital and Revenue	-	1	-	-	-	-	1
Code	1	-	-	-	-	-	1
Total	2	3	6	6	8	2	27

The Code Branch is really little more than an expression as far as establishment is concerned and the one accountant shown as employed in it is the Chief Accountant, who is also in superior charge of the Budget and Booking, and Exchange Branch, and of the Capital and Revenue Branch and of a section of the Audit Branch.

11. More than two-thirds of the accountants have hitherto been employed in the Audit Branch, that is examining and auditing divisional accounts, and I am of opinion that there is room for a considerable numerical reduction in this branch. This branch has hitherto been divided into four sections, each of which has been under the immediate charge of a 2nd. or 3rd. grade accountant, and further under the superior charge of the Dy. Examiner, and Asstt. Examiners and Senior Accountant (Hony. Asstt. Examiner). In each section, there have been (in addition to the accountant in charge), three or four accountants, all, with one exception, of the 4th. and 5th. grade, each of whom, assisted by one clerk, deals with the accounts of two or three divisions; so that each section deals with the accounts of seven or eight divisions. The divisional accounts are thus overhauled in the first instance by a fourth or fifth grade accountant, assisted by a clerk; this work is then gone over again and checked by a second or third grade accountant; and these in turn by a Dy. or Asstt. Examiner, who finally passes the accounts.

12. I do not think the arrangement is a good one; there is both waste of power and delay in doing the same thing over and over again; and there is no guarantee either for uniformity of practice in the several sections. I propose therefore to do away with the division of the branch into sections, except so far as such division corresponds with a distribution of the superior charge between the Dy. and Asstt. Examiners for convenience of supervising the audit of the monthly accounts. I propose to place one second grade accountant in general charge of the branch, through whom all questions of principle and all general references on matters of account will be submitted to myself; whilst all ordinary matters will be disposed of once for all in accordance with standing rules, and subject to final passing by the Dy. or Asstt Examiner, by the accountant who first examines the divisional accounts. I consider that, if the auditing accountants are efficient men, and if the divisional accounts are fairly well prepared, a single

auditing accountantassisted by one clerk,should be able to deal on an average with the accounts of about four average divisions: the number of accountants required in the Audit branch would therefore be nine, that is, eight auditors and one superintendent.

13. In the Establishment branch there are at present four accountants. I consider that two should be quite sufficient. The superintendent of the branch must be as now one of the two senior accountants, and there should be one other accountant qualifying himself to take temporary charge of the branch during the absence of the permanent superintendent. The remainder of the staff may consist of clerks; indeed it practically does so now, as two out of the four nominal accountants are hardly accountants in the proper sense of the term, they having throughout their services been attached continuously to the Establishment branch.

14. The Budget and Booking, the Exchange Account, and the Capital and Revenue Branches of the office might I think be amalgamated, under the superintendence of a second

grade accountant, with one accountant of lower grade to assist him, the remainder of the staff consisting of clerks.

15. On the other hand the work in connection with the Code is very heavy. It is much more than the Chief Accountant can attend to himself, without unduly interfering with his general duties, and I consider that an extra accountant should be allowed for this work.

16. Still excluding temporary accountants for test audit, and without making any provision for a reserve to take the place of absentees, and for special contingencies, the total strength required for the central office and thirty-two divisions including Coorg and Rushikulya would then be as follows:-

Central Office

Chief Accountant.....	1
Audit Branch.....	9
Establishment Branch.....	2
Budget, Booking, Exchange and Capital and Revenue Branches.....	2
Code Branch.....	1
	15
Divisional Offices.....	32
making a total of accountants.	47

17. Accountants seldom take furlough, and no reserve is required

to take the place of absentees on furlough; and when an accountant of the central office takes privilege leave, it is generally possible to do without a substitute for a short time; but if a divisional accountant goes on privilege leave it is most desirable that it should always be possible to replace him by a competent accountant without upsetting the central office. A central office reduced to the lowest limits can hardly be expected to provide not only for its own absentees but also for the absentees of an outside staff of twice its own number. Moreover the Code (Govt. of India Code chapter III para 141 and Madras Code 371) requires that if the accounts of a division get into arrears — in Madras at present the majority of them are, as Govt. is aware, generally more or less in arrears — the Examiner is required to send additional accountants to remain until the arrears are brought up and the accounts put in order. I do not think it is desirable that this rule should remain a dead letter, as it must if the establishment of the central

capable of carrying on the work under normal circumstances. Taking everything into consideration, I think an addition of two accountants is the very least that should be allowed for this and for absentees; but if the Government of India should be pleased to allow two permanent, instead of two temporary accountants for test audit, I should be satisfied with an addition of three altogether.

18. For thirty-two divisions, the total strength of the establishment of accountants would then be fifty, arrived at as follows:-

For the central office	
Chief Accountant	1
Establishment Branch	2
Budget, Booking etc.	2
Code	1
Test audit and reserve	3
	9
Audit Branch, at one for every four divisions and one extra	9
	18
For 32 divisions	32
Total	50

I would however point out that, for any probable limits of fluctuation in the number of divisions, the requirements of the central office, except in the Audit Branch are practically fixed. The Audit Branch requires one accountant for every four divisions, and one extra as superintendent; and

it would I think be only reasonable to allow also one extra for every fraction of half or more; the other branches and the reserve require a fixed establishment of nine accountants, so that including the superintendent of the Audit Branch, the fixed establishment should be ten accountants. I would therefore ask that the total establishment may be fixed as follows:-

For the divisional offices, one for each division; for the central office one for every four divisions plus one for any fraction of half or more, plus 10.

