(1) பக்கங்களின் எண்ணிக்கை 56
(2) புதுக்கித் திருப்பிய நாள் டிசம்பர் 89
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

1

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 1676 (W) அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 16.6.1890 ~~198~~ .

28/

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கா-1—18,006—15-6-87.

No 15C/PR

1676/1

Office of the Chief Engineer
Periyar Project Works,
Kodaikanal 8th May 95
of 100

Memorandum

With reference to letter No 2466 of 1st instant from the Examiner of P.W. accounts to the Executive Engineer 1st Periyar Division the undersigned desires that pending further orders from this office the accounts of No 1 Periyar Division may be kept entirely distinct from those of No II

2 The former in the absence of a senior accountant must be conducted by C.R. Kristna Row who must be held entirely responsible for them – The accounts of No II Periyar Division should be given Kristna Row [illegible]

assistance and advice but he
is not to take any responsibility
for the accounts of No I Division
and is not to sign any papers
connected with them –

To
The Ex Engr
No I Periyar

(Sd) J Pennycuick Col R.E.
Chief Engr Periyar Project

No 792-P.R.
8-5-90 9/101

Copy to Examiner of P.W. Acct
with reference to his letter No 2466
of 1st instant –

2 The arrangement contemplated
in the above letter is in the opinion
of the undersigned a most
improper one in itself and
whether proper or improper should
not have been made without
the concurrence of this office

3 The Accountant of No II
Periyar Division has already
much work on his hands to

manage, and to place the
accounts of No I Periyar Divn
under him would tend to divide
responsibility without any
corresponding benefit –

4. The Examiner's action in
connection with the accounts of
No I Periyar Division is about
to be made the subject of a
Special+ report to Government;
pending orders on this report
the Executive Engineer must
do the best he can with the
establishment at his disposal,
for any shortcomings the
responsibility will rest with
the Examiner in person –

+ No 797 P.R.
d/- 10-5-90

1676/2

J Pennycuick
Col R.E.
Chief Engr Periyar Project

To The Examiner
of P.W. Accts

2477
12 MAY 1890

Pw Dept
4734/

[C. No. 2.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 2868. 1676/3

From Major C.H.P.Christie R.E.
~~The~~ EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To
The Secretary to Government,
Public Works Department.

Madras, 17 May 1890.

Sir,

I have the honor to forward (in original) for the orders of Government, a communication just received by me from the Chief Engineer Periyar Project Works, being his endorsement No.792 P.R. of 8th. May 1890 forwarding a copy of his memorandum No. I5 C./P.R. to the Executive Engineer No.I Periyar Division regarding arrangements for the conduct of the accounts work of that division.

2. When it was settled that, on the transfer of certain divisions and sub-divisions to the Military Works Branch, two accountants should be transferred to the establishment under the Examiner of Accounts, Military Works Branch, I arranged with the approval of the Government to transfer Mr.Kerr, then accountant of the No.I Periyar Division, and another accountant, and in view of the unsatisfactory state of the accounts of that division, I arranged to post to it Mr.Jackson (one of the best if not the best divisional accountant that I have) at that time attached to the Presidency Division (Bangalore) one of the divisions transferred to the Military Works Branch; and in view of the fact that there would be little or nothing doing in the No.I Periyar Division for some time after the annual descent to the plains, & being at the time in great straits owing to sickness among accountants, and to the practical addition of another division through the delay in closing the Nilgiri Division after the opening of the Madras Military Works Division, I was obliged to arrange that Mr.Jackson should join

the No. I Periyar Division only after relief by Mr.Kerr.

3. Unfortunately after Mr.Kerr left the No.I Periyar Division, Mr Jackson fell sick, and applied for two months' leave; but, being very anxious that he should join the No.I Periyar Division as soon as possible, I stated my inability to give any leave except on a medical certificate by competent medical authority that the leave was absolutely necessary, as required by Civil Service Regulations, article 904(a). Mr.Jackson being really seriously ill obtained a proper medical certificate in the prescribed terms, and I had then no alternative but to grant the leave.

4. In these circumstances, having no qualified accountant whom I could spare for the charge of the division in question, I arranged to place the accountant of the No.2 Periyar Division, who is a very good accountant, in temporary charge of the accounts of the two divisions, giving him a fifth grade accountant as assistant, to whom I afterwards added a second fifth grade accountant as another assistant.

5. The plan of putting one accountant in charge of the accounts of two divisions is naturally one that I should not adopt except under stress of circumstances, but it is one which, in like circumstances has before now been temporarily adopted in respect of other divisions, without any inconvenience.

