(1) பக்கங்களின் எண்ணிக்கை ௨6.

(2) புதுக்கித் திருப்பிய நாள் ஜனவரி - 1989

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

# தமிழ்நாடு ஆவணக் காப்பகம்.

௨5

## தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 805 அச்சகம் / பலவகை

நாள் : 16 · 3 - 1889 ~~198~~.

கே. அமதி

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

13 Sheets

ஆவண. கா-1—18,006—15-6-87.

16TH MARCH 1889, No. 805 W., PUBLIC WORKS.

805

805/1

## GOVERNMENT OF MADRAS.

## PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

Office note from the Examiner, Public Works Accounts, dated Madras, 9th January 1889, No. 16.

With reference to para. 9 of G.O., No. 916 W., dated 20th March 1888, I beg to state that, if Government still desires this change, I am now prepared to recommend that effect be given to the rule of Code para. 378 permitting direct correspondence between the Examiner and the accountant regarding routine matters.

2. As stated in the Government Order just quoted, the majority of officers consulted are in favor of the change. Indeed the only remarks which it seems necessary to notice as throwing doubt on the expediency of the change are those made by Colonel Pennycuick (then Superintending Engineer, VI Circle) and Messrs. Vincent and deWinton (Executive Engineers, Buckingham canal and Nílgiri divisions).

3. With regard to Colonel Pennycuick's remarks, I may say at once that the distinction drawn by him between matters concerning the propriety of expenditure and matters concerning the record of expenditure correctly represents the distinction in my own mind as to the classes of matters on which correspondence should be carried on with the Executive Engineer and with the accountant, respectively. The distinction between routine and other matters was intended to be understood in this sense, but the expression used was no doubt misleading.

4. With regard to Mr. Vincent's remarks, I may say that the objection raised by him was foreseen, and that, at the time he wrote, steps had actually been taken to provide against it by instructions to exclude from the audit note all remarks on matters involving the responsibility of the Executive Engineer as distinguished from the responsibility of the accountant. Some difficulty was at first experienced in getting these instructions understood and carried out, and at the time when Mr. Vincent wrote, the audit notes did habitually contain a considerable number of remarks which unquestionably concerned the Executive Engineer. With one exception, however, all such matters are now dealt with outside the audit note, either in the objectionable item statement or otherwise. The exception is the subject of vouchers—non-submission or incompleteness of vouchers—for which disbursing officers, not the accountant, are responsible; and as regards vouchers, I have now completed, and shall be able almost immediately to bring into operation arrangements for bringing irregularities separately to the notice of the Executive Engineer. When this is done the audit notes will not—unless now and then by mistake—include any remark on matters in which the responsibility of the Executive Engineer is involved, or as to which it is at all necessary that they should come under his notice.

5. Mistakes will inevitably be made now and then, and remarks with which the accountant is not competent to deal will occasionally find their way into audit note; but, if the changes should be carried out, I propose to instruct divisional accountants that, if they are asked or instructed in audit notes about matters beyond their competence to deal with, they should not trouble the Executive Engineer on the matter or delay the disposal, but should simply point out the mistakes and ask that the matter may be referred to the Executive Engineer.

6. On the other hand it should, I submit, be clearly understood that in all matters concerning the record of expenditure and receipts, the Examiner's instructions as conveyed to the accountant, whether in audit notes or otherwise, should be promptly carried out without question. If the Executive Engineer considers instructions given by the Examiner to the accountant are either improper or inexpedient, he should address the Examiner himself; but he should not, I think, give any contrary instructions or orders to the accountant, or interfere in any way with the prompt carrying out of the Examiner's instructions on matters of account procedure.

7. Correspondence with divisional accountants on matters for which the accountant is responsible need not of course be confined to audit notes, but all such correspondence, including audit notes, should be properly registered and kept as part of the divisional records in such a way that the Executive Engineer can have access to it when necessary.

