(1) பக்கங்களின் எண்ணிக்கை 34
(2) புதுக்கித் திருப்பிய நாள் 16.10.90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

71

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3196	அச்சகம் பலவகை
நாள் : 30-11. 1891 198		

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

17 sheets

ஆவண. கா-1—18,006—15-6-87.

1

30th November 1891, No. 3196 W., Public Works.

3196/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 23rd November 1891, No. 7247.

A point closely connected with the posting of accountants of some status and experience to divisional offices, which was dealt with in paras. 3 to 5 of my office-note No. 6781 of 5th November 1891, is the relative positions of the accountant and the head clerk in an Executive Engineer's office.

2. I find that as far back as 1881 the accountant was the recognized head of the divisional office and that in para. 5 of the specification of the duties of the divisional accountant (which was drafted by Major Trail, the then Examiner), forming one of the enclosures to the Chief Engineer's circular, the duties of a divisional accountant were thus described :—

> "He is expected to supervise the office generally and see that every man does his own duty properly and that all books, records, &c., are neatly written up to date and carefully filed, distinct labels being attached for ready reference to file-boards, books, &c."

In para. 10 of the specification of the duties of the cashier (forming another enclosure to the same circular) this was reiterated in the words :—

> "In any doubtful points, the cashier will apply for orders, through the accountant, who is invariably to be considered the manager of the Executive Engineer's office."

3. In Chief Engineer's memorandum No. 2728 C., dated 9th August 1886, this was changed and it was then ordered that "it should be left to the Executive Engineer of each division to nominate the manager of the office," but Mr. D. C. Gordon, the then Examiner, submitted a strong remonstrance against the change (*vide* his letter No. 70 W. of 17th August 1886), in the last paragraph of which he said :—

> "I would therefore urge that the orders which have been for so long in force may continue in force, for nothing has been advanced which makes it advisable to lower the status of the accountants of the department, whereas their very often difficult position in the divisional office and great responsibilities justify the maintenance of their authority."

4. It is thus evident that the two Examiners, who were here prior to Major Christie (viz., Major Trail and Mr. D. C. Gordon) were distinctly in favour of the accountant being the recognized head of the divisional office, but, on representations made by Major Christie (*vide* his office-note No. 315, dated 11th March 1889), Government ordered "that the accountant should not be made the manager of the divisional office except under special circumstances" (*vide* G.O., No. 805 W., Public Works, dated 16th March 1889).

5. When, however, the Government of India, in its circular No. 14, Public Works, of 23rd October 1889, decided that the principle advocated "with respect to the accountant being treated as the head of the Executive Engineer's office establishment was correct and important and should be carried out as far as possible," the local Government cancelled the order quoted in the last sentence of para. 4 (above) and communicated the orders of the Government of India to the department "for information and guidance" (*vide* G.O., No. 3245 W., dated 16th November 1889).

6. At this stage Major Christie again remonstrated (in his office-note No. 1704, dated 28th November 1889), upon which Government ordered a reversion to the practice that prevailed prior to the issue of G.O., No. 3245 W. of 16th November 1889, pending a report which the Examiner was required to submit, in due course, showing "how far effect can be given to the orders of the Government of India, contained in circular No. 14 of 23rd October 1889, having regard to local circumstances."

7. Two years have elapsed since this report was ordered to be submitted, and I take the matter up simply because I believe it to be in the interests of Government that divisional accountants should be removed from their present anomalous and unsatisfactory position.

8. A dual arrangement, under which the accountant and the head clerk are conflicting heads of different sections of an office, condemns itself. Mr. Gordon expressed himself strongly on this point in para. 3 of his letter No. 70 W., dated 17th August 1886, from which I quote the following:—

> "To divide authority to such an extent as to place some members of an office under the orders and at the disposal of the accountant and some under the head clerk would be impolitic and most inconvenient, if not detrimental, to disposal of work, so that there can be but one head in charge of, and responsible for, the general management of the office."