6. The Chief Engineer Periyar Project Works has not thought fit to state the nature of his objections, and I am unable to conjecture his grounds for considering that the arrangements made (which elsewhere and previously have worked very well) are " most improper "; but I should be very glad to consider any suitable representations he might wish to make on the subject. I cannot however admit his right to interfere directly with the arrangements made by me.

7. There is not the slightest doubt that under code para 339 the Examiner is the head of the account branch, and that no authority, other than the Government, has any right of direct interference with his administration of that branch, and, as I am of opinion that neither of the 5th. grade accountants (attached to the division as assistants) is qualified to take charge of the accounts of the division, I am obliged to ask that the Chief Engineer may be instructed to withdraw his memorandum without delay, and to make suitable representations, either to Government or to myself, as Government may think proper, regarding his objections to the arrangements made by me, and also to direct the Executive Engineer to apply to me if he requires any further instructions regarding the conduct of the accounts work of the division.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Major R.E.

Examiner P.W.Accounts Madras.

1676/4

17/5

(Encl one)

17/5

Memo No 2284C d/ 17.5.90
Fr. Bno. 1099W d/ 14.4.90
" " " 41W d/ 7.1.90
" " " 3347W d/ 25.11.89
" A " 3245W d/ 16.11.89
" " " 805W d/ 16.3.89
Memo No 5178C d/ 8.11.89
Fr. Ano 2608-9.W d/ 20.7.89

P. W. C. No. 4734.

From

The Examiner P.W.Accounts,
Madras.

To

The Secretary to Government,
P.W.Department.

No. 2808.

No 1676 W [illegible]

Dated 17 May 1890.
Recd. 19-5-90
Enc 1

Accounts work of No.I and 2 Periyar Divisions. Forwards Chief Engineers memorandum in original and offers remarks in support of the arrangements made for the conduct of---

0/5015 Pha, 115. V

No 797. P.R

Letter from the Executive Engineer, No I Periyar Division, to the Chief Engineer, Periyar Project, dated, Kodaikanal, 7 May 1890, No 20 C.

1676/5

I have the honor to enclose a letter from the Examiner showing the arrangements made by him regarding the account branch of my office.

2. The backward state of the returns and accounts is well known to you and the necessity for a second accountant being attached to the division has been recognised both by yourself and government.

3. In a recent report touching on the subject I have brought to your notice that a second trained accountant has never been attached and that all that has been done

has been to send me an extra clerk with some knowledge of the forms of accounts who was absorbed in the establishment six weeks after his joining

4. Presumably since the last inspection of my accounts by the Deputy Examiner it has occurred to the Head office that Mr Kerr has not been capable of coping single handed with the accounts work and that the time has come to take special steps towards putting the books in order and working arrears up to date.

5. The proposal made to effect this object was, considering the dearth of trained accountants, good and the time chosen was the most convenient.

6. This proposal which I believe was submitted to you for approval was to substitute a first rate accountant for Mr Kerr, the

change

change to take place as soon as the office was established at Madura after leaving the hills.

1676/6

7. Mr Jackson the chosen successor to Mr Kerr was to apply himself during the slack season to working up all arrears, and was if possible to remain in the Division, but in any case he would have put matters into such order that by the time work was resumed on the hills another accountant would start fair and be able to continue the current business without the drag of arrears.

8. The accompanying letter shows the arrangements which have actually been carried out. Because my accounts are in a backward state, because the work has been too heavy for one man, because the present stoppage of work gives an excellent opportunity for writing up arrears; On these grounds my

one accountant is removed and no one is put into his place.

9. This is practically what has been done, for the accountant of No II Division is to have charge of my office, he already having probably more than enough to do in his own, and a *temporary* accountant of the lowest grade is appointed to assist him.

10. The Examiner thinks that there should be thus "no difficulty in carrying on the accounts work during the slack season" but the most important point of the matter is missed, that the slack season is the very time when one if not two good trained accountants should be set to work at putting the books into order. It will moreover be observed from para 3 of the Examiner's letter that it is only *if possible*

that

1676/9

that it is contemplated to post another accountant at all in Mr Kerr's place

11. I beg to protest most strongly against the present arrangement which will inevitably make matters worse in my office as well as throw No II Division into arrears.

12. I also beg to express my opinion that Mr Kerr should never have been removed until another good accountant was actually ready to take his place.