8. Mr. deWinton (Nílgiri division) thinks that two audit notes will be necessary, one for the accountant and another for the Executive Engineer; but I do not think this will be the case. Setting aside matters that would be disposed of in objectionable items statement, the question arising out of the accounts on which reference to the Executive Engineer will be necessary should be very few, and I am disposed to think that it will generally be best to take them up separately by letter.

9. The objection raised by the same officer of probable friction between the head clerk and the accountant seems to me altogether groundless. The head clerk will necessarily understand that he has absolutely no concern whatever with audit notes or other correspondence between the Examiner and the accountant.

10. It will perhaps be well to settle beforehand whether it will be open to a divisional accountant to initiate correspondence on any subject, or whether he should confine himself to replying to the Examiner's inquiries, &c. I see no objection to his initiating correspondence, and I think it would often save much trouble and confusion if he could at once apply directly for instructions when required; but it should be understood that such correspondence is to be strictly confined to questions of account and procedure, and that all personal questions, and especially anything of the nature of complaint, must be submitted through the Executive Engineer.

---

Office note from the Examiner, Public Works Accounts, dated 11th March 1889,
No. 315.

Your office note No. 438 C., dated 29th January 1889.

The following are the only conditions that it seems necessary to specify at present:—

(*a*) Correspondence with accountant to be concerned only with the record of expenditure and receipts, and the eliciting of information bearing thereon and on delays, omissions, &c., connected therewith.

(*b*) Such correspondence to be initiated either by me or by the accountant, as may be necessary.

(*c*) All such correspondence to be part and parcel of the records of the divisional office, and at all times accessible as such to the Executive Engineer, and if the Executive Engineer so desires, to any clerk in the office.

(*d*) Instructions given by me to the accountant on maters concerning only the *record* of expenditure and receipts, or the performance of his recognized duties, to be carried out without question, the Executive Engineer addressing me by letter, when necessary, if he thinks any serious mistake has been made.

(*e*) The responsibility of an Executive Engineer as defined in Code paras. 310 and 311 to remain as at present.

(*f*) Correspondence on matters personal to the accountant, or regarding anything in the nature of a complaint against the Executive Engineer or any member of his office, to be sent through the Executive Engineer.

(*g*) The Examiner to remain at liberty to correspond when necessary with the Executive Engineer even on matters connected only with the record of expenditure and receipts, if he cannot get intelligible or satisfactory replies from the accountant or for any other reason.

2. Condition (*f*) should not preclude an accountant stating, in reply to a direct inquiry on some specific point, that such and such act or omission of his is due to specific order or interference or want of assistance, &c., on the part of the Executive Engineer or of the other member of the office, provided he confines himself to the specific matter under inquiry; and it would, of course, be subject to the understood

right of every member of the department to appeal direct to higher authority when the officer under whose immediate order he is serving refuses to forward his representations. As to this, however, I shall take care to let all accountants know that frivolous and unnecessary complaints about trifling matters will tell against themselves.

3. As regards the definition of the duties and responsibilities of the divisional accountant, I have no wish to lay down any hard-and-fast rules, or indeed any rules except such as may be necessary to ensure as far as possible the fulfilment of the following conditions, namely:—

(*a*) That an accountant shall not be charged with duties which unduly interfere with the satisfactory performance or supervision of his proper duties as accountant;

(*b*) That I shall not be expected to exercise control over an accountant in respect of matters of which I cannot possibly have any knowledge; and

(*c*) That it shall be possible for me to be able to gauge fairly and accurately the comparative importance and responsibility of the different divisional charges as affecting the work of the accountant.

And I think that, for the present, it will be sufficient if it can be understood that the proper duties of the accountant are such, and such only, as arise out of the circumstances that an Executive Engineer is a disburser and receiver of public money which he has to account for; and that office duties which are common to all offices whatsoever, whether the head of the office is or is not essentially a receiver and disburser of public money, should be performed by the clerks of divisional offices just as they necessarily are by the clerks of other offices.

