(1) பக்கங்களின் எண்ணிக்கை 34
(2) புதுக்கித் திருப்பிய நாள் 1.6.90.
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(19)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 1232
அச்சகம் / பலவகை

நாள் : 4 — 5 — 1891 ~~198~~.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

17. Sheets

ஆவண, கா-1—18,006—15-6-87.

(C. No. 1201/8.)

1232/1

GOVT. OF MADRAS. 1891. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

KEEP-WITH CURRENT No.

dated 189 .

Madras, 29 January 1891.

OFFICE NOTE No. 605.

To

W.

With reference to paras 2 and 3 of G.O.No.3320 W.of 13th. December 1890, I solicit further orders of Government in explanation of their requirements in respect of a second accountant for the No.I Periyar Division.

2. To the best of my ability I have already done what I understood the Government to desire by providing the division with,as second accountant, the best man available; but I have always supposed that Government did not wish me to subordinate all other considerations to that of providing a second accountant for this division;and I have assumed that my first duty was to provide the single accountants required in each of the other divisions,and then to send to No.I Periyar Division,as second accountant,the best man remaining available.

3. The accountant who was actually sent to No.I Periyar Division as second accountant was the man who would in

ordinary course have been sent to fill the first permanent vacancy in a divisional accountantship. He was not a trained accountant, in the sense of having had the two years' divisional training which is in future to be required; and necessarily trained accountants, in this sense, cannot be available for long time to come; but he had precisely the same kind of training & experience, as nine out of ten of the divisional accountants appointed during the last ten or fifteen years, and rather more of it than most of them, & was as competent as any of them are when first appointed to take charge of the accounts of a division; and at the time when he was sent (as second accountant) to the Periyar No.I Division he had actually been in temporary charge of the accounts of a division for two and a half months, & had shown himself a competent man.

4. If Government now wish me to transfer this man to another division as the single accountant in responsible charge of the accounts of that division, and to move a more experienced divisional accountant to the No.I Periyar Division as second accountant, I shall of course do so at once; but I must be quite sure that this is what Government desire.

5. I can see no other way of providing a better second accountant for

the division. Applying to the Government of India for sanction for extra establishment, that is to say for an addition of one to the sanctioned scale, will not help me at all; for I shall still have precisely the same material to dispose of, I do not want more men. The difficulty, such as it is, arises simply from the fact that the available men have not yet had the training which is rightly considered desirable. The additional accountant if sanctioned would be simply an additional man under training; and though I should be very glad to have an additional man, under training, I think that to get him on the ground of his being required for the No I Periyar Division would be getting him under false pretences.

6. With reference to para 2 of the G.O. I am not aware of having offered any explanation of my action regarding the posting of accountants to No.I Periyar Division. As far as I am aware I have not been asked for any such explanation. In G.O.No.I378θ W.of I8th. June I890, dealing with what was practically the same question, because I then explained fully the action taken by me, Government was pleased to record its opinion that the Examiner was the best judge of what should be done in such matters; and since then the situation has not changed in any particular, except for the fact that the accounts

θ Perhaps with 5100C of 8-12-90; sent to C. Admn 8-12-90 (probably with Mr Davidson) arrears have been entirely or almost entirely cleared off,and nothing has in the meanwhile happened which could have suggested to me,or to Mr. Morrison during my absence,any modification of the action then accepted & approved by Government. My office note No. 7I2I of 2nd.December I890 was not an explanation of my action: it was an explanation of specific apparent inconsistencies in previous correspondence ,explanation of which was asked for in your office note No.4464 C. of Ist.November I890;and it was strictly confined to the specific matters mentioned in that note.