13. The matter is very urgent as every day now is important. Three or four weeks will have been absolutely thrown away as it is, and if better arrangements are not promptly made, the office will return to the hills to heavy work and this valuable opportunity of putting the accounts into orde

will have been wasted.

Copy.

Submitted for the consideration and orders of Government.

2 It will be remembered that the state of the accounts in No I Periyar Division has already attracted attention and in G. O. No 2461 W. of 5th September 1889 the necessity for a second accountant was recognised.

Embodied in G.O. 2608 W. of 20.9.89

3. An attempt was made by the Examiner to argue that an additional clerk was all that was wanted but the fallacy of this contention was pointed out in my letter No 1015 P.R. of 10th September 1889 and for some time past we have been in daily expectation of the arrival of a second accountant.

*2608 W / 20.9.89

4. An extra clerk was posted but as pointed out by the Executive Engineer he was absorbed in the establishment within six weeks of his arrival.

1676/D

5. On the 31st March 90 the Examiner wrote to me saying that a senior accountant, specially selected would be sent to replace Mr Kerr the present accountant and this, though not all that was wanted, would have been a step in the right direction, and would have been accepted as at all events an honest attempt at meeting the necessities of the case.

6 On the 1st instant without any reference to this office, the Examiner writes to the Executive Engineer to say that he has removed Mr Kerr and posted in his place a temporary 5th grade accountant, and that the accounts work of No I Division is to be carried out by the accountant of No II Division in addition to his own work, the temporary

accountant above mentioned being looked upon as his assistant

7. In other words the accounts of a Division which have been found too much for one man and which have been falling more and more into arrears are to be added on to those of a second Division, themselves by no means light.

8. The infallible effect of this arrangement would be that the accounts of No II Division would be thrown into confusion without any improvement in those of No I, the objections to it are so serious that I have been compelled to veto it, and have informed the Executive Engineer that while Gopala Iyer (the accountant of No II Division) should give every assistance and advice in his power to Kristna Row (the temporary accountant of No I Division)

the

the latter must be considered to be in responsible charge of the accounts of No I Division and that the former is not to sign these accounts or to be made in any way responsible for them.

1676/T

9. It might have been supposed that under existing circumstances the Examiner would have refrained as far as possible from harassing the Executive Engineer and his accountant with unnecessary correspondence about trifling matters and would have helped them by drawing their attention to those of real importance. His actual course has been the exact opposite as will be seen from my letter No *650 PR of 12th April 90.

* 1961 C.S. 21.4.90
with No 115 D 9.5.90
at Ooty

10. The Examiner's action in this matter appears to combine every objectionable feature that the circumstances admit. His duty

is plainly laid down in para 371 of the code which has been entirely ignored, while his action* in removing Mr Kerr without previous reference to this office is in direct disregard of G. O. No 3245 W. of 16th November 1889 –

*1099 W. D. 14.4.90

J Pennycuick Col R.E.

Chief Engr Periyar Project

Kodaikanal
19th May 90
Df – 12/
Do

The Chief Engr
P. W. Department

1676
10

P.W.C. No ~~4522~~ 5102

No 797. P.R.

From,
The Chief Engineer
Periyar Project

To,
The Chief Engineer
P.W.D.

Dated 10: } May/90
Received 14 }

En—.

Accounts branch of No I Periyar Dn — submits for consideration & orders of Govt letter from the Executive Engineer No I Periyar Dn regarding the —

20 MAY 1890

No. 2284 C of 17th May 1890

To
C

For favour of remarks.

W.C.B.
17.5.90
D.W.

No 167 [illegible] of 5th June 1890

1676
4

Office copy with Cir 4724 sent Wooly on 20.5.90.

Cir 4724 of orders

Keep-with Genl. No.

dated 189

[C. No. 8.]

GOVT. OF MADRAS. } 1890. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 30. May 1890.

Office Note No. 3088.

To
W.

Your office note No.2284 C. dated 17th. May 1890.

In my letter No.2868 dated 17th. May 1890, I have already explained how all my arrangements were upset by the illness of Mr.Jackson, and the circumstances in which, much to my regret, it became necessary to substitute as a temporary measure the arrangements now complained of. It is therefore unnecessary to travel again over that ground, and I need now deal only with the collateral issues now introduced.

2. In para 2 of Executive Engineer's letter, and in paras 2 and 3 of the Chief Engineer's endorsement, reference is made to the fact that in spite of G.O. No.2608 W. dated 20th. September 1889, no second accountant was attached to the division. Government is aware that in reply to the application for an additional accountant the Government of India expressed an opinion that in consequence of recent changes of procedure

600—17-1-90.