4. At the same time I should be very glad if the principle could be now affirmed that the accountant is not, except perhaps under very special circumstances, and with the concurrence of both Superintending Engineer and Examiner, to be made the manager of the divisional office, because his being the manager of the office (*a*) does interfere with the performance of his proper duties as accountant, and (*b*) does lead frequently to complaints being made to me regarding matters which I find myself absolutely incapable of dealing with satisfactorily, and because the uncertainty as to whether the accountant is or is not, or will or will not be, manager of the office, (*c*) makes it impossible for me to tell whether any particular accountant is or is not a suitable man for a particular division. I am moreover convinced that the fact of the post of manager being open at the option of the Executive Engineer to either accountant or head clerk is one of the chief causes of the much too common ill-feeling between the two. Whichever of them is out of it is always trying to get in, and too frequently endeavours, as a means thereto, to discredit the other.

---

ORDER—dated 16th March 1889, No. 805 W., Public Works.

The Government approve the measures proposed by the Examiner to give effect to para. 378, Public Works Code, and direct that they be adopted forthwith under the conditions set forth in the later office note above recorded.

2. The Examiner being strongly of opinion that the accountant should not be made the manager of the divisional office, except under special circumstances, the Government affirm the principle stated in para. 4 of the same office note.

(True Extract.)

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

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

Exd. J. Henricus.

Spare Copies

GENERAL.
ESTABLISHMENT.

# Govt. of {1889} Madras.

PUBLIC WORKS.

*Dated March, 16th.*

*Recd.* *Encl.*

---

**G.O., 16th Mar. 1889, No. 805 W.,**

---

**MARCH.**

---

## Direct Correspondence between the Examiner, Public Works Accounts, and Divisional Accountants

Orders approving the measures proposed by the Examiner to give effect to para. 378 of the Public Works Code in regard to the —, and affirming the principle that the accountant should not be made the manager of the divisional office except under special circumstances.

---

Connected with C No. 2365
[illegible] 14/iii

805
3 Cirs 20.5
805

To W Dept of 438C
A 805 W
16.iii.89

29.1.89

805

This paper is submitted as ordered, with G.O. No 916 of 20.3.88.

The original file of that G.O. is very bulky, but it will be sent up if desired.

Para 9 of the G.O. relates to the question now discussed by the Exr. –

If the C's proposals be considered generally unobjectionable, he might be asked to draft a circular embodying the instructions which should be issued to Ex. Engrs. It will then be seen clearly what is intended.

The

[C. No. 8.]

805

SECRETARY TO GOV
10 MAR. 8
P.W. DEPARTMENT

the present note is of a
discursive nature &
more ~~[illegible]~~ information
as to details appears
necessary.

11.1.89

I agree generally in the
proposal that direct
correspondence between
the Examiner & Divisional
Accountants be allowed
and that an audit note
(confined to the Accountants
note) be sent to each
applied by the Accountant
then of course as printed out
by the Examiner will be
an office record & the C.E.
will see them when he wishes
to do so
The Examiners instructions to the
accountant sh^d be carried out
without question provided they are
only concerning the record of
expenditure & results
Sh^d the ~~[illegible]~~ the C.E.
consider a grave mistake has
been made by Exr. he will point
it out by letter to that officer
I see no objection to the accountant
initiating correspondence if he is
to write direct
I should be glad if the Examiner
will send in "specific proposals

"as to the conditions
"under which direct correspondence
"~~sh^d~~ between himself & the
"divisional accountant may be
"allowed"
805/808
see para 9 of G.O. 917 W
20 March 88
805

and I would suggest that
they sh^d be as short
as possible and not
[illegible] draw rules too
binding to work as in
this case as in others
it [illegible] to [illegible] rules
will not prevent
misunderstandings and
mistakes

24/1/89

4

[C No 8]

ham Canal and Nilgiri Divisi

1P

[C. No. 8.]