And I am at one with Major Christie in his objection to an arrangement under which either the head accountant or the head clerk can be appointed manager of a divisional office, for I can endorse every word in the last two sentences of para. 4 of his office-note No. 315, dated 11th March 1889, where he says:—

> "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 is always trying to get in and too frequently endeavours as a means thereto to discredit the other."

9. Major Christie's objections to the accountant being the head of the office (as set forth in his office-notes Nos. 315, dated 11th March 1889, and 1704, dated 28th November 1889, and in a memorandum without number or date, but published at pages 34 to 36 of G.O., Nos. 480 and 481 W., dated 14th February 1890), when divested of minor considerations, resolve themselves into two, viz.:—

(i) That the concurrence of a Superintending Engineer to the transfer of an accountant from one office to another, which would be necessary if the accountant was the head of the office, would be "either a useless formality or else a disastrous hindrance to the administration of the accounts branch."

(ii) That it would be inexpedient to place an accountant of a couple of years' service as an assistant "at the head of an establishment of half a dozen clerks, several of whom will have put in three or four times as much service as he has."

10. If I understand Major Christie's first objection correctly, it implies a fact that, if an accountant were made the manager of a divisional office and succeeded in that position, he would be more valuable to an Executive Engineer, who would therefore be less willing to consent to his transfer than if his duties were strictly confined to the check and compilation of accounts. In no other way can I connect the question of the status of a divisional accountant with that of a Superintending Engineer's consent to his transfer from one office to another.

11. I can quite understand an Executive Engineer's unwillingness to give up his right-hand man, which is what a divisional accountant should be, but I am clearly of opinion that an Executive Engineer should not be required to give him up except on sufficient public grounds. In all my own experience I have never found that a Superintending Engineer's concurrence to a transfer was "either a useless formality or else a disastrous hindrance to the administration of the accounts branch"; and the case is strengthened by the correspondence in enclosure A, from which it will be seen that, except in cases of great emergency, the concurrence of Superintending Engineers to the transfer of divisional accountants is invariably obtained *before* the transfer is effected in Bengal, Bombay, the North-Western Provinces, and the Punjab, and that no inconvenience has resulted from the procedure—a procedure, which I may point out, was ordered in Government of India Public Works Department Circular No. 14 P.W., of 23rd October 1889.

12. It may also be noticed that, under Madras Public Works Department Code, para. 197, transfers of divisional accountants can only be made "by the Government on the recommendation of the Examiner," but the *practice* is first to make the transfer and then to apply, as "a useless formality," for the sanction of Government which should have preceded the transfer.

13. I agree with the Examiners of the North-Western Provinces and the Punjab that, in cases of great emergency, the Examiner is paramount and would therefore recommend that, when there is no time—say from the sudden break-down of an accountant's health and his inability to work a few days longer—to consult a Superintending Engineer, Executive Engineers may be instructed to act on the Examiners order and to make any representation, if necessary, to the Superintending Engineer afterwards.

14. With reference to the second ground of Major Christie's objection, I do not consider it advisable, except in cases of very great emergency, to place a fifth-grade accountant of even a couple of years' experience as an assistant in charge of the accounts of the smallest division, and, under my recent proposals, this will not occur; but I do not think much force lies in the argument that, because the head clerk has four times the service and draws considerably higher salary than an accountant of the fifth grade, it would therefore be inadvisable to subordinate him to the accountant. This is what Major Christie said in his office-note No. 1704, dated 28th November 1889:—

> "In many cases I am now obliged to post as divisional accountants men . . . who, even if personally competent for such a position, that is as heads of divisional offices, could hardly be placed in it when they have perhaps only a quarter of the service of, and receive only half as much pay as, the head clerk of the office."