2

tending to reduction of work, the Examiner should be able to provide for an additional accountant without any increase of the sanctioned establishment, see your No. 5178 C. of 8th. November 1889. Government is however also aware that these changes of procedure were prospective and not actually accomplished, and as a matter of fact it is only quite recently that I have been able to reap the advantage of any of these changes. Government is also aware that, in consequence of the opening of the Madras Military Works Division long before the Nilgiri Division was closed, I was obliged to provide an extra accountant for this extra division, and as a matter of fact the accountant of the Nilgiri Division only became available about the middle of this month. I had also one accountant under suspension until the 29th. January 1890, and the rules did not admit of his place being filled up during suspension. It was therefore quite impossible for me to take immediate advantage of prospective changes which were expected in due course to produce a virtual strengthening of the establishment of accountants. Moreover arrangements had already been made for giving the Executive Engineer, in the shape of an additional accounts clerk transferred from the Ramnad Division, assistance at least as great as I could in any case have given him.

Vide No. 2282 C 17.6.90

1676/17

3. In para 2 of his letter the Executive Engineer states that the additional accounts clerk sent to the division for the express purpose of working up the arrears, was absorbed six weeks after he joined, and the Chief Engineer refers to this in para 4 of his endorsement. This is the first intimation that I have received of this fact, and I am at a loss to imagine why the Executive Engineer should have allowed him to be thus absorbed if he considered that his services were required. The Chief Engineer certainly says that he has for some time past been in daily expectation of the arrival of a second accountant, but I am not aware of any justification for such expectation, to the extent that is of justifying the ~~Chief~~ Executive Engineer in practically giving up an additional accounts clerk whose services he apparently considered necessary. G.O. No. 2608 W. of 20th. September 1889 simply showed that the Government of India had been asked to sanction an additional accountant, & certainly did not justify any expectation of the immediate despatch of a second accountant; and, if the Executive Engineer considered that the services of the additional clerk were necessary, it was, I submit, his duty to take the necessary measure to obtain sanction for the retention of his services, at any rate, until the arrival of the expected second accountant.

4. To prevent possible misunderstanding I may as well mention that the establishment audit branch of my office — or rather the particular clerk who deals with the establishment audit of the Periyar Divisions — was necessarily aware that the temporary excess over the sanctioned establishment of the division had been absorbed; but nobody else in my office would know anything whatever about the matter, and this one clerk would be entirely ignorant as to the circumstances under which the temporary excess was allowed, and as to any necessity for the continuance of such excess. Indeed, for aught that I know, the absorption may have been the consequence of audit objection; but that is nothing to the point; my office, as an audit office, has simply to look to sanctions, & it is the Executive Engineer's businessto get the necessary sanction. If I had had the slightest notion that the Executive Engineer was quietly giving up the extra clerk given to him expressly for the purpose of clearing up arrears, I should have inquired whether he could really be spared, & should have asked that arrangements should be made to retain him at any rate until an additional accountant could be provided.

5. In his para I2 the Executive Engineer expresses his opinion that in any case Mr. Kerr should not have been moved until he had been actually relieved. I venture to think that this is a matter to be settled by me. Both accountants being instructed to proceed expeditously the interval between the relief of Mr. Kerr and the arrival of Mr. Jackson, supposing no mishap such as actually occurred, should not have exceeded a fortnight at the outside. It would have been ridiculous, even if it had been possible, which it was not, to have sent an accountant to take temporary charge from Mr. Kerr and to hand over charge a fortnight later to Mr. Jackson; therefore it was necessary that one of the two divisions should be left for a short interval without an accountant; and having to choose between two divisions, in one of which the ordinary work was proceeding uninterruptedly, & with somewhat more than usual difficulty owing to complications introduced by the introduction of the Military Works Branch, whilst in the other, there was (after the return to the plains) a practical stoppage of ordinary work, I naturally decided that the latter must be left for a few days without an accountant, a thing which happens frequently in the heaviest divisions without anything worse than slight temporary inconvenience. Moreover if I had had any doubt, the matter would have been settled by the consideration that the Military Works Division had been already removed from my audit, and that I had no right to make a convenience of it, keeping it without an accountant in order to retain an

1676/13

accountant in one of my own divisions.

Vide 2608. 9 W B 20.9.189.