SECRETARY TO GOVERNMENT, P.W. DEPARTMENT, MADRAS.
10 JAN. 8

805

805/5

805

GOVT. OF MADRAS. 1889. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 9 January 1889.

OFFICE NOTE No. 16

To
W.

With reference to para 9 of G.O. No. 916 W. dated 20th. March 1888, I beg to state that, if Government still desires this change, I am now prepared to recommend that effect be given to the rule of Code para 378 permitting direct correspondence between the Examiner and the Accountant regarding routine matters.

2. As stated in the G.O. just quoted, the majority of officers consulted are in favor of the change. Indeed the only remarks which it seems necessary to notice, as throwing doubt on the expediency of the change, are those made by Colonel Pennycuick (then Supg. Engineer 6th. Circle) and Messrs. Vincent and deWinton (Executive Engineers Buckingham Canal and Nilgiri Divisions).

KEEP-WITH Genl. No.
dated 188 .

5

2,000 - 9-10-88.

3. With regard to Colonel Pennycuick's remarks, I may say at once that the distinction drawn by him between matters concerning the propriety of expenditure and matters concerning the record of expenditure correctly represents the distinction in my own mind as to the classes of matters on which coreespondence should be carried on with the Executive Engineer and with the Accountant respectively. The distinction between routine and other matters was intended to be understood in this sense, but the expression used was no doubt misleading.

4. With regard to Mr. Vincent's remarks, I may say that the objection raised by him was foreseen, and that at the time he wrote, steps had actually been taken to provide against it, by instructions to exclude from the audit note, all remarks on matters involving the responsibility of the Executive Engineer as distinguished from the responsibility of the Accountant. Some difficulty was at first experienced in getting these instructions understood and carried out, and at the time when Mr. Vincent wrote, the audit notes did habitually contain a considerable number of remarks which unquestionably concerned the Executive Engineer. With one exception, however, all such matters are now dealt with outside the audit note, either in the objectionable item statement, or otherwise. The exception is the subject of vouchers — non-submission or incompleteness of vouchers — for which disbursing officers, not the accountant, are responsible; and as regards vouchers, I have now completed, and shall be able almost immediately to bring into operation arrangements for bringing irregularities separately to the notice of the Executive Engineer. When this is done, the audit notes will not — unless now and then by mistake — include any remark on matters in which the responsibility of the Executive Engineer is involved, or as to which it is at all necessary that they should come under his notice.

6

5. Mistakes will inevitably be made now and then, and remarks with which the accountant is not competent to deal will occasionally find their way into audit note; but, if the changes should be carried out,

I propose to instruct divisional accountants that, if they are asked or instructed in audit notes about matters beyond their competence to deal with, they should not trouble the Executive Engineer on the matter or delay the disposal, but should simply point out the mistakes and ask that the matter may be referred to the Executive Engineer.

6. On the other hand it should, I submit, be clearly understood that in all matters concerning the record of expenditure and receipts the Examiner's instructions as conveyed to the accountant, whether in audit notes or otherwise, should be promptly carried out without question. If the Executive Engineer considers instructions given by the Examiner to the accountant are either improper or inexpedient, he should address the Examiner himself; but he should not, I think, give any contrary instructions or orders to the accountant, or interfere in any way with the prompt carrying out of the Examiner's instructions on matters of account procedure.

7. Correspondence with divisional accountants on matters for which the accountant is responsible, need not of course be confined to audit notes, but all such correspondence, including audit notes, should be properly registered and kept as part of the divisional records in such a way that the Executive Engineer can have access to it when necessary.

8. Mr. deWinton (Nilgiri division) thinks that two audit notes will be necessary, one for the accountant and another for the Executive Engineer; but I do not think this will be the case. Setting aside matters that would be disposed of in objectionable items statement, the question, arising out of the accounts, on which reference to the Executive Engineer will be necessary, should be very few, and I am disposed to think that it will generally be best to take them up separately by letter.