19. The establishment that would be allowed under the rule now proposed, and the establishment allowed by the present rule for a number of divisions varying from 28 to 33 are shown side by side in the following table-

Basis of Calculation	Number of divisions including Coorg											
	28		29		30		31		32		33	
	Scale allowed by the two rules present and proposed											
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
1 for each division	28	28	29	29	30	30	31	31	32	32	33	33
For Central Office												
1 for every 3 or 4 divisions	9	7	9	7	9	7	10	7	10	8	10	8
1 for a fraction	-	-	1	-	1	1	-	1	1	-	1	-
Extra number	1	10	1	10	1	10	1	10	1	10	1	10
For test audit	2	-	2	-	2	-	2	-	2	-	2	-
Extra for Coorg	1	-	1	-	1	-	1	-	1	-	1	-
Total	41	45	43	46	44	48	45	49	47	50	45	51

N. B. Two accountants are now allowed for Coorg which is a province as well as a division and consequently before applying the divisor 3 in the second line, the number of divisions given above must in each case be reduced by one, in order to get at the figures according to the present scale. For purpose of comparison, I have been obliged to show the accountants for test audit as allowed permanently, and this slightly exaggerates the number according to the present rule, and even then, the numbers asked for are decidedly larger than those allowed by the present rule; but taking into account, the incidental reduction of certain extra allowances, the aggregate cost of the proposal will be appreciably less than that of the present establishment

20. Under Madras P. W. D. Code para 510, a charge allowance of Rs. 20 a month is given to every 5th. grade accountant in effective charge of the accounts of a division. Such charges will disappear altogether under the proposed arrangements. The reduction of about ten in the number of accountants in the central

office will considerably reduce the amount payable for presidency allowance and presidency house rent. And if Government is prepared to apply to Madras the principle of the rule in the note to para 24, chapter I, Volume I of the Government of India P.W.D. Code, an appreciable further saving may be effected. In my opinion, persons born in or near Madras, and permanent residents of that town, are sufficiently compensated by the grant of presidency house rent, and it is unnecessary to give them presidency allowance in addition.

21. Taking as a basis of comparison, the establishment required, according to the two scales, for 31 divisions and Coorg, which is the number actually sanctioned as from 1st. April 1888, the comparison will stand as follows;

According to the present scale 47 accountants as per table in para 19 distributed as follows in the 5 grades of the Madras scale.

Grade	Number			Rate of pay and allowances			Aggregate pay and allowances			
	In Divisions	In Central Office	Total	Mean Salary	Presidency allowance	Presidency House Rent	Salary	Presidency allowance	House Rent	Total
1st	-	2	2	400	-	20	800	-	40	840
2nd	-	4	4	295	50	20	1,180	200	80	1460
3rd	3	7	10	200	50	10	2,000	350	70	2420
4th	12	8	20	115	30	10	2,300	240	80	2,620
5th	17	10	27	57½	15	5	1,552½	150	50	1752½
	32	31	63							
				Total			7832½	940	320	9,092½
				Charge allowance of 5th Grade Accountants						340
				Grand Total						9,432½

According to proposed scale, supposing the rule as to presidency allowance to remain as it now is, 50 accountants as per table in para 19 distributed in the 4 grades of the Government of India scale.

Grade	Number			Rate of pay and allowances			Aggregate pay and allowances			
	In Divisions	In Central Office	Total	Mean Salary	Presidency allowance	Presidency House Rent	Salary	Presidency allowance	House Rent	Total
1st	-	2	2	400	-	20	800	-	40	840
2nd	-	4	4	295	50	20	1,180	200	80	1460
3rd	6	7	12	200	50	10	2,400	350	70	2820
4th	27	5	32	115	30	10	3680	150	50	3880
			50				8060	700	240	9,000

showing a saving of Rs. 432½ per mensem; or disallowing presidency allowances for inhabitants of Madras, 50 accountants distributed in four grades as above

Grade	Number			Rate of pay and allowances			Aggregate pay and allowances			
	In Divisions	Central Office	Total	Mean Salary	Divisionary allowance	Divisionary House Rent	Salary	Divisionary allowance	House Rent	Total.
1st	-	2	2	400	-	20	800	-	40	840
2nd	-	4	4	295	50	20	1180	150	80	1410
3rd	5	7	12	200	50	10	2400	150	70	2620
4th	27	5	32	115	30	10	3680	90	50	3820
							8060	390	240	8690

showing a saving of Rs. 742½ per mensem.

22. It will be observed that, in the above comparison, I have adopted, for the purpose of calculating the proposed establishment of the central office, a sliding scale differing from that now sanctioned, my scale being based on what appears to be the actual requirements of the office, and allowing a fixed establishment of 10 accountants, irrespective of fluctuations in the number of divisions. I may point out that, in the matter of results, this sliding scale compares very favorably with either of the scales suggested in the above quoted circular of the Accountant General P. W. D., which is a virtual admission of the probable insufficiency of the establishment calculated according to the present rule. The comparison is shown in

the following table, in which the test audit accountants are still shown as permanently entertained, but, on the other hand, no allowance whatever is made for a reserve as suggested, and apparently allowed to be probably necessary, in the circular of the Accountant General P. W. Department.

Basis of Calculation	Number of Divisions excluding Coorg.					
	28	29	30	31	32	33
	Scale of Accountants.					
A. Present rule	43	44	45	47	48	49
B 1 for Division + 1 for 2½ divisions + 1 for fraction + 1	45	46	47	49	50	52
C 1 per Division + 1 for 2 divisions + 1 for fraction + 1	47	49	50	52	53	55
D Proposed rule	45	46	48	49	50	51

N. B. The above numbers against lines A, B and C include two accountants for Coorg and two for test audit, in addition to the number obtained by applying the rule indicated in the first column to the number of divisions excluding Coorg.

23. If we must be tied down by the present rule for calculating the scale, there is nothing more to be said about the matter; and probably the establishment had better remain as it is; but if we

are not necessarily to be tied down by the present rule, I venture to think it will be best to adopt a new rule based on a careful consideration of the actual circumstances and requirements of the case, and of the extent to which the establishment required for the central office is really dependent on or independent of, the number of executive divisions; and in my opinion the numbers given by the proposed rule are the least with which the work of the accounts branch of this presidency can be efficiently conducted; and I consider that, within the probable limits of fluctuation of the number of divisions, the office requires a fixed number of ten accountants, irrespective of fluctuation of divisions, and an addition of one accountant for every four divisions. I must however add that the ultimate numerical reduction now proposed will only be feasible on the supposition that arrangements can and will ultimately be made for ensuring

(1) that the accountants, both in the divisional offices and in the central office, shall be thoroughly efficient, and

(2) that the former shall work under conditions which will enable them to bring their efficiency to

bear with full effect upon their work.

24. I should be glad if I could avoid all reference to the personal qualifications of the existing staff of accountants; but this is hardly possible. In dealing with the causes of the unpunctuality of the accounts, it was unnecessary to refer to any cause of the inefficiency of the accounts establishment excepting such as are independent of the personnel of the staff; because no question of reorganization was then under consideration; but as soon as it is proposed to reduce the numerical strength of the establishment, the importance of individual efficiency is greatly increased and it is no longer possible to sink considerations of personal fitness.