6. In his para 3 the Chief Engineer claims that in his letter No. 1815 P.R. dated 10th September 1889, he exposed the fallacy of my contention that a second accountant was not required. I submit that he did nothing of the sort. All that he did was (1) to assert that the work which was falling into arrears was accounts work, (2) to point outthat the one accountant might break down at any moment, and (3) to point out (what everybody knows) that a large proportion of the clerical work of divisions is accounts work. Now the breaking down of the accountant is a thing which may happen in any division, and in fact does frequently happen, with the unfortunate, but under present circumstances inevitable result that the division may be left for a fortnight or perhaps three weeks without an accountant; but in my opinion — and I know the climate during the working season as well as anybody — the Periyar No.1 Division is not more liable than many other divisions to such a break down, if the accountant is a European, and the time required to replace the accountant in such an event would be less than in several other divisions. And the fact that much of the clerical work of a division is accounts work, is well known and recognized, & it is distinctly understood that the one accountant allowed to each division is to be given the assistance of such clerks as may be necessary for the due performance of such work. This system may very possibly be a bad one, but it is the recognized system on which the strength of the accounts establishment is based. Granting therefore, for the sake of the argument, that the work which has been falling into arrears is entirely accounts work, as the Chief Engineer asserts but does not prove that it is, his letter No.1815 P.R. of 10th. September 1889 does not prove that there is any more necessity for a second accountant in the No.1 Periyar Division than there is in a good many other divisions.

1676/14

Vide Cir 5104.

7. The real facts of the case are however very clearly indicated in the Executive Engineer's letter (not numbered, dated or paragraphed) forwarded under your office note No.2303 C. dated 19th.May 1890. It appears from that letter that the Executive Engineer assumes that the accountants to be provided by the Examiner should by themselves not only do all the accounts work proper of the division, but also to do this in spite of the hopeless confusion and arrears of the stores accounts, owing to insufficient establishment of storekeepers. If this is not the case I fail to see the point of his reference to the " inability of one accountant to cope with

the work of his branch single handed"; nobody else has ever expected that he should do so, and it has been taken for granted that the accountant would be properly assisted as in other divisions.

8. I do not know whether the Chief Engineer thinks it is the duty of the accountant to keep the stores accounts; or whether he thinks that it ought to be so, and that that is a sufficient reason for strengthening the accounts establishment. For my own part I think it ought to be the accountant's business, and I have said as muchin my note on the proposals of the Accounts Committee, and I am again saying as much in a note, which I hope to submit in the course of a few days, containing proposals for a programme of action in connection with the resolutions of the Government of India arising out of the report of the Accounts Committee; and I hope that before long we may get a proper system of stores accounts; but for the present we have to deal with the existing system, and under the existing system the compilation of stores accounts falls almost entirely on the sub-divisional officer and his subordinates, and in the case of a head quarters sub-division on the clerks and storekeepers corresponding to the subordinates of the sub-divisional office.

9. I have gone carefully on several occasions into this question, and

1676/18

I have no doubt that there are a good dozen of divisions whose claims to a second accountant are as good as, or better than, those of the No.I Periyar Division, and that there never would have been any difficulty if the Executive Engineer had had a proper establishment of clerks and storekeepers. I am quite aware that the sickness among the native employees has made it difficult to keep up such an establishment, but there would have been precisely the same liability to sickness with the native 5th grade accountants whom alone I should have been able to send to assist the accountant; and I submit that this known liability to sickness among the native clerks and subordinates should long ago have led the Executive Engineer to take measures to obtain sanction to an increase of the establishment of clerks & storekeepers sufficient to counterbalance this liability. Instead of doing this, when an extra clerk is given to him he allows him to be absorbed in the very first vacancy, and then he endeavours to shift on to me the responsibility for the consequences. I cannot find that the Executive Engineer has on any single occasion made any original and independent attempt to get his office establishment strengthened; as far as I can discover, all that he has done has been to excuse himself when the very unsatisfactory state of affairs was noticed by the inspecting officer, and so little independent and sustained interest has he shown in the matter, that when he did get an additional clerk he let him go on the very first opportunity.

IO. Though personally quite convinced that — putting aside present arrears — the No. I Periyar Division is not at all exceptionally in need of a second accountant, I have, in view of the orders of Government, kept it steadily in mind as the first division to be provided with an extra accountant as soon as reduction of work should make it possible to post second accountants to any divisions, which has only come to pass quite recently; and as already stated, I have hitherto been under the impression that in the meanwhile the office had been permanently strengthened by the addition of an accounts clerk, who is quite as experienced and useful as, if not more so than, any men whom I could by any possibility have spared.