9. The objection raised by the same officer of probable friction between the head clerk and the accountant seems to me altogether groundless. The head clerk will necessarily understand that he has absolutely no concern whatever with audit

7

7

7

notes or other correspondence between the Examiner and the accountant.

10. It will perhaps be well to settle beforehand whether it will be open to a divisional accountant to initiate correspondence on any subject, or whether he should confine himself to replying to the Examiner's inquiries etc. I see no objection to his initiating correspondence, and I think it would often save much trouble and confusion, if he could at once apply directly for instructions, when required; but it should be understood that such correspondence is to be strictly confined to questions of account and procedure, and that all personal questions, and especially anything of the nature of complaint must be submitted through the Executive Engineer.

C.

Mg
9/1

Enclosures 7/ original papers

PWC No 2055

R 10.1.89

---

EXAMINER
No. 70
31 JAN 1889
P. W. ACCOUNTS

No. 438 C.

Government of Madras.

**PUBLIC WORKS DEPARTMENT,**

Chepâk, 29th January 1889.

OFFICE NOTE.

805
C

805

From W. 805

To C.

Your Office Note No 16 dated 9th January 1889.

2. I agree generally in the proposal that, direct correspondence between the Examiner, and divisional Accountants should be allowed, and that audit notes (confined to the Accountant's work) should be addressed to, and answered by the Accountant. There will of course be an office record

8

8

record of such correspondence, and the Executive Engineer will see it when he wishes to do so.

3. I agree that your instructions to the Accountant should be carried out without question provided they are only concerning the record of expenditure and receipts. Should the Executive Engineer consider that a grave mistake has been made by your office, he will point it out by letter to you.

4. I see no objection to the accountant initiating correspondence if he is to correspond direct with you.

5. On these lines I shall be glad if you will submit "specific proposals, as to the conditions under which direct correspondence between

805

805/9

805

between your office and the divisional accountant may be allowed" *vide* para 9 of G.O. No. 916 W dated 20th March 1888, and I would suggest that they should be as brief as possible, and not contain rules too hard and fast. In this case as in others, hard and fast rules will not prevent misunderstanding and mistakes.

6. On receipt of your reply, definite orders of Government will be taken.

28/1/89

W.—

4 + 5P

No 315 of 11 March 1889

To W. your office note No 439 C.W. 29.1.89. The following are the only conditions that it seems necessary to specify

9

Cu

9

at present:-

(a) Correspondence with accountant to be concerned only with the record of expenditure and receipts, and the eliciting of information bearing thereon and on delays, omissions etc. connected therewith.

(b) Such correspondence to be initiated either by me or by the accountant, as may be necessary.

(c) All such correspondence to be part and parcel of the records of the divisional office, and at all times accessible as such to the Executive Engineer, and if the Executive Engineer so desires, to any clerk in the office.

(d) Instructions given by me to the accountant on matters concerning only the record of expenditure and receipts, or the performance of his recognized duties, to be carried out without question, the Executive Engineer addressing me by letter, when necessary, if he thinks any serious mistake has been made.

(e) The responsibility of an Executive Engineer as defined in code paras 310 and 311 to remain as at present.

(f) Correspondence on matters personal to the accountant, or regarding anything in the nature of a

808 805 6P

6 805/10

805

×or any?

70 10

complaint against the Executive Engineer or any member of his office, to be sent through the Executive Engineer.

(g) The Examiner to remain at liberty to correspond when necessary with the Executive Engineer even on matters connected only with the record of expenditure and receipts, if he cannot get intelligible or satisfactory replies from the accountant or for any other reason.

2. Condition (f) should not preclude an accountant stating, in reply to a direct inquiry on some specific point, that such and such act or omission of his is due to specific order or interference or want of assistance etc. on the part of the Executive Engineer or ×of the other member of the office, provided he confines himself to the specific matter under inquiry; and it would of course be subject to the understood right of every member of the department to appeal direct to higher authority when the officer under whose immediate order he is serving refuses to forward his representations. As to this, however, I shall take care to let all accountants know that frivolous and unnecessary complaints about trifling matters will tell against

20

themselves.