25. The present staff includes no doubt some very efficient men; but I do not think the majority of accountants of the lower grade, either now are, or are ever likely to become thoroughly efficient accountants; and I trust Government will not think that, in saying this, I am only expressing a hastily formed opinion of my own. I may say

that this opinion is shared by those of my assistants who are qualified by general and local and personal experience to gauge the capacities of the staff whether in the divisional offices or in the central office. I would moreover remind Government that a considerable number of the present staff are the very same men who were described in para 13 of the report of the Code Committee in 1875 as "ill paid and inefficient accountants", and that little or no change has since been made which was really likely to attract and keep a better class of men, or to ensure any better training for the new recruits.

26. It is true that, since 1875 the establishment of accountants has been graded; and that the salaries of the four higher grades are now the same as the salaries of the four grades of accountants in other provinces; there is therefore for every accountant on the establishment a possibility of rising, as an accountant, to a position carrying a salary of Rs. 550 a month; and no doubt the subordinate accounts branch of this presidency now

offers greater initial attraction than it formerly did, but the introduction of the fifth grade of accountants, and the increase of numbers, coupled with the condition of keeping the cost within the limit allowed for the numerically weaker, but better paid, establishments of other provinces, so greatly reduce the probability of an accountant ever attaining to the higher grades, that it is difficult to retain any really good men. In order to explain this, it is only necessary to place in juxta-position the actual scale of Madras Accountants and the scale as it would be for the same number of accountants according to the grade proportions obtaining elsewhere, thus :-

Grades	Mean Salary	Number in each grade.		Total salaries drawn in each grade	
		In Madras	Elsewhere	In Madras	Elsewhere
First	400	2	3	800	1,200
Second	295	3	4	885	1,180
Third	200	8	14	1,600	2,800
Fourth	115	16	35	1,840	4,025
Fifth	57½	27	-	1,553	-
Average or total		56	56	6,678	9,205

For such an establishment of 56 accountants, the average monthly salary would be Rs. 121 in Mad

and Rs.164 elsewhere. These figures show moreover that, if he remains in Madras, an individual accountants chances of ever getting beyond the lowest or commencing grade of other provinces is quite insignificant.

27. The facts stated above show, I think, that there is no reason to expect that the accountants of the present day should be, as a body, any better absolutely than they were when the Code Committee reported in 1875. In order however to understand the probable relative efficiency of the present staff of divisional accountants, it is necessary to remember that when the Committee reported in 1875 there were altogether ninety or more divisions or ranges. The work of those ninety and odd divisions is now done by thirty divisions or less, and probably the work of each division is on an average three times, and in some cases it is a great deal more than three times the average work of one of the old ranges. Of course, the accounts work of a division does not increase in quite the same ratio as the executive work, and in many cases the accountants now have one or two

or more assistants; but it is probably no exaggeration to say that on an average, the purely accounts work that a divisional accountant is now required to do, or to supervise, is more than double what it was in 1875, and in many cases, he is further required to be the manager of the divisional office. If the average accountant was in 1875 so inefficient that it was considered necessary that the central office should be organized on a novel and peculiar system in order to grapple with the results of his inefficiency; and if scarcely anything has in the meanwhile been done towards securing a better class of recruits, and giving them a better training; whilst the accountant's work has been more than doubled; it seems improbable that the average divisional accountant can now be really efficient.

28. My own opinion, I need hardly say, is based on observation of the work turned out by the accountants; but beyond pointing out the very general unpunctuality, and the excessive number of points requiring notice in audit notes

— the average for the last year was about forty a month in each division which is three or four times as many as one might fairly expect — I cannot well do anything to make the quality of the accountants' work obvious to Government.

20. — The first step towards securing efficiency should in my opinion be the adoption of a scale of pay calculated to attract a superior class of men. In the Secretariat Offices and in the office of the Accountant General Madras, only graduates of the University are entertained, and I think we should endeavor to introduce a condition which would enable us to similarly limit admission to the accounts branch of the P.W.D. When the Code Committee reported in 1875 they were confronted by the difficulty of having to provide accountants for ninety and odd divisions. They saw that it was useless to ask for ninety and odd divisional accountants, with a corresponding establishment for the central office, say altogether 140 accountants with a mean salary of Rs. 164 a month, which would have been the result of their adopting

the scale of accountants' pay obtaining elsewhere; and seeing no prospect — of a reduction of the number of divisions, they proposed to arrange for doing the greater part of the work of compilation, that is to say, a large part of the usual work of the divisional accountants, in the central office, and employing for the purpose, in the central office, a staff numerically very large, but of inferior quality. As a matter of fact, although Government accepted the recommendations of the Code Committee, (1) no change whatever was made in the system of working, whereas (2) the number of divisions was, not very long afterwards, reduced to approximately what it now is. It is not quite clear why, when the one and only difficulty — the difficulty caused by the great number of divisions — was removed, steps were not at once taken to secure a really efficient establishment, instead of perpetuating the system of working with a staff of admittedly "inefficient accountants". I think this should now be done as soon as possible. The scale of pay in force elsewhere should be adopted in its entirety.

If this is not done, if the conditions of service are allowed to continue in any way less advantageous than those obtaining elsewhere, the difficulty of retaining good men will continue.

30. The second requirement is a good system of recruitment; and in order to do this, it is, in my opinion, essential that there should be a class of apprentice accountants. Before any man is appointed to the charge of the accounts of a division, he ought to serve at least eighteen months or two years in a subordinate position in a divisional office. No training that he can get in the central office is, by itself, of the slightest use as a preparation for the independent charge of the accounts of a division; and in the absence of a class of apprentices, it becomes necessary either to recruit the staff of accountants from the ranks of clerks at present employed as assistants to divisional accountants, or to submit to the inconvenience of posting new accountants to charges for which they are at the outset utterly unqualified, for which indeed, inasmuch as they get no regular training, and have to learn up their work in the best way they can, few, if any, of them ever do become really qualified. Some few very good men have no doubt been recruited from the ranks of divisional and sub-divisional clerks, but I do not think that as a body they are at all likely to furnish eligible recruits for the establishment of accountants; and my predecessors must apparently have been of the same opinion, for I find that about two-thirds of the accountants appointed by them during the last seven years have been outsiders, who must either have been posted at some stage to divisional charges for which they were quite unfit, or else retained permanently in the central office, which is almost as objectionable. I have no doubt that my predecessors were quite alive to the inconvenience of the course to which they were driven, and I presume that they adopted what they considered the least objectionable of two alternatives. If Government should be inclined to think that my opinion as to the initial uselessness — or worse than uselessness — of a new

accountant without previous divisional experience is singular, I would refer them to the Government of India circular No. 52 of 1874 and to the Accountant General's (P.W.D.) circular No. 36 of 1874 (general series) on the subject of apprentice accountants.