II. With reference to para IO of the Chief Engineer's endorsement, I beg to observe -

(a) that I have before now pointed out, and that Government is well aware, that I have not got " additional accountants " to send here and there and everywhere at a moments notice, and that it is only with the very greatest difficulty and seldom without seriously upsetting the working of my own office, that I can manage to keep each office supplied with one tolerably efficient accountant; and

1676/16

(b) that G.O.No.3245 W.of I6th.November I889 was cancelled by G.O.No. 35I7 W. of I0th.December I889, and that, as already pointed out in my office note No.2868 of I7th. May I890, it is the Chief Engineer's action, and not mine, that has been irregular.

With regard to (a) I hope that Government will be able to approve of the proposals made in my office note No. 2468 of Ist.May I890, and that a step will before long be taken in the direction of providing for a proper supply of properly trained accountants.

I2. There is only one other point to which it seems necessary to refer. Government is aware that the establishment of accountants has quite recently been reduced, and may therefore perhaps think that instead of reducing the establishment an additional trained accountant might have been sent to the No.I Periyar Division. The actual reduction has however been effected by absorbing one vacancy caused by an accountant, (Mr.Dumphy) dismissed by order of Government, and a second vacancy caused by the invaliding of an accountant owing to loss of sight, and by retiring a third accountant who through failing health, had for some time ceased to be of any real use and who at last broke down completely whenever he was put to any work. If these vacancies had not been absorbed, I should have been no better off than I am now as regards ability to provide trained accountants; a certain number of men would have got an increase of pay, and the new men would have been entertained in the lowest grade of clerks, but the number of men with any training, & the extent of their training, would have been precisely the same, & I knew that I should be able immediately to make other provision, as explained in my office note No.2468 of 1st. May 1890 for the future training of accountants.

1480-1 dd 28.5.90
in Press

13. With reference to para 2 I may add, as showing the pressure on the establishment of accountants, that I also had to provide for doing the establishment payments taken over from the late Presidency Division, and also for the compilation and audit of the accounts of the East Coast Railway Survey. As regards the former Government made it a condition that there should be no addition to my office in consequence, and as regards the latter, it seemed useless to apply for extra establishment; partly because I was under the impression that the work would be very temporary, and that other arrangements would be made; partly because it was pretty certain that the reply of the Government of India would be the same as the reply to the application for an additional accountant for the No. I Periyar Division; and partly because, whatever the temporary pressure might be, I was confident of being able in a short time to make the necessary reductions, and to do without any increase.

1676/17

30/5

C.

30/5

30/5

Re. Bro. 3517 w.d 10.12.89
A. 3245 w.d 16.11.89
" " 805 w.d 16.3.89
and file of C. no 4734 of 90.
115 D file

[illegible]
No 52[illegible]
1890

PWC No 5102

Ry 2.6.90
c.1

Vide Cu 5104

0/3/6

0/

1676/18

From

H. S. Taylor Esquire
Executive Engineer
No 1. Periyar Division

To

The Chief Engineer,
Periyar Project.

Sir,

As desired in your No 46
P.R. dated 11th March 1890 I have the
honor to report the reason of the delay
in Submission of the ½ yearly
return of Tools and Plant for the
period ending 30th September 1889 1890.

In order that there might
be no delay on account of the
actual count, and as it was
the most Convenient time for
taking stock I had the tools all
inspected and counted on our
return to the Hills in July last.

The delay that took

place then was in the office, and this was due to two causes.

(1) The very great difficulty in Securing the Services of efficient storekeepers, and the constant changes in the men holding the appointment, due to their falling ill one after the other. The duties of the storekeepers were exceptionally onerous during last year on account of the large quantaties of tools and stores Constantly Coming in, in addition to the large issues to the work of which they had to keep the accounts. One man after the other falling ill, and each new Successor having to take over from a man at the time unfit for duty, the accounts of the tools and stores naturally fell Somewhat into Confusion and it is only during the latter part of the season that there have been both men fit for duty for three Consecutive months.

(2)

1676/19

2. The absolute inability of one accountant to Cope with the work of his branch single handed. The necessity for a second accountant has been more than once brought to notice, and has been recognized, but it was only quite lately that an extra Clerk with a knowledge of accounts was sent and he was absorbed in the establishment after six weeks. Consequently there was no real relief in this branch.

The two storekeepers now on duty have been in charge for some time continuously, and they have special orders to work up all their accounts into proper order during the off season, and it is hoped that the half yearly returns now almost due will be submitted with little delay.

