

- (1) பக்கங்களின் எண்ணிக்கை 2.
 (2) புதுக்கித் திருப்பிய நாள் 1-90 12/89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 19/89

தமிழ்நாடு ஆவணக் காப்பகம்.

12

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3517	அச்சகம் பலவகை
நாள் :	10 - 12 - 1889	1989

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

6. Sheet

ஆவண கா-1-18,000-15-6-67.

Signature

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following :—

Circular from the Government of India, Public Works Department (Account—General), dated Simla, 23rd October 1889, No. 14, Public Works.

Divisional Accountants.

Read—the following extract from the Report by the Committee on Public Works Accounts :—

SUBJECT No. XX.

Accountants

395. *Divisional Accountants.*—The Committee is of opinion that it is necessary to have in the office of every Executive Engineer who compiles his own accounts a properly trained accountant. No one should be entrusted with this duty who has not passed the necessary educational tests and also a test in book-keeping, and who has not had at least two years' actual experience in accounts in an Executive Engineer's office or under a Sub-divisional officer.

396. *Head of the Office Establishment.*—The Committee thinks that, as a rule, the accountant should be treated as the head of the Executive Engineer's office establishment. Where there is a separate and independent head clerk there is often much friction and interruption to business. The man entrusted with the accounts needs a complete grasp of the business of the division, and he should be in a position to distribute the work in the office to the clerical establishment.

397. The Committee is of opinion that the definition of the duties of the accountant and of his relation to the Executive Engineer contained in Code I, III, 143 to 146, and II, XIII, 7, is suitable. Some slight verbal modifications are required to make the subject quite clear.

398. *Special arrangements sometimes necessary.*—The Committee recommends that special circumstances should be recognised as calling for exceptional arrangements, e.g., when the construction of a large original work embracing special difficulties is undertaken, an accountant of a senior grade, or even a gazetted officer of the Accounts Branch with special powers, might be posted to relieve the Executive Engineer of much of his office work.

Resolution.—The Government of India accepts the recommendation of the Committee that no person shall be appointed accountant of a division until his qualifications have been proved in the manner indicated. The principle advocated in para. 396 with respect to the accountant being treated as the head of the Executive Engineer's office establishment is correct and important and should be carried out as far as possible. The Examiner should invariably obtain the concurrence of the Superintending Engineer before transferring a divisional accountant.

2. The necessary modifications of the rules on this subject in volumes I and II of the Public Works Code will be carried out in the next edition.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh,
and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (for information).
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar
Islands.
The Director-General of Telegraphs.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow,
and Central Division.
The Comptroller-General (for information).

Order—Ordered
that the foregoing be
communicated to the
Local Governments,
Administrations and
officers noted in the
margin for informa-
tion and guidance.

(Signed) A. G. BEGBIE, Lieut.-Col., R.E.,
for Secretary to the Govt. of India.

To the Secretary to the Government of Madras,
Public Works Department.

ORDER—dated 16th November 1889, No. 3245 W., Public Works.

Communicated to officers of the Public Works Department for information and
guidance.

2. Paragraph 2 of G.O., No. 805 W., dated 16th March 1889, is cancelled.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Chief Engineer, Periyár Project.
To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.

Ed. J. Moses.
Spare Copies

3517

2

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.
PUBLIC WORKS.

Dated November, 16th.

Recd.

Encl.

G.O., 16th Nov. 1889, No. 3245 W.

NOVEMBER.

Divisional Accountants

Resolution of the Government of India
regarding the appointment and duties of —,
communicated to the officers of the Public
Works Department,

[C. No. 8.]

GOVT.
OF MADRAS.

1889.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 28 November 1889.

OFFICE NOTE No. 1704-

To

W.

With reference to G.O.No.3245 W
of 16th.November 1889 communicating
to officers of the department, for in-
formation and guidance, a resolution
of the Government of India to the ef-
fect that the divisional accountant
should, as a rule, be the recognized
head of the divisional office, I ven-
ture to ask that any action in this
direction may be held over until the
whole matter can be carefully consi-
dered with reference to local circum-
stances and with reference to arrange-
ments if necessary for securing as di-
visional accountants a body of men
competent in all cases to undertake
the duties in question.

2. In many cases, I am now ob-
liged to post as divisional account-
ants men who are quite unfit to be the
heads of divisional offices; and who
even if personally competent for such
a position could hardly be placed in

KEEP-WITH

Genl. No.

dated

188 .

it when they have perhaps only a quarter of the service of, and receive only half as much pay as, the head clerk of the office. In other provinces the accountant invariably receives more — generally very considerably more — pay than any clerk in the office, and therefore no such difficulty arises.

3. It may be said that the arrangement might be adopted wherever the salary of the accountant is higher than that of the head clerk, but as to this I would point out that, whereas there is much to be said either for making the accountant always the head of the office, or the head clerk always head of the office, there is not a single point in favour of a system which would leave the matter practically to chance, the arrangement at any time existing being liable to be upset by any transfer or promotion, or departure on leave, of either of the two men concerned.