If, however, the soundness of this objection be admitted, it would, with equal reason, be inexpedient to post a raw Assistant Engineer to the charge of a sub-division where some of his subordinates were drawing higher salaries than himself and who had probably acquired a thorough, practical knowledge of their work, when the assistant was just learning the rudiments of his profession at college. Higher education, severer tests of examination, and superior mental calibre come in as dominant factors here, and I think even a fifth-grade accountant has these on his side as compared with a head clerk who has passed little or no examinations at all. This difference in the status of the two men is recognized by Government in the fact that the accountant ranks as an upper subordinate, while the head clerk is classified under office establishment—a distinctly lower rank.

15. It must also be remembered that it is essential to an Executive Engineer at all times and especially during his frequent absences on tour to have a man in the office who can be entrusted with the undivided charge of affairs, and, apart from the accountant's superior departmental rank, the very constitution of a divisional office points to him as the most suitable man for the position, for, even where draftsmen are concerned, all their work that is connected with calculations in estimates, &c., has to be scrutinized by the accountant, whilst, of the clerks in the office, the majority ought to be employed on the check and compilation of accounts; whereas the duties of the men working directly under the head clerk are confined to the copying of letters and returns which have in most cases emanated from the accountant and to record-keeping. The accountant is thus practically at the head of the largest—certainly the most important—section of the office.

16. I believe that an investigation of the clerical work in an Executive Engineer's office would show that by far the greater proportion of letters received and issued was connected directly or indirectly with some point of accounts and with which the head clerk was totally unqualified to deal. It is, therefore, absolutely necessary that the accountant should be charged with the responsibility of distributing the work in the office and of having it done by some responsible person, and

this leads me to a consideration of the most practical objections that occur to me against the present system under which the head clerk is the recognized manager of the office, whilst the accountant is a kind of interloper in it, with no control or authority even over the clerks who are his assistants.

17. The "friction and interruption of business" alluded to in para. 8 (*d*) of Major Christie's memorandum quoted in para. 9 (above) is, in my opinion, more likely to be intensified as long as the head clerk has the power to interfere with the work of the accountant, for, as manager of the office, the distribution of the *dak* and of work generally at present devolves on the head clerk. Supposing, then, that the head clerk has a grudge against, or an unaccountable dislike to, the accountant, what is easier than for him to withhold or delay some papers that it was important for the accountant to deal with at once—such cases have occurred—or to withdraw a clerk from his legitimate duties in connection with the check and compilation of accounts on the plea that his services were more urgently needed for other work? This would be manifestly unfair to the accountant and detrimental to the accounts of the department.

18. Again, so long as the head clerk is manager of the office, he has the whip-hand over all the clerks in it, including the men engaged on account work. In view therefore to being recommended for promotion, the account clerks not unnaturally render allegiance to the head clerk rather than to the accountant and this is grievously subversive of discipline, besides being directly detrimental to work.

19. As I have already shown, Major Christie is the only officer who has held the appointment of Examiner in this province since 1881 that combats a principle which is universally adopted in the department and which moreover has been upheld by the Government of india. I may notice, in passing, that in the Military Works Department, the orders on Government of India circular No. 14 P.W., of 23rd October 1889, are to the effect that—

> "The head clerk will be subordinate to the accountant. This circular is issued with the approval of the Inspector-General of Military Works (Examiner's circular No. 5 of 15th March 1890)."

and I would ask that this subordination of the head clerk to the accountant in divisional offices in this province may be clearly ordered as the most effectual means of preserving discipline and obtaining the best results in work. In asking this, be it observed, I merely ask a return to the practice that prevailed here prior to 1886.

20. Under my recent proposals for divisional accountants, fifth-grade men will be posted to only six unimportant offices and it is a part of my plan that only senior, experienced, and qualified men in that grade shall be so posted. The second of Major Christie's objections (para. 9, ii) will no longer exist and I should certainly consider any accountant's unfitness to manage an office as a disqualification in a divisional accountant and a *primâ facie* ground for his removal from such a charge or, if necessary, for his reduction to a lower grade.