I beg to submit again in this Connection that it is hopeless to expect all these returns, and the regular accounts and multitude of forms to be submitted from th the division up to date unless two properly trained accountants are attached for a time to work up arrears, and one really good man left in charge when that has been done

No. of days taken

An accountant is now about to take charge in Madura who is said by the Examiner to be one of his best men, but he thinks it unlikely he can be kept on in this division.

In view of the repeated reminders from the Examiner's Office for delayed returns, statements &c and calls upon me for report to explain such delays, the explanation for each being substantially the same, I beg to submit that para 371 of the Code should have been acted upon long ago, and some special arrangements have been made by the Examiner to relieve me and my one accountant of the constantly increasing burden of arrears, which I

I have before this more than once brought to notice -

I have the honor to be
Sir,
Your most obedient Servt

H. Taylor
Executive Engineer
Nos. Periyar Project

1676/LP

3/5

26/II

Ch E [illegible]
6-5-90

3184
20 MAY 1890

From,

H. S. Taylor Esqr.
Executive Engineer
No I Periyar Dn

To,

The Chief Engineer
Periyar Project

No. 50-S.E.

Dated 3rd
Despd } May 1890

Station Kodaikanal

Ex. 2/
PW. 584/90
5104

Half-yearly Returns
of Tools and Plant —

Forwarding explanation
regarding the delay in the
submissions of —

No 801-P.R.

Letter from the Executive Engineer
No 1 Periyar Dn No 50 S.E. of 3rd May/90

Extract I

+ with [illegible]

1676/V

No. 4522
[illegible]
17-5-90

Submitted to the Chief Engineer
P.W.D with reference to memo No
1264 C of 7th March 1890.

2. The subject must be considered in connection with that of the accounts of the Division generally (vide this office No 797 P.R of 10th instt) and the matter has now reached a stage at which neither the Executive Engineer nor any of his subordinates can be held responsible for any short-comings — The Examiner's action has been such as to bring the whole responsibility on himself personally.

J Pennycuick

Col R.E.,
Chief Engr Periyar Project

Kodaikanal } 11-5-90
Dd — 13th —

To
The Chief Engr
P.W. Deptt
[illegible]

P.W.C. No ~~45~~ 5104 91

From,
The Chief Engineer
Periyar Project

To,
The Chief Engineer
P. W. D
Madras

No 801. P.R.

Kodaikanal.
Dated 11th May 90.
Rd ~~16.5.90~~ 2.6. E.2/x

Half-yearly Return of Tools & Plant of the Periyar Division

:- Forwards with his remarks, the explanation of Exe. Eng + [illegible] Periar Division regarding delay in submission of —.

No 2303 C d/ 19th May 1[illegible]

20 MAY 1890

To
C

For favour of remarks.

WVB
17.5.90

DW.

No 3097 d/ 30.5.90.

To
W.

Please see my Office Note No 3088 dated 30th May 1890
I have nothing to add to that.

30/5

Cu. 5102

No 1676 W d/ 16 [illegible] 1890

VT 30/5
31/5
(Encl)

Vide Cu. 5102

memo No 2303 C d/ 19.5.90
" " 2015 C d/ 24.4.90
" " 1802 C d/ 10.4.90
Pr. Rng 1026 W d/ 31.3.90
memo 1511 C d/ 20.3.90
Pr. Rng 872 W d/ 18.3.90
memo No 489 C d/ 27.1.90
Pr. Rng 545 W d/ 20.2.90
memo No 730 C d/ 10.2.90
" " 525 C d/ 20.1.90
" " 4042 d/ 27.1.90
" " 503 C d/ 5.2.89
" " 3923 C d/ 16.10.88
" " 3696 C d/ 2.10.88
" " 3065 C d/ [illegible]

1676 W 9.90

G.O. on Cu. 5102 &c

C. No. 6156
[illegible] 36/91

S.A.W.

Kindly see that this is issued soon.

To the signed copy going to Chief Engr P. Project, we must attach copies of Ci letter No 2868 d/ 17.5.90 & office note No 3088 d/ 30.5.90.

Please have the copies made at Madras, & attested by DW.

Cu
12.6.90

1676/23

21/12-VI

4 - 103 =

PWC No 5104 ~~591~~

1676/2

W.

I think these papers will have to be taken in connection with the subsequent report by Colonel Pennycuick on the subject of Accountants in the Perijar Divisions.