7. As stated in para 4,I shall of course arrange to post a more experienced accountant as assistant accountant of the No.I Pariyar Division if Government now desire me to do this in the only way in which it can be done;and I should have done so long agoif I had supposed that Government desired it,but I am bound to say that in my opinion there is no necessity for such a measure. The half yearly returns of Stock and Tools and Plant, due on Ist.November I890 are still overdue but this is the first year that such arrears in respect of these half yearly returns have not been common in a good many divisions,and it is no doubt due to stock taking difficulties with which the accountant has nothing to do. There are also some

vouchers wanting,but this also is probably a matter which the accountant cannot control. Otherwise the accounts etc sent to me show that there are no longer any accounts arrears,and this is confirmed by the accountant last in charge who has been removed on account of certified sickness,and who tells me that at the date of his departure(I8th. November I890)there were no accounts arrears,and there was no trouble or confusion except in connection with the original accounts of storekeepers,which trouble he attributes partly to the incompetence and partly to the continual sickness,and consequent frequent absences of the storekeepers. But this is a condition of affairs which will not be affected by sending any number of divisional accountants unless they are to be employed in doing the work of storekeepers: it can only be remedied by improving and strengthening the establishment of clerks and storekeepers, and apparently this has now been done or will be done.

8. The same accountant assures me that with competent men as clerks (especially sub-divisional clerks) & store keepers,and with enough of them to provide reasonably for the relief of absentees on account of sickness,the division should in an accounts point of view be a very easy one.

9. This is the first time that I

have seen the Superintending Engineer's letter(No.I776 P.R.of IIth.August I890) printed with G.O.No.3320 W., and lest silence should be misconstrued I wish to state that what I have really done is this. When the Executive Engineer has complained, or when the state of his accounts has been unfavorably reported on, I have always said that he wanted a better establishment of clerks & store-keepers, and that he ought to apply for it; though I believe he never did so until he submitted the proposal now sanctioned; and when the Executive Engineer asked, as he always did for more accountants (which is quite another matter), I said that one accountant should be sufficient if properly assisted, as in other divisions, by the clerical establishment; but, when Government, nevertheless desired that a second accountant should be sent, I sent as soon as I could, the best man who will be made available. All this however I have already explained in the correspondence ending with G.O.No.I676W. in which, as I have already pointed out, Government dealing with the same question, recorded its opinion that the Examiner was the best judge of the action to be taken: and as regards the increase of arrears and the hopeless confusion anticipated by the Superintending Engineer, I have already stated that the accounts arrears have already disappeared.

IO. I solicit orders on the point referred to in para 4.

C.

Read

PWC No 1053

Rg 30.1.91

14.2.90. 480.1 W
20.9.89. 2608.9 W
8.11.89 - 5778 C
15.3. 90. 860 W
10. 3. 90. 780 W
7. 7. 90. 1861 W
23. 8. 90. 2257 W
15. 10. 90 - 4185 C
28. 5. 90. 1480.1 W
1. 11. 90 - 4454 C
13. 12. 90. 3320 W

ok 29

CAW

1232/4

For orders whether a reminder may be sent to H.C.W. for C No. 1053 which was sent to him on 6th Feby: last. A reminder has also been recd. from C vide C No. 2858 ordered to this [illegible].

H.C.

H.C.

Better wait

23-3-91

1232/4

have seen the Superintending Engine

letter(No.1776 P.R.of 11th Augu

1232/5

proper places
on receipt
of the papers
from S.A.W.

9/16

30.10.6

S. A.W.

I put up the
slips for your in-
formation

I prefer the remainder
~~form~~ C (Cw 2838)
in the file may be
read along with the
disposal on Cw 1053
or lodged separately.

A.
2/5

The file
[illegible]
Cw 2838 has
been disposed of separately

1232/11

have seen the Superintending Engir

letter(No.I776 P.R.of IIth Au

HC
Madras.

I have sent down today to Dyst's addres (No. 1053. corre- between W & C about the necessity of a 2nd Acctt for No 1 Periyar Dn- I remember ~~that~~ have seen a few roughnotes & in connection with this corr which were by over in the Cue: clerk's bo at Madras If these can be found kindly have them ~~[illegible]~~ put into the

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Vide 1232/6

With reference to the W.M.'s remarks in his note of the 4th inst the undersigned begs to draw attention to G.O. No 24 W. of 5 September 1889, and No 2608 W. of 20th idem (printed together) which appear to have been overlooked.

In the ~~para~~ first of the orders the previous contention that a second Accountant was not required was definitely overruled and in the ~~letter~~ second the Secretary of State for India was addressed upon the point.