21. I trust that my proposal will meet with the approval of Government and would ask the favour of early orders on the subject.

Note by the Chief Engineer, Public Works Department.

The history of the question is somewhat curious.

2. In 1881, *at the instance of the Examiner*, it was ordered that the accountant should be looked upon as the manager of the Executive Engineer's office, but, in 1886, various officers of the Executive branch having objected to this arrangement,* it was determined, after some discussion, that the Executive Engineer should decide for himself in each case whether the accountant or the head clerk should be the manager of his office.

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* So far as it rendered the accountant's appointment as manager compulsory.

3. This decision was confirmed by G.O., No. 2254 W., of 8th September 1886, in spite of the strong opposition of the Examiner.

4. Practically, as far as I know, the Executive Engineer in almost every case made the accountant the manager, the discretion given by G.O., No. 2254 W., of 8th September 1886, being exercised only in very rare cases.

5. The principle that the accountant should "as a rule" be the manager was adopted by the Public Works Accounts Committee and accepted by the Government of India (G.O., No. 3245 W., of 16th November 1889), but Major Christie, early in the same year, had raised objections to this principle, apparently without any reference to the fact that it was adopted at the instance of his own predecessors in office and these objections appear to have been accepted by Government (G.O., No. 805 W., of 16th March 1889) and were allowed to prevail in spite of the decision of the Government of India quoted above.

6. The Examiner now proposes to revert to the practice which prevailed before 1889.

7. I was one of the officers who most strongly objected to the accountant being invariably made the manager of the Executive Engineer's office, but my objection and that of other officers, who shared the same view, was based mainly on the fact that the posting of accountants rested solely with the Examiner and that it was not desirable that the efficiency of the Executive Engineer's office should depend entirely on a subordinate over whom neither he nor the Superintending Engineer had any control.

8. By the order of the Government of India on the report of the Accounts Committee recorded with G.O., quoted above (No. 3245 W., of 16th November 1889), it has been decided that the concurrence of the Superintending Engineer should invariably be obtained to the transfer of an accountant; this is one of the numerous recommendations of the Committee which, though approved by the Government of India, have not yet been brought into force in Madras. If adopted it will remove the one objection to the accountants being made *as a rule* the manager.

9. I do not think it would be desirable to make the rule invariable and would suggest that it should be open to the Executive Engineer, with the approval of the Superintending Engineer, and for special recorded reasons, to make the head clerk the manager; but I consider that this ruling should be combined with the acceptance of the Government of India rule that the concurrence of the Superintending Engineer should always be obtained to the removal of a divisional accountant.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

27th November 1891.

ORDER—dated 30th November 1891, No. 3196 W., Public Works.

His Excellency the Governor in Council accepts the views of the Chief Engineer and sanctions, on the conditions stated in para. 9 of his note recorded above, the proposal to make, as a rule, the divisional accountant the manager of the Executive Engineer's office.

(True Extract.)

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

To the Examiner, Public Works Accounts.
" Superintending Engineers.
" the Consulting Architect.
" the Superintendent of Works, Periyár Project.
" the Chief Engineer for Irrigation.

Exd. A. D. Xavier.
Spare Copies

GENERAL.
ESTABLISHMENT.
Govt. of {1891} Madras.
PUBLIC WORKS.

Dated November, 30th.

Recd. *Encl.*

G.O., 30th Nov. 1891, No. 3196 W.

NOVEMBER.

Manager of the Executive Engineer's Office

Sanctioning, on certain conditions, the proposal to make, as a rule, the divisional accountant the —.

Enclosure A to Office Note No. 7247 dated
23-11-91

Copy of letter from the Examiner of P. W. Accounts, Madras, to the Examiners of P. W. Accounts, Bengal, North-Western Provinces and Oudh, Punjab and Bombay, No. 6873 dated 10th November 1891.

I have the honor to request the favour of being informed of the practice in your Province as to the transfer of Divisional Accountants from one office to another. Is the transfer made with the concurrence of the Superintending Engineer, or higher authority, or is it effected absolutely at the discretion and will of the Examiner?