31. The number of apprentices should be so fixed with reference to the probable yearly number of vacancies in the establishment of accountants, as to ensure as a rule at least two years preliminary training for each apprentice. This would necessitate having five or six apprentices; and they should I think be guaranteed appointments as probationary accountants after three years satisfactory apprenticeship. The cost of the apprentice class would only to a very slight extent be additional cost, as they would take the place of men who must otherwise be employed under some other name.

32. With regard to the pay of apprentices, I should wish to fix it at a rate which would enable us to adopt the rule of some of the Secretariat offices of the

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Madras, and to restrict appointments to graduates of the University; and this could be done well within the limits laid down at the end of para 2 of the circular of the Accountant General P.W. Department No. 36 of 1874. Apprentices should not be exempted from the entrance examination prescribed in Code para 146, except so far as already exempted under existing rules in consideration of having passed some equivalent test, but it should be sufficient for them to pass it during the first 18 months of their apprenticeship; they might also be required to pass the divisional test examination, either as apprentices or as probationary accountants within three years from date of first admission as apprentices. In the case of University graduates, any age limit should be applied at the time of admission as apprentices, and not at the time of permanent appointment to the accounts establishment (see again para 2 of the Accountant General's (P.W.D.) circular quoted above), but the limit might be reduced to 24 or possibly 23 years.

33. But for the fact that one establishment is controlled by the Government of India, and the other finally by the local Government, it would be a matter of indifference whether the apprentice class is treated as part of the accounts establishment or as part of the clerical establishment. In either case, the cost will be the same, and it will be chargeable to Provincial funds. But inasmuch as the proposals for reorganization of the establishment of accountants must be considered as a whole, it will be convenient, for the present at any rate, to treat apprentices as part of the accounts establishment; not however forgetting that they will be taking the place of, and doing work now done by clerks; for which reason it seems unnecessary at present to go further into the cost of the apprentice class.

34. Another matter of, I think, great importance in connection with the question of efficiency of accountants, is the desirability of doing away once for all with the class of temporary accountants, and I venture to hope that, should Govt.

agree with me, they will press the matter on the Government of India. I have not the slightest objection to temporary hands when they can be got with the required qualifications, and in dealing with the clerical establishment, I shall most probably propose the entertainment of temporary establishment on a considerable scale; but I submit that the expression "temporary accountant" is altogether a misnomer. I do not think there is such a thing as a temporary accountant to be got. You cannot pick up a ready made P. W. D. accountant in the streets, nor can you really test his qualifications, and still less can you train him, in a day, or even in a few months. Moreover even the most temporary division is generally intended to last for some years. Of the so called temporary divisions at present constituted, the present Periyar Project Division will certainly last for six or seven years; as will also probably the one or two additional Periyar Project Divisions which will be formed next year; whilst even the Ramnad Division may, I suppose, be expected to

last as long as the minority of the present Zamindar, that is for another two years. These so-called temporary divisions are generally formed for the purpose of carrying out some large work, the execution of which will necessarily take several years; and when one such work is finished, it generally happens that some other is begun, and another temporary division is formed; practically, therefore, the total number of divisions remains pretty much the same, and at the very worst the result of doing away with temporary accountants, and regulating the scale of permanent ~~accounts~~ accountants according to the total number of divisions, whether so-called permanent or so-called temporary, would be that perhaps one accountant would be supernumerary for a few months once in three or four years; and even the trifling extra expense thus caused would be reduced by suspending the appointment of apprentices as proposed above, whenever there is a supernumerary accountant.

35 Even as regards the temporary accountants sanctioned for test

audit purposes, I venture to point out that they are required for inspection purposes for quite two-thirds of the year, even allowing no time for preparation and finishing of, and that for another two months they can always be very usefully employed in dealing with the extra work of the annual accounts; and that for the other two months of the year, they might well be allowed as part of the reserve admittedly necessary (vide circular letter No. 925 E. of 6th. September 1885 from the Accountant General P. W. D.) "to take the place of absentees".

36. I cannot think that the very doubtful, and in any case very trifling, economy to be effected by providing so-called temporary accountants to meet the requirements of test audit and on account of so-called temporary divisions, should for a moment be set against the great inconvenience of having always on the staff of nominal accountants four or five men who are not accountants at all; indeed I feel bound to point out that, with the numerically reduced staff that I am now proposing

it might be impossible to carry on the work properly, unless every man of the accounts staff is really an efficient accountant; and I venture to hope that Government will very strongly press upon the Government of India the desirability of dropping the temporary accountants. It matters comparatively little just now, because admission to the accounts branch is now generally through such, in the first instance, temporary appointments; the newly admitted men are, in any case untrained, and it does not matter whether they are temporary or permanent; but, should Government adopt my main proposals, a few years hence, when entrance to the accounts branch is through the apprentice class only, with the intention that the staff of accountants shall consist only of trained men, it may be a very serious matter if the central office staff, of nominally say fourteen trained accountants, actually consists of only nine trained accountants and five non-descript individuals practically useless for accountants' work.

37. In my O.N.No.789 dated

19th November 1887, reporting on the causes of the unpunctuality of the divisional accounts, I also mentioned as necessary or desirable for the making of efficient divisional accountants, a good manual for their guidance, and frequent supervision by a thoroughly experienced and competent accountant in the case of junior men newly appointed to divisional accounts charges. With regard to the latter point I am not at all sure that the scale of establishment suggested above would admit of this frequent supervision; but it might at any rate be tried; and in any case it must be some years before the proposed scheme could come fully into force. As regards the manuals, both for divisional accountants, and for the central office, I do not think there is any likelihood of such manuals being prepared within any reasonable time unless special arrangements are made for the purpose. It is now five or six years since the Accountant General P.W. Department directed the preparation of such a manual for each Examiner's office, and though the matter has never been lost sight of, it has never yet been found possible to make any progress

in the matter. Should Government be disposed to entertain any such proposals, I shall endeavour shortly to submit proposals for a small temporary establishment, such as could be sanctioned by the Local Government, with a view to getting this very necessary piece of work done. The temporary establishment would of course be employed to assist in the general work of the office, whilst one or two competent hands are told off for the special work in question.