The latter declined to sanction the proposition statement for an extra Accountant, not on ~~the~~ ~~the~~ ground that he

have seen the Superintending Engi

letter(No.1776 P.R.of 11th A

was unnecessary, but

it on the ground that

the reduction of work

caused by the abolition

of audit of vouchers

would enable the

Examiner to provide

him from the existing

establishment –

The letter containing this decision was referred to the Examiner Government and has never yet been ~~referred~~ replied to by the latter; ~~and~~ the only appears to have been wholly lost sight of in the Accountant Office, and no further attempt was made by the Examiner to carry out the orders contained in F.O. No 2461 N. of 5th September 1889, until the notice was again drawn to the subject by Major Campbell in his letter printed with F.O. No 3320 of 10th Dec. 1890 –

F.O. No 7676 N. of 16th June 1890, referred to by the H. M. has nothing to do with this ~~subject~~ particular question; the correspondence therein dealt of had reference to the removal by the Examiner of the one Accountant then ~~posted~~ attached to the Division, and not to the provision or otherwise of a second Accountant –

In the Examiner's note No 2652 of 10th Aug 1890 he distinctly states that "the temporary accountants" named therein are attached to No I Division as part of a scheme for training young accountants, and not in ~~pursuance to~~ compliance with F.O. No 2461 N. of 5th September 1889, which is not alluded to in the correspondence –

have seen the Superintending Engi
letter(No.1776 P.R.of 11th.August
printed with G.O.No.3320 W., and
silence should be misconstrued I
to state that what I have really
is this. When the Executive Engi
has complained,or when the state o
accounts has been unfavorably rep
on,I have always said that he want
better establishment of clerks & s
keepers,and that he ought to apply
it;though I believe he never did s
til he submitted the proposal now
tioned;and when the Executive Eng
asked,as he always did for more ac
ants (which is quite another matte
said that one accountant should be
ficient if properly assisted,as in
divisions,by the clerical establis
but,when Government,nevertheless d
ed that a second accountant shoul
sent,I sent as soon as I could,the
man who will be made available.All
however I have already explained i
correspondence ending with G.O.No.
in which,as I have already pointed
Government dealing with the same
tion,recorded its opinion that the
miner was the best judge of the s
to be taken;and as regards the inc
of arrears and the hopeless con
anticipated by the Superintending
neer,I have already stated that t
counts arrears have already disap

10. I solicit orders on the po
ferred to in para 4.

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these facts bear out the statement of the undersigned that the previous had evaded compliance with the orders of Govt on the subject; these orders have never been carried out independently of the fact of the accountant posted for training in April last being in the mean time become efficient.

The S. E. is mistaken in saying that "Major Christie sent without specific orders, an additional man to assist in putting matters right" and that this man "was a qualified accountant" – he had specific orders, as shown above, which he never carried out – he did not send "an additional man to ~~help~~ assist in putting things right, but one only, without previous return to the

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X A 123/8

The man sent was according to Major Christie's own statement not a "qualified accountant" at the time when he was sent, though he may have become so since –

---

or Executive

have seen the Superintending Engi

the statement

1232/3

Superintending or Executive Engineer, the permanent accountant of the Division and sent in his place, two temporary accountants who by his own showing in a separate correspondence, "were sent for training as divisional accountants"! –

X A The statement that "the Executive Officers of No I Periyar Division - - - - began to thwart the Accountant", is one that with all humble deference to the S.E. the undersigned cannot pass without protest – If there was any thwarting at all it was from the other side & ~~what did happen was that the Executive Engineer~~,

Whether the Executive Engineer's ~~opinion~~ that a second ~~Accountant~~ was wanted was right or wrong, it was at all events shared by the

1232/11

ferred to in para 4.

have seen the Superintending Engi

vacancies Superintending Engineer (Col. Percy and Major Campbell, the latter of whom wrote just as strongly on the matter as the former) both of whom were fully and intimately acquainted with the facts of the case, and was accepted by Government after full consideration of the Engineer's objection to it.