2. If the former, has any difficulty been experienced in obtaining the previous approval of the Superintending Engineer or higher authority in cases of emergency?

3. I shall be much obliged by an early reply to this letter.

Copy of letter from the Examiner of P. W. Accounts, North-Western Provinces and Oudh, to the Examiner of P. W. Accounts, Madras, No. 14337, dated 14th November 1891.

In reply to your letter No. 6873 of 10th instant, I have the honor to state that in accordance with the orders in Circular No. 14 P.W. of of 23rd October 1889 the concurrence of the Superintending Engineer is invariably obtained before moving a Divisional Accountant.

So far as I recollect there has only been one case of disagreement which is still unsettled. The case is not however an emergent one.

In cases of emergency I hold that the Examiner is paramount.

Copy of letter from the Examiner of P.W. Accounts, Bombay to the Examiner of P.W. Accounts, Madras, No. C/2719 dated 14th November 1891.

With reference to your letter No. 6873 of the 10th Instant, I have the honor to inform you that in this Presidency, transfers of Divisional Accountants from one office to another are made with the concurrence of Chief or Superintending Engineers and no inconvenience is experienced.

Copy of letter from the Examiner of P.W. Accounts, Bengal, to the Examiner of P.W. Accounts, Madras, No. 10089 dated 16th November 1891.

In reply to your letter No. 6873 dated 10th Instant, I have the honor to inform you that in this Province, in accordance with Government of India Circular No. 14 P.W., dated 23rd October 1889 the concurrence of the Superintending Engineer is invariably consulted before any transfer of accountants is ordered. On the Superintending Engineer's intimation that there is no objection on his part, the transfer is put in order and a report is made to the Local Government

2. I have not yet had any case so emergent as not to permit me to consult the Superintending Engineer before actually ordering a transfer.

Copy of letter from the Examiner of P.W. accounts Punjab to the Examiner of P.W. accounts Madras No. 11606E of 17th Novr 1891.

In reply to your No. 6873 of 10th Instant, I have the honor to state that Govt. of India, Circular No. 14, Public Works of 23rd Octr 1889 on the accounts Committee's report, is followed here as far as practicable in cases in which transfers of Divisional accountants take place.

2. When there is time, the concurrence of Superintending Engineers is asked, and then the approval of Local Govt., but in cases of urgency an accountant is posted by me and the confirmation of Local Govt. subsequently obtained.

3. I have not found any special inconvenience

inconvenience or difficulty in the procedure.

(True copies)

G. E. Hatton

Superintendent Correspondence Branch
office of Examiner P.W. accts Madras
23/11

3196 W

(C. No. 1201/6)

KEEP-WITH

CURRENT No.

dated 189 .

Papers referred back to C

{ Cir 11691
vide 5278 C
d. 26.11.91 }

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

EXAMINER, P. W. ACCOUNTS.

Madras, 23 November 1891.

OFFICE NOTE No. 7247

To

W.

3186/82 one

A point closely connected with the posting of accountants of some status and experience to divisional offices which was dealt with in paras 3 to 5 of my office note No.3781 of 5th. November 1891, is the relative positions of the accountant and the head-clerk in an Executive Engineer's office.

2. I find that as far back as 1881 the accountant was the recognized head of the divisional office, and that in para 5 of the specification of the duties of the divisional accountant (which was drafted by Major Trail, the then Examiner), forming one of the enclosures to the Chief Engineer's Circular the duties of a divisional accountant were thus described:

"He is expected to supervise the office generally, and see that every man does his own duty properly; and that all books, records etc. are neatly written up to date & carefully filed, distinct labels being attached for ready reference to

3000—1-2-91.

file-boards, books, etc."

In para I0 of the specification of the duties of the Cashier (forming another enclosure to the same Circular) this was reiterated in the words -

> " In any doubtful points, the Cashier will apply for orders, through the Accountant, who is invariably to be considered the Manager of the Executive Engineer's office".