3. As regards the definition of the duties and responsibilities of the divisional accountant, I have no wish to lay down any hard and fast rules, or indeed any rules except such as may be necessary to ensure as far as possible the fulfilment of the following conditions, namely:-

(a) that an accountant shall not be charged with duties which unduly interfere with the satisfactory performance or supervision of his proper duties as accountant;

(b) that I shall not be expected to exercise control over an accountant in respect of matters of which I cannot possibly have any knowledge; and

(c) that it shall be possible for me to be able to gauge fairly & accurately the comparative importance and responsibility of the different divisional charges as affecting the work of the accountant;

and I think that, for the present, it will be sufficient if it can be understood that the proper duties of the accountant are such, and such only, as arise out of the circumstances that an Executive Engineer is a disburser and receiver of public money which he has to account for; and that office

805

805
11
4 05

4

11

805 7p

duties which are common to all offices whatsoever, whether the head of the office is or is not essentially a receiver and disburser of public money, should be performed by the clerks of divisional offices just as they necessarily are, by the clerks of other offices.

4. At the same time I should be very glad if the principle could be now affirmed that the accountant is not, except perhaps under very special circumstances, and with the concurrence of both Supg.Engineer and Examiner, to be made the manager of the divisional office; because his being the manager of the ~~divisional~~ office (a) does interfere with the performance of his proper duties as accountant, and (b) does lead frequently to complaints being made to me regarding matters which I find myself absolutely incapable of dealing with satisfactorily, and because the uncertainty as to whether the accountant is or is not, or will or will not be, manager of the office, (c) makes it impossible for me to tell whether any particular accountant is or is not a suitable man for a particular division. I am moreover convinced that the fact of the post of manager being open at the option of the Executive Engineer to either accountant or head clerk, is one of the chief

11

causes of the much too common ill-feeling between the two. Whichever of them is out of it, is always trying to get in, and too frequently endeavours, as a means thereto, to discredit the other.

11/3

C.

AL 9/3.

SP 11/3

No. 836 C d/ 30.3.81.
" 2728 C d/ 9.8.86.
" 2254 W d/ 8.9.86.
" 916-7 W d/ 20.3.88
" 438 C d/ 29.1.89

---

Genl
Estab

PUBLIC WORKS DEPARTMENT.

8P

X/

805/12

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

805

From
The Examiner of P W Accounts (P.W. No. 16 of 9th Jany 1889)
Do do (" " 315 " 11th March ")

805

The Government approve the measures proposed by the Examiner to give effect to para 378 Public Works Code, and direct that they be adopted forthwith under the conditions set forth in the Under Office note above recorded.

15 mar

2. The Examiner being strongly of opinion that the Accountant should not be made the Manager of the

12

12

Divisional Office ex-
-cept under special
circumstances, the
Government affirm the
principle stated in
para 4 of the same
Office Note.

WCB
14.3.89

14/3/89

To

D
27/3

Supdg: Engineers ✓
Cons. Architect to Govt. ✓
Chief Engr for Irrign: ✓
Examiner P.W. Accounts

Cn

Hw 14.iii.89
R 16 iii 89

805
13

9

805

805

13

13

17-8-11

17-8-11

17-A-21

Govt. of 1889 Madras.

PUBLIC WORKS.

12335

Dated 16/3/89

Recd

Encl.

G.O. 16 Mar 1889 No. 805 W

Direct correspondence between the Exr, [illegible] & ~~the~~ Divisional Accountants.

190/12

Orders approving the measures proposed by the Exr. to give effect to para 378 of the P.W. Code in regard to the — and affirming the principle that the Acct. ~~sh~~ should not be made the manager of the Divl. office except under special circumstances

13

16/3