The Examiner has a large office, and it is a fact that only a small proportion of the senior accountants are attached to Divisions. I think arrangements should have been made for an accountant being transferred from the head office, immediately Mr. Jackson was granted leave, for I think it is very doubtful whether the Examiner is correct in assuming that the Accounts work in No. I Perijar falls off after the descent to the plains.

It is clear that the Examiner has had difficulty about keeping up the supply of accountants, but still I think the requisi

D.W.,

I think the Examiner has most probably good data in his office to show that the accounts of No. II Perijar Dn. fall off after descent to the plains, we may safely leave it to him to make the arrangements he thinks best.

I do not think the Ex. Perijar was in order in countermanding the arrangements made requirements of the divisions should be the first consideration –

20.5.90

the best judge of what should be done, and to whom it is of primary importance that the accounts work of Divisions should be properly carried on, as work in his own office is reduced thereby.

I think the Examiner may safely be left to make such arrangements for the carrying out of accounts work, in Divisions as he may think best, without being hampered by counter orders issued by Supdg Engr or in this case by the Chief Engr Periyar, which can only tend to embarrass action on all sides.

Para [illegible] 339. 341: P.W. Code and 371, shows the position & responsibility of the Exr clearly enough to obviate any misunderstanding of his functions arising –

22.5.90

P.W.D.

Read the follg:—

From the Chief Engr Periyar Project No. 792 P.R. d/8.v.90.
From the Examiner P.W. Accts " 2868 d/17.v.90
From the Chief Engr P. Project " 797 P.R d/ 10.5.90
From the Exr P.W. Accts " 3088 d/ 30.5.90

For Orders.

I think the Examiner has most probably good data in his office to show that the accounts of No. II Periyar do fall off after descent to the plains, and we may safely leave it to him to make the arrangements he thinks best.

I don't understand. The row is about the Accts of No I Periyar. No II does not descend to the plains?

I do not think the Chief Engineer Periyar

1676/25

countermanding the arrangements made by the Examiner, who is the best judge of what should be done, and to whom it is of primary importance that the accounts work of Divisions should be properly carried on, as work in his own office is reduced thereby.

I think the Examiner may safely be left to make such arrangements for the carrying out of accounts work in Divisions as

think best, without being hampered by counter orders issued by Supt. Engineers or in this case by the Chief Engineer Periyar, which can only tend to embarrass action on all sides.

Paras 339, 341 and 371 P.W. Code show the position and responsibility of the Examiner clearly enough to obviate any misunderstanding of his functions arising.

5.6.90

W

1676/24

I agree with the note. [illegible]

6/6/90

Note. The linked file, Cir 5104 must be taken in connection with these papers.

For Orders.___

No 1676

B/

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 11th June 1890

READ the following

From the Chief Engr: I. Project H.E. No: 792 P.R d/ 8th May 1890
From the Examiner P.W. Accounts H.E. No: 2868 d/ 17 May 1890
From the Chief Engineer I. Project H.E. No: 797 P.R d/ 10th May 18
From the Examiner P.W. Accounts H.E. No: 3088 d/ 30th May 18
Endorsement from the Chief Engr: Irrigation Project } H.E. No: 801 P.R d/ 11th May 18
From the Examiner P.W. Accounts H.E. No: 3097 d/ 30th May 18

1676/27

Sd/ 11 June

His Excellency the Go
in Council is of opinion
that the Chief Engineer Irrig
Project was not in order i
countermanding the ar
rangements made by th
Examiner, who is the bes
judge of what should
done in matters of acc
and to whom it is
primary importance t
the Accounts work of
Divisions should be

his own office is reduced
eby; also that the Examiner
ly safely be left to
ke such arrangements
the carrying out of accounts
k in divisions ~~without~~
may think best, without
g hampered by counter
s issued by Sup:g
ers, or as in this case,
e Chief Engineer P. Project
h can only tend to
rass action on all sides.

aas 339, 341 and 371 P.W.
how the position and
sibility of the Examiner
enough to obviate
nisunderstanding arising as
functions.

Examiners letter No:
ted 17" May 1890, and
fice note No: 3288
30" May 1890, will
mmunicated to the
gineer P. Project with
b that action on

was suspended by G. O. No: 3517 W dated 10" December 1889.

4. The Govt. has no doubt that if the case requires it, the Examiner will take action under para 371 P.W. Code to br the accounts of No: I Irrig Division into proper orde

9.6.90

1676/20

D
18/6

To The Chief Engineer J. Project
Examiner P.W. Accts.