3. In Chief Engineer's memorandum No.2728 C. dated 9th. August 1886 this was changed, and it was then ordered that "it should be left to the Executive Engineer of each division to nominate the Manager of the office, but Mr. D. C. Gordon, the then Examiner, submitted a strong remonstrance against the change, vide his letter No.70 W. of I7th. August I886, in the last para of which he said :

2254 Wd 5.9.86

> " I would therefore urge that the orders which have been for so long in force may continue in force, for nothing has been advanced which makes it advisable to lower the status of the accountants, of the Department, whereas their very often difficult position in the divisional office, and great responsibilities, justify the maintenance of their authority".

4. It is thus evident that the two Examiners who were here prior to Major Christie (viz Major Trail and Mr. D. C. Gordon) were distinctly in favour of the

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Accountant being the recognized head of of the Divisional office, but on representations made by Major Christie (*vide* his office note No.3I5 dated IIth. March 1889), Government ordered "that the accountant should not be made the Manager of the divisional office except under special circumstances" (*vide* G.O.No.805W Public Works, dated I6th. March I889).

805 Wd 16.3.89

3196/7

5. When however the Government of India, in its Circular No.I4 P.W. of 23rd. October I889, decided that the principle advocated "with respect to the accountant being treated as the head of the Executive Engineer's office establishment, was correct and important, & should be carried out as far as possible", the Local Government cancelled the order quoted in the last sentence of para 4 (above), and communicated the orders of the Government of India to the department "for information and guidance" (*vide* G.O.No.3245 W. dated I6th. November I889).

3245 Wd 16.11.89

6. At this stage Major Christie again remonstrated (in his office note No. 1704 dated 28th. November 1889), upon which Government ordered a reversion to the practice that prevailed prior to the issue of G.O.No.3245 W. of I6th. November 1889, pending a report which the Examiner was required to submit, in due course, showing "how far effect can be given to the orders of the Government of India, contained in Circular No.I4 of 23rd. October I889, having regard to

3517 Wd 10.12.89
not found yet.

3245 Wd 16.11.89

local circumstances".

7. Two years have elapsed since this report was ordered to be submitted, and I take the matter up simply because I believe it to be in the interests of Government that divisional accountants should be removed from their present anomalous and unsatisfactory position.

8. A dual arrangement, under which the accountant and the head clerk are conflicting heads of different sections of an office, condemns itself. Mr. Gordon expressed himself strongly on this point, in para 3 of his letter No.70 W. dated I7th.August I886 from which I quote the following :-

> " To divide authority to such an extent as to place some members of an office under the orders and at the disposal of the Accountant, and some of the Head Clerk, would be impolitic, and most inconvenient if not detrimental to disposal of work, so that there can be but one Head in charge of, and responsible for, the general management of the office".

And I am at one with Major Christie in his objection to an arrangement under which either the head-accountant or the head clerk can be appointed Manager of a divisional office, for I can endorse every word in the last two sentences of para 4 of his office note No.

+ 2254 W D 8.9.86

805 W D 16.3.89

3I5 dated IIth.March I889, where he says-

> " 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 is always trying to get in, and too frequently endeavours, as a means thereto, to discredit the other".

3198/8

9. Major Christie's objections to the Accountant being the head of the office (as set forth in his office notes Nos. 3I5 dated IIth.March I889, &I704 of 28th.November I889, and in a memorandum without No. or date but published at pages 34 to 36 of G.O.No.480 and 48I W. dated I4th.February I890), when divested of minor considerations, resolve themselves into, two, viz; -

805 W D 16.3.89
3517 W D 10.12.89
not found

- i. that the concurrence of a Superintending Engineer to the transfer of an accountant from one office to another, which would be necessary, if the accountant was the head of the office, would be " either a useless formality, or else a disastrous hindrance