There was no [illegible] at all, and no complaint the Engineer, until the Colonel finally determined to give no assistance in the matter -

With regard to the amount of accounts work in the Division the undersigned can not altogether repeat ~~that~~ the Engineer's opinion "that it is particularly arduous", but it should not be forgotten "that", as has again and again been urged, the same accountant is required not only on account of the amount of work, but on account of the risk of the present man breaking down from ill health - ~~the climate affects the office establishment far more than it does the outdoor men, and as a matter of fact we~~ ~~1232/10~~

With regard to the action to be taken at present the undersigned has already stated his opinion that no further measures are called for at present, but submits that the previous explanation cannot be called satisfactory in the face of the facts to which attention has been called in this note and

L
5.2

ferred to in para 4.

have seen the Superintending Engi

1232/11

ferred to in para 4.

1053 / [illegible] 14th 2.11

Rough

Note by the Chief Engineer Ws.

1232/12

P. W. DEPARTMENT.

READ the following :—

Office note from the Examiner P. W. Accounts, No. 605 dated 29th January 1891.

FOR ORDERS.

The Examiner appears determined to evade as long as possible, compliance with the repeated orders of Government that a second qualified accountant should be sent to No: I Periyar Dn and to obscure by lengthy discussion what is really a very simple question.

2. Para 6 of the Examiner's note is incomprehensible; the explanation was asked for in the undersigned's note of the 1st November and given (or attempted to be given) in the former's reply dated 2nd December, special attention to

I do not agree in Col. Pennycuick's view in this matter. I cannot see that any fault can be attributed to the Examiner in connection with the supply of accountants to the No. I. Periyar Division. The most important paper in the correspondence, G.O. No. 676 dated 16 June 90 (which I remember well however) is not put up; but I believe there has been no G.O. prior to that of 13 Dec 90 which entitles Col. Pennycuick to say that repeated orders of Govt. are being evaded by the Examiner. The fact I believe is that the Executive officers of the No. I Periyar division having doubtless extraordinary stress of outdoor work paid little or no attention to office business with the result that the accounts work got into a mess; whereupon they began to howl at the Examiner. Major Christie sent, without specific orders, an additional man to assist in putting matters right, and the success of this measure as well as the competence of the man he sent are shown by his present accounts of the state of business in the portion of the to which was invited in the note "for orders" on which G.O. No. 3320 W of the 13th December 1890 was passed.

3. No amount of verbiage will get over the plain fact that the Examiner was at the same time representing the Accountant in question as being posted in compliance with the orders of Government that a second qualified Acctt. should be provided for No: I Seroyai Division and as part of a scheme for training young Accountants.

4. The Examiner states that the man in question is now competent to take charge of the accounts of a division, and that being so there appears no occasion to replace him by another man, but it should, the undersigned considers, be distinctly stated that this arrangement is permitted on the Examiner's responsibility and that the latter will be considered personally responsible

1232/13

responsible if the accounts of the division fall again into arrears.

W. 20.1

work of the division which comes under his notice. The second man he sent was a qualified accountant and has proved himself so. Looking to the amount of expenditure in, & the character of, the division, I cannot think that the accounts work there can be particularly arduous, or could not be conducted by a single accountant if properly attended to by the Executive Engineer. I think that the species of censure passed on the Examiner in paras 2 & 3 of G.O. 13 Dec 90 No. 3320 was rather hasty; and on the present papers I am not prepared to say anything except that the explanation in the Examiner's note is satisfactory, & that no further measures are called for.

Wes
4 Feb.

FOR ORDERS.

H.W. 2. II. 91
R 5/-

P.W.D.

1232/19

Note

With reference to the Hon. Member's remarks in his note of the 1st Instant, the undersigned has the honor to draw attention to G.O. No. 2461 W of 5th September 1889, and No. 2608 W of 20th idem (printed together) which appear to have been overlooked.

2 In the first of these orders the Examiner's contention that a second Accountant was not required was definitely overruled, and in the second the Govt. of India were addressed upon the point.

Yes – but he was only told to submit a propn. statement & did so.
H.C.S.