38. The second condition mentioned in para 23 is that the divisional accountants shall work under conditions which will enable them to bring their efficiency to bear effectively upon their work. In my note on the unpunctuality of the accounts, I have dealt at length with the difficulties arising from the circumstances that in many, if not, in most divisions the whole, or the greater part of the business which forms the subject matter of the accounts, and which in theory, and according to Code rules, should be done in or from the divisional office, is in practice done in or from sub-divisional offices and since the

then, the replies received from the Supn. Engineers to the reference made regarding mode of payment, have made it clear that it is only in very few divisions that any pretence is madeof observing the Code rules on the subject. I now desire to point out that, whenever and so far as this state of affairs does exist, we are now attempting to carry on the accounts work on a system which was distinctly condemned by the Code Committee in 1875, and we are moreover attempting this under conditions much less favorable than those contemplated by the Committee. In paras 16 to 20 of their report the Code Committee discussed — only to reject it — the system of compiling the accounts "by an accountant attached to the district". The present divisions are, in most cases, simply the old "districts", and the present sub-divisions are the old "ranges", and whenever and to the extent that the sub-divisional officer transacts the same business — I am referring of course only to business which leads to accounts — which in former years was transacted by the range officer, the present system of compilation of accountsis

is the very same "district" system that was condemned by the Code Committee, with this single difference, that, whereas they contemplated having eventually in each district a thoroughly competent and trained accountant, we attempt to work the system with practically the same inefficient untrained accountants apparently considered by them unfit to deal properly with the comparatively limited accounts of the old range office.

39. I should be the last to suggest that the - convenience and requirements of executive procedure should be subordinated to considerations of accounting. I only ask that the executive procedure may be definitely fixed, in order that the accounts system, and the establishment of accountants, may be organized accordingly. In my proposals for reorganizing the accounts establishment, I have assumed that the Code rules on the subject of method of payments will be enforced at any rate to such extent as may be necessary to ensure that the material for the accounts shall be punctually and completely rendered to the

divisional office; and on this assumption, the proper place for the accountant will be the divisional office. But if it should be settled that the sub-divisional officer ought to be, as he very generally is, the responsible disbursing officer, then the proper place for the accountant will be the sub-divisional office, and the accounts establishment and the sub-divisional establishments should, I submit, be organized accordingly, and the question of number and salaries must be entirely re-considered. I do not however believe that Government will, for a moment, be prepared to consider proposals for such an establishment as would be required to work this system properly. The one thing which seems to me altogether inadmissible is that it should practically be left to the local officers to settle whether the Executive Engineer or the sub-divisional officer shall be the responsible disburser; because this makes it impossible to organize the accounts establishment, and the accounts work, in any way whatever.

40. I believe that by adopting some such plan as that suggested in

my O.N.No.1038 of 7th.February 1878, there would be no difficulty in strictly carrying out the spirit of the Code rules, without any of the inconvenient qualifications and limitations involved in the use of an expression such as "as far as practicable", which is very liable, even with the very best intentions, to be taken to mean "as little as practicable". The essential thing, from the executive point of view, seems to be that the actual paying officer shall be be brought as close as possible to the contractor or other payee; so that the latter may not be required to go to a distant divisional office to receive payment; on the other hand, the essential thing, from the accounts point of view, is that contract certificates, suppliers' bills and generally documents on which payments — other than payments of labor and really trifling occasional payments — are made, shall be examined and checked, and if necessary, revised by a competent establishment before payment instead of after payment, and that when, after payment, they become vouchers, they shall be ready and available for submission with the accounts, instead of as is now too often the case, weeks and even months after the accounts. Both the requirements would be met by allowing, not only the sub-divisional officer, but any other suitable subordinate to make such payments either on the order of the Executive Engineer or after scrutiny of the bills in the divisional office; and on this plan, the sub-divisional officer being relieved from all responsibility in connection with any such payment, excepting such as follows from his responsibility for measurements, would be relieved from the necessity of keeping any but the very simplest accounts of his disbursements. It is possible that, under such a system, payments might be delayed a few days, but seeing how common, even now, are delays of a month and more, this would not I think be a very serious matter, and I am inclined to think that these few days would be made up in some way. I believe in the end, the general run of payments would be expedited rather than delayed; because the sub-divisional officer would have nothing to do, in connection with payments, except to certify to work done or materials supplied;

whereas it now has to go into question of previous payments etc.

41. With the permission of Government, I propose to postpone the submission of proposals regarding the clerical establishment of my office, pending orders on the proposals now submitted. The two establishments — accounts and clerical — supplement each other, and until I know whether, or to what extent, if at all, my proposals in respect of the establishment of accountants are likely to be approved, I am not in a position to say, with any confidence, what clerical establishment will be required. All that I can promise is that I shall not submit any proposals involving an eventual increase of aggregate cost.

42. As I am not now asking sanction for any definite number of accountants with reference to any specified number of executive divisions, it is unnecessary — and indeed impossible — for me to submit any proposal statement in the prescribed tabular form. I shall do this, if necessary, when final orders have been passed on the general

proposals now submitted.

43. Also I have not thought it necessary to say anything at present as to the way in which the re-organization if sanctioned, can best be carried out. The change must necessarily be a gradual one, and probably the only step that can be taken immediately — supposing the proposals to be sanctioned — will be the entertainment of a certain number of apprentice accountants.

44. In conclusion, I trust that when passing orders on this note, Government will not lose sight of the matter referred to in the concluding portion of para 37 — the establishment required for the early preparation of manuals for divisional accountants and for the central office.

C.

L.

Arith Jud. Circular no 36 of 1874

3103c 31.10.74 (General Circular)
3061 w 1.12.79
266 tr. 3.2.80
529 tr. 22.2.87
1127 tr. 25.4.87
873.74 tr. 22.3.87
416 tr. 10.2.87
363.64 tr. 9.2.87
3058 tr. 12.11.87
1309 tr. 8.5.79
3874 tr. 18.9.78
338-6 tr. 23-11-75
3207 tr. 24.11.87
1580 tr. 21.6.86
721 tr. 23.8.85
415-16 tr. 6.2.88
1146-47 tr. 26.4.87
2610 w 4.6.85

PWC No 1923

R 28.2.88

E. C. K.

Govt Opinion 79/88 Ld. P.

Before discussing the various clauses of the Examiners, it is I think necessary for the views of the Madras Govt to be stated on the point raised by them in their letter vide regarding payments being made by Sub Judges.

I have entertained very strong views on this subject considering it inconsistent with the spirit of the Legislative Provisions (it is objectionable) contained in section 38 of this note the Examiners says this proposal, if carried out, would obviate the necessity of the Sub Judges visiting the Taluk Courts at short intervals, and although in para 39 he disclaims the idea that the working of the Act is secondary to the Account branch yet I consider his views and in his various notes lately, with considerable part of the very large decisions that exist in favour entirely loses sight of the provisions of the Regulations and the Law Manual.

I think that these objections will appear with his remarks in paras 39 & 40

The Examiners states in para 4 of his note that during the last 5 years the

Acctt Jurls Circular no 36 of 1874

3103c 31.10.74 (Jamal Khan)
3061 w 1.12.79
266 Tr. 3.2.80
529 Tr. 22.2.87
1127 Tr. 25.4.87
873.74 Tr. 22.3.87
476 Tr. 10.2.87
363 Tr. 9.2.87
3058 Tr. 12.11.87
1309 Tr. 6.5.87
3874 Tr. 18.9.78
3356 Tr. 23.11.75
3207 Tr. 24.11.87
1560 Tr. 21.6.86
721 Tr. 23.5.85
415-16 Tr. 6.2.88
1146-47 Tr. 26.4.87
2610 w 4.10.87

L.S.

P.

0.25 do Tr. Hum: 19/3/88 Ret: 1/-

...ertificates should still
...his is not the
...that of 5 years only 78/79
...I cannot understand this
...think that the Executive
...Government is not the
...authority to say
...Secretary should
...case to the Commissioner
...which is not clear to me
...of this is the case the Govt
...of India

The Commissioner further
...the number of accountants
...from 63 to 50
...the cost of the 50 men
...will amount by 1881 to
...of the present establishment of 63
...the future also I have
...addition of the 50 accountants
...& subsistence allowance to
...the cost of them is not stated
...say they will take the
...of men who must be
...allowed (section 31)
...men under their control
...Secretary of State.
...For the Clerical branch
...no further remarks are made. The
...Commissioner states (para 47)
...keep in remembrance

...first Class Clerks should
...receive an increase of annual
...the number of accountants &c

I consider the Recommendations of
...Government to carry out the
...instructions as they attend
...question of subordinate
...payments must be kept standstill
...and after that is done
...Secretary ~~was~~ should be
...called to give an opinion
...the Clerical establishment
...he requires. It is more
...than probable that this
...establishment will in this manner
...require additions & much
...rather than reductions
...numbers in the Accountant
...staff. I should think the
...two must be considered
...together.

With regard to the rates
...of pay proposed for the
...Accountants I consider the
...Government should not
...to the Govt of India to
...discount but I do not think
...the Secretary of State should
...Members ~~should~~ in the
...opinion that the lowest
...pay of an accountant without
...allowance should be Rs 115 a
...month and that more than
...1/3 of the Accountants should
...draw an Rs 200 a month

...and
...are referred to by the

I submit that there
seems to be no occasion
and not necessary they
are not necessary – other details
will be dealt with on
any cases that Accountants
will be sent back to
India.

9/3/88

To Col Hanbury

E. 5. 86

O.L.S. 90 Fin. 19/4/88 Rt. 15

Index to his office note on the subject of reduction of his staff of accountants and clerks

Cost of Account, Establt is regulated by the Government of India rule applicable generally.

Para 2. Recommends reduction of number of Accountants, but maintains present cost, the staff being regulated on the scale obtaining elsewhere.

" 9 Is not at all confident that there is any great possibility of reducing the aggregate cost of the central office establishment, without impairing its efficiency.

Para. 10. Shows distribution of present staff.

" 12. Accountants in audit branch to be reduced to 9, as against 19.

" 13. Establishment branch 2 as against 4.

" 14. (1) Budget and Booking. (2) Exchange Accounts, (3) Capital and Revenue, to be amalgamated under a second grade Accountant – one accountant to assist – and

and clerks, as against the accountants.

Para 15. Grade 2 as against 1.

— 16, 18 & 19. Summarising proposed staff.

— 17. Asks for opening Divisional offices, and for abolition 3, which would absorb the two temporary ones now employed on list audit.

Para 20. Charge allowance of Rs 20 to fifth Grade accountants will disappear.

Presidency allowance to accountants born in or near Madras to be abolished. Presidency honorarium continued.

Para 21. Summarises financial results. Saving Rs 452/2 or Rs 742/2 if Presidency allowance be discontinued to natives of the place.

22. Is opined that the Central Office should have a fixed scale of pay to accountants irrespective of fluctuations of the number of divisions, and an addition of one accountant for every four divisions.

Para 26. Present staff in many cases inefficient. Instances given.

Para 29. Remedy is to adopt a scale of pay calculated to attract a superior class of men — viz. the scale of pay in force elsewhere — limiting admission to graduates.

— " 30. Apprentice accountants.

— " 32 Do conditions of pay & appointment

— " 34. Temporary accountants not to be entertained.

— " 37. Preparation of an accountants manual. Proposes to suggest a temporary establishment for —

— " 38. Sub-divisional offices to be relieved of account work properly devolving on Divisional accountants

— " 40. Sixty-third Office Note 1039 dated 7th February 1878 and latest G.O. on revision of accounts.

— " 41. Clerical Establishment — proposals regarding — to be submitted hereafter.

— " 43. Mode of carrying out the proposed changes, if sanctioned.

K.S.

S.A.W.

Please attach this to the original file of the G.O.

A.S.
8.V.88

S.A.W.

P.W. Dept.

Read the following:—

Office Note from the Ex. Rs. dated No. 1113 of Feb. 27. 1888.

Note for Orders.

It is impossible, I think, to send the Examiners' note to the Govt of India as any reply to para 7 of their letter recorded with G.O. No. 2610 W 4th October. He asks for a general approval of his scheme, and promises, ons receipt of this, to submit proposals regarding the clerical establishment of his office, promising that his proposals shall not involve "an eventual increase of aggregate cost."

The Examiner admits that the number of accountants in this Presidency is in excess of the scale allowed elsewhere and also in excess of actual requirements; he therefore proposes a reduction of numbers.

I agree generally with this note.

We may take the number of Accountants really necessary as 57 — I am not quite clear why Govt should have two, especially when it is made an ordinary division as it likely soon to be, & treat and make 50.

Referring to the statement in §26 the number in the 4th grade ought to be raised to 18 instead of 20 in the 5th grade, as not quite 20 in the 4th grade & 18 to the 5th the lowest pay for efficient accts in Divisions is 40+20 = 60 & the mean $57\frac{1}{2}$ + 20 = $77\frac{1}{2}$ Rs. I consider ample.

I do not understand the Ex. in §26 that a man has no chance of rising beyond the last grade since even now more than half the accts are in superior grades. And in §27 the Examr seems to have forgotten how greatly the strength of educated men has increased since 1875.

The first step towards securing efficient men is to get rid of the

but inasmuch as we have in this Presidency one lower grade of accountants than under the Govt of India, he proposes to adopt the scale of salaries in force in other parts of India and hopes by thus raising the pay of the junior men to attract men of considerably higher attainments than he can at present procure and thus to increase the efficiency of his establishment - he proposes also to do away with Presidency allowance in the case of Accountants born in or near Madras and permanent residents of that town - The result of his proposals is to reduce the number of accountants from 63 to 50 and to make a saving of Rs 432 1/2, if presidency allowance is continued, and 742 1/2 Rs, if it is discontinued -

As regards the number of

[illegible] introduce [illegible] test wd, so far as education goes, will prevent any but sufficients getting in. I have little doubt there will be very good candidates for a staff on the scale above mentioned.

They will however require training & might in the first instance be graded as apprentices. I think the proposals under this head are more definite but I am not adverse to 3 or 4 apprentices also would, I suppose, work as clerks or assistant accountants on a salary not exceeding Rs 40. We have the same sort of thing in the Registration dept. Each Registrar having a probationer attached to his office as an assistant learning work & ready to take charge if any substantive Registrar is ill or sick or gets short leave of absence. Temporary acctts wd also form a body of trained men from whom one might recruit. I do not know if the rules would admit of the apprentices being employed as temporary accts. & temporary men being employed in their place as clerks &c

PPH
30 Apr

accountants to be employed and their distribution and [illegible] provided duties, I am not competent to give an opinion and this part of the subject can best be dealt with by the Accountant General, P.W.D, by comparison with similar work performed in other Provinces, but as regards the rates of pay there is something to be said adverse to the Examiners proposals -

The rates of pay in force are -

	Minimum	Maximum
1st Grade Accountants	350	450
2nd " "	250	340
3rd " "	160	240
4th " "	80	150
5th " "	40	75

The 5th Grade is employed only in the Madras Presidency and a charge allowance of Rs 20 a month is given to every 5th grade accountant in effective

was also referred to by the

charge of the accounts of a division

It may be that in other parts of India it is necessary, in order to induce men of education and respectability to enter the Department, to fix the minimum salary at 80 Rs, but experience in other Departments leads to the conclusion that this will not be the case in this Presidency - at all events, men holding certificates as A.C.E. and B.C.E. gladly accept employment as 3rd Grade Overseers, pay Rs 60/- a month, in the P. W. Establishment; the general standard of education is higher than it was, and if a vacancy on 30 or 40 Rs is advertised it will be applied for by numbers of educated men. The necessity for employing only graduates of the university as accountants is not apparent.

The Examiner does not think the majority of accountants of the lower grade either now are, or are ever likely, to become thoroughly efficient accountants and refers to the report of the Code Committee in 1895 where they are described as "ill paid and inefficient accountants" Idem. that they are ill paid and if they are inefficient it is because the Examination prescribed for admission to the Accounts Dept does not require a high standard of Education - I maintain that well educated men will at present come forward in numbers to compete for appointments in a Department where the higher grades receive from 250/- to 450 Rs a month, but the Examination must test the Education - The remedy for the state of affairs complained of by the Examiner is to weed out the inefficient

was also referred to by the

men and raise the standard required, not to increase the pay offered.

As for the initial uselessness of a new accountant without previous divisional experience. Are accountants different from beginners elsewhere? Are officers fresh from the Civil Engineering College, an asset: Engineer fresh from Cooper's Hill are just the same - until they have learned the work, they are comparatively useless, place them under a good officer and they soon learn their work -

In the same way, I may notice the Examiners remarks regarding temporary accountants. Why should there not be temporary accountants, as well as temporary Engineers and temporary owners?

You cannot, as he says, pick up a ready made accountant in the streets; neither can you an Engineer, but the demand may lead to the supply being forthcoming, and if it does, the Government are enabled on sanctioning works, which will be in progress 5 or 10 years to provide the establishment required without burdening the State with a charge for pension a gratuity when the work is completed and the staff has to be reduced.

I know that, at present, so far as the Engineer Establishment is concerned, Temporary employment is not altogether satisfactory, but it is no worse for accountants than for Engineers, and I am disposed to think that the attempt to create a supply is a good one and in the subordinate Establishment we have seven

was also referred to by the

of applications from qualified men for temporary employment.

As regards the proposed saving by abolishing Presidency allowance to men belonging to the Presidency towns, I have elsewhere advocated the continuance of the allowance and I see great difficulty in making a distinction between men belonging to (say) Vizajapatam, and men belonging to Madras. I should merely say, keep your staff at the Central office as low as possible, and as a rule let men have their turn of district work.

The conclusions I arrive at are therefore (1) that the number of Accountants may be reduced. (2) that the 5th Grade should be retained, and in connection with this, I would say, that I would not object to making the number in 4th Grade slightly higher in proportion to the number in 5th Grade, but I cannot see any necessity for increasing the number in the 3rd or higher grades. pay of 200 Rs a month is a prize which is not readily obtained in other offices. (3) I would not allow apprentice Accountants, but I would revise the Entrance Examination for Accountants, and call on the Examiner to speedily dispose of inefficient men. (4) I would not alter the rules regarding Presidency allowances.

I quite agree with the Examiner that a Manual for accountants is a desideratum and the subject should I think be taken up as early as possible, the necessity for a temporary establishment for the purpose should however

be explained – Such work is generally undertaken in addition to current duties –

The Examiner refers in para 39 and 40 to an office note which he has submitted with regard to Sub-divisional officers' accounts. In that note he has brought forward certain proposals. To which the other members, the majority, of the Code Committee cannot agree.

The subject is still under consideration; but it seems probable that the Govt will agree with the majority of the Committee, and more than probable that no additions to the staff of accountants will be necessary in consequence of any alterations that may be made in the Code rules on the Subject.

41

I do not think therefore it is necessary to delay the consideration of the Examiner's present note on this account.

I would suggest calling on the Examiner to submit proposals on the lines I have laid down with complete proforma forms for both Account and Clerical Establishments.

Jee
19/4/05

E. Gilks

C.A.W.

Draft sent also in
amendment calling for complete
information about accounts

Jour
30/4/88

0 2 5 60 / 14 Hm. 19.4.88 RL 1.588

Genl
Estabts

Public Works Department.

268

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following

Office Note from the Examiner P.W. Accts (H.E. No 1113 dy Feb: 27 1888)

In the note recorded above, the Examiner P.W. Accts discusses at great length, the question of reduction in the number and cost of the staff of accountants in the Madras P.W. Department, to which attention was drawn by the Govt of India in para 7 of their letter recorded with G.O. No 2610 dated 4th October 1887.

The subject of the clerical establishment of the Examiner's office which was also referred to by the

Government of India, is not dealt with, for the reasons given in para 41 of the Examiner's note.

2. The Examiner admits that the number of accountants in this Presidency is in excess of the scale allowed elsewhere, and also in excess of actual requirements. He therefore proposes a reduction of numbers, but inasmuch as in this Presidency there is one lower grade of accountants than under the Govt of India, he proposes to adopt the scale of salaries in force in other parts of India. He hopes by thus raising the pay for the junior men to attract men of considerable

higher attainments than he can at present procure, and thus to increase the efficiency of his establishment. He proposes also to do away with Presidency allowance in the case of accountants born in or near Madras, and permanent residents of that town.

3. The present staff of accountants is distributed as follows:—

In the Central offices,	
permanent men	27
—do— temporary for test & audit work ...	2
—do— permanent for Coorg ...	2 — 31
In districts	32
Total ...	63

4. By rearrangement of work in the Central offices the number employed there can

be reduced; and, taking the number of divisions as 32, the following is the scale which the Examiner proposes:—

In Central office, fixed Scale .. 10.

— do — for divisional audit .. 8 — 18

In divisions 32

Total 50

5. This scale is 3 per cent of the number allowed under present rules of the Govt. of India, as shewn in the detailed statement appended in para 19 of the Examiner's note. The saving in cost would be Rs 742:8:0 per mensem as shewn in para 21, or Rs 432:8:- if Presidency allowance is continued.

6. As regards the higher rates of pay proposed under the Examiner's scheme, it may perhaps be necessary in other parts of India to fix the minimum salary at Rs 80/-, but in this Presidency experience in other depts as well as in the Executive Branch of the P.W. Dept, leads to the conclusion that the services of men of education and respectability can be secured for much less. The necessity for employing as accountants only graduates of the University, as proposed by the Examiner, is not apparent.

7. The Examiner does not think the majority of accountants of the lower grade are now or ever likely to become, thoroughly

efficient, and refere to the
repot of the Code Committee
in 1875 where they are
described as "ill paid and
inefficient accountants."
The Govt do not admit
that they are ill paid, and
if they are inefficient they
must be removed and better
men obtained; a higher
standard of examination
for admission into the
Accounts Branch being,
if necessary, prescribed.
There seems no reason why
well educated men should
not come forward in numbers
to compete for appointments
in a department
where the higher grades
receive from Rs 250 to Rs 450

a month.

8. As for the initial
uselessness of a new accountant
without previous divisional
experience, referred to by
the Examiner, it may be
remarked that the Account
Branch is not singular in
this respect. An Overseer
fresh from the Civil Engineering
College, an Assistant Engineer
from Cooper's Hill, and
beginners in other departments,
also require practical training,
but when placed under a
good officer they soon
learn their work.

9. The Government,
moreover, do not see why
temporary accountants

should not be employed
in the same way as temporary
upper subordinates + and
temporary engineers; and
a saving of pensionary
charges thus effected.

10 As regards the withdrawal
of Presidency allowances
from men belonging to the
Presidency towns, while
sanctioning it in other
cases, the Govt do not see
their way to making any
such distinctions as those
proposed.

11. The conclusions which
the Govt have arrived at
are (1) that the number
of accountants may be
reduced (2) that the
5th grade should be retained,
but the number in the 4th
grade might be slightly
higher, in proportion to the
number in the 5th grade,
say 20 in the 4th grade
to 18 in the 5th. There is
no necessity for increasing
the number in the 3rd or
higher grades.

12. The Govt do not
understand the statement
in para 26 that a man
has as chance of rising
beyond the last grade, since
even now, more than half
the accountants are in
superior grades; and in
para 27 the Examiner seems
to have forgotten how greatly
the supply of educated men

has increased since 1875.

13. The Gut have no ___ objection to the proposed system of apprentice accountants being tried, 3 or 4 apprentices being entertained in the first instance, but the Examiner's proposals under this head should be more definite. Temporary accountants might also be entertained. They, as well as the apprentices, would form a body of trained men, from whom the regular establishment could be recruited.

14. The Gut agree with the Examiner that a manual for accountants is a

desideratum, and the subject should be taken up as early as possible. The necessity for a temporary establishment for the purpose should, however, be explained, as such work is generally undertaken in addition to current duties.

15. The subject of paras 39 to 40 of the Examiner's office note is still under consideration, but it is very improbable that any addition to the staff of accountants will be necessary in consequence of any alterations which may be made in the code rules on the subject of sub-divisional accounts. The Examiner's proposals

for revision of establishment
should therefore be framed
without regard to this
matter, and should be
accompanied with complete
proposition forms for
both Account and Clerical
Establishments.—

(H.E. No. 1 of 1915)

Copy of the above
forwarded to the Govt of
India for information with
reference to para 7 of their
letter No 1721 G dated 2nd
Sept 1887.

Dec 14/15/89

E. W. Aserto
9/1915

R/S 11-3-5-88

Jyte 2/5/88

R/S 11/3/15

188.

Public Works Department.

No.

Dated

Despatched

Received

SUBJECT.