4. The settlement of this question will probably to a considerable extent affect the economy of the future arrangements for the organization of the accounts branch. If the divisional accountant can be confined to his duties as accountant, he need not be paid as highly as if he is to be at the same time head of the office. On the other hand, if the accountant is always to be head of the office, it can hardly be necessary to retain for divisional clerks a scale of salaries based on the

357
supposition that the senior clerk will be, or may be, manager of the office.

5. During the time when, prior to the issue of G.O.No.805 W.dated 16th March 1889, it was left to the Executive Engineer to make either the head clerk or the accountant manager of the office, the former arrangement was adopted in as nearly as possible ~~one~~ half of the divisions, and was found to work quite as well as the other.

6. With regard to the ruling that the Examiner must in all cases obtain the concurrence of the Superintending Engineer before transferring a divisional accountant, I beg to state that this will, in my opinion, make it practically impossible to post accountants at all to divisions requiring them. I cannot possibly supply every vacancy by sending a man from my own office. I cannot do it even now: and it will be still less possible in the future. One of the points which has been pressed by the Government of India in the discussion regarding the reorganization of my own office is, that it shall be considered apart from the establishment of divisional accountants. This is obviously impossible, if my office is to be the only place from which I can transfer an accountant without a tedious correspondence.

4

Moreover, it is admitted that the re-
direction of the staff and cost of my of-
fice is dependent on the systematiza-
tion and specialization of the work of
the office, and it is simply hopeless to
expect that anything useful can be done
in this direction if I am to be obliged
to upset the whole of the arrangements
of my office every time that a division-
al accountant falls sick or goes on
leave.

7. When an accountant has to be
found for a division, it very seldom
happens that the vacancy can be filled
by the transfer of a single man. Gene-
rally it is necessary to post to the
vacancy a divisional accountant of some
experience, and to fill the place of the
latter with one of ^{less} his experience, or
possibly no divisional experience at
all. Thus it is often necessary to make
three transfers to fill a single vacancy.
In such a case, even if I can move the
last man from my own office, I shall have
to get the concurrence of perhaps two
Superintending Engineers to the trans-
fer of the other two before I can do
anything whatever. The Superintending
Engineer, knowing nothing about the mat-
ter himself, will necessarily refer to
the Executive Engineer; who in nine
cases out of ten will say that the
transfer is inconvenient, as of course
it always is; and it will probably be
months in every case before I can make

any arrangements at all.

8. May I ask you to consider how
you yourself, as Chief Engineer, would
be able to make the necessary trans-
fers of officers and subordinates if
you were required in every case to ob-
tain the concurrence of the Superin-
tending Engineer concerned? But there
is this difference, that in your case
the Superintending Engineer will na-
turally be disposed to meet your
wishes, whereas in the other case, he
will naturally be disposed to consider
the convenience of his own Executive
Engineers as his principal concern.

9. In the course of our conversa-
tion the other day about this matter,
I understood you to agree with me
that the matter was one in which the
Superintending Engineer really need
have no concern whatever. I may how-
ever point out that the extent of the
Superintending Engineer's concern in
the matter depends very much on whe-
ther the accountant is or is not the
head or the manager of the divisional
office. I venture to think that faci-
lity of transfer of accountants is
essential for the proper administra-
tion of the accounts branch; and that
it would be a grave mistake to allow
the accounts of a large and important
division to get into confusion, for
want of an accountant, whilst the
Examiner is vainly endeavouring to

get some Superintending Engineer to consent to the transfer of a competent man.

10. All that I now ask is that no final settlement may be come to until the whole question has been fully and carefully considered after personal discussion, and that in the meanwhile matters may be allowed to continue as they were before the issue of G.O.No. 3245 W. of 13th. November 1889.

II. I venture to add that it might perhaps be convenient if you give me an opportunity of remarking on the resolutions of the Government of India on recommendations of the Accounts Committee regarding matters of procedure and accounting. There are many existing local differences which may make these resolutions wholly or partly inapplicable. Only yesterday, for instance, I received a G.O. communicating to the officers of the department for information and guidance a resolution doing away with a book — the sub register — which has never been introduced in Madras. This mistake happened to be harmless; but it might just as easily have happened that the resolution abolished something locally indispensable because of some local peculiarity, such as the local absence of some other book elsewhere serving practically the same purpose as the one abolished.

PAC 8/11388

1929.11.89

No. 805 W of 16.3.89

No. 3245 W of 16.11.89

No. 3517 W of 10.11.89

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS - THE MADRAS GOVERNMENT.

UNDER date the 10th Decr 1889

Read the following

From the Secy. P.W. & L. 1704 of 28.11.89.

The provisions of G.O. No. 3245 W of 16th Novr 1889 will be held in abeyance, & the orders conveyed in G.O. 805 W of 16th Novr 1889 will continue in force for the present. The Secy will report in due course how far effect can be given to the orders of the Govt. of India contained in Circular No. 14 dated 23 Octr 1889, having regard to local circumstances.

Ch. S. P. Project
Super. Engr
Ch. S. P. Project
Secy P.W. & L.

10/12

2.12.89

W 905W - 16.3.89.
3245W - 16.11.89.

17-8-11

17-11-21 ✓

3517W

10/12/89

10 Dec 1889

(6)

W 3.11.89
Luf-