3. The latter declined sanction to the proposition statement for an extra Accountant, not on the ground that he was unnecessary, but on the ground that

that the reduction of work caused by the abolition of audit by subheads should enable the Examiner to provide him from the existing establishment.

4. The letter containing this decision was referred to the Examiner for remarks and has never yet been replied to by the latter; the subject appears to have been wholly lost sight of in the Secretariat Office, and no further attempt was made by the Examiner to carry out the orders contained in G.O. No. 2461 W of 5th September 1889, until notice was again drawn to the neglect by Major Campbell in his letter printed with G.O. No. 3320 W of 18th December 1890. G.O. No. 1696 W+ of 16th June 1890 referred to by the Hon'ble Member has nothing to do with this particular question; the

correspondence

& without further [illegible] any delay.

He sent the best man he had: What more could he be expected to do!

J.L.S

+ Perhaps

I think it has, a great deal. See the Examr's note thereon, passim

1232/15

correspondence therein disposed of had reference to the removal by the Examiner of the one Accountant then attached to the Division, and not to the provision or otherwise of a second Accountant.

5. In the Examiner's note No. 2692 of 10th May 1890 he distinctly states that the two "temporary accountants" named therein are attached to No. I Division as part of a scheme for training young Accountants, and not in compliance with G.O. No. 2461 W of 5 September 1889, which is not alluded to in the correspondence. These facts bear out the statement of the undersigned that the Examiner had evaded compliance with the orders of Govt: on the subject; these orders have now been carried out indirectly by the fact of the Accountant posted

for

for training in April last having in the meantime become efficient –

6. The Hon'ble Member is mistaken in saying that "Major Christie sent "without specific orders an "additional man to assist "in putting matters right "and that this man was "a qualified accountant." He had specific orders, as shewn above, which he never carried out. He did not send an additional man to assist in putting things right, but *removed*, without previous reference to the Superintending or Executive Engineer, the permanent accountant of the Division and sent *in his place*, two temporary accountants who by his own shewing in a separate correspondence were sent for "training as divisional accountants". The man sent was according

to

He did the best he could. He could not strip other divisions for the benefit of the Periyar.

1232/16

Apparently he was ~~qualified~~ competent, by the results of his works. 'Qualified' I understand refers only to his putting in a period of training.

to Major Christie's own Statement not a "Qualified Accountant" at the time when he was ~~sat~~ sent, though he may have become so since.

7. The Statement that "the "Executive Officers of No. I "Periyar Division having "doubtless extraordinary ~~share~~ stress "of outdoor work paid little "or no attention to office "business with the result that "the accounts work got into "a mess; whereupon they began "to howl at the Examiner," is one that with all deference to the Hon'ble Member the undersigned cannot pass without protest. If there was any howling at all it was from the other side.

Whosoever fault, the accounts got into a mess, mainly I still believe through want of attention

W.S

8. Whether the Executive Engineer's opinion that a second Accountant was wanted was right or wrong, it was at all events shared by ~~two~~ successive Superintending Engineers (Col. Pennycuick and Major Campbell, the

latter

latter of whom, wrote just as strongly on the matter as the former) both of whom were fully and intimately acquainted with the facts of the case, and was accepted by Government after full consideration of the Examiner's objections to it.

9. There was no howling at the Examiner at all, and no complaint, until he showed himself determined to give no assistance in the matter.

10. With regard to the amount of accounts work in the Division, the undersigned can only adhere to his opinion that it is "particularly arduous", but it should not be forgotten that, as has again and again been urged, the second Accountant is required not only on account of the amount of work, but on account of the risk of the

first

1232/17

Let it be recorded, and the matter dropped.

P.

first man ~~[illegible]~~ breaking down from ill health.

11. With regard to the action to be taken at present the undersigned has already stated his opinion that no further measures are called for at present, but submits that the Examiner's explanation cannot be called satisfactory in the face of the facts to which attention has been called in this note.

W.
6.2

~~Ans~~

B

From orders

No. 1232 ~~of~~ 4 May 1891

Recorded

RS

ALS
30/4

Mo. 6. ii. 91 OS 14.7.iv
m. 30. iii. 91

(97)

LRC 5/5

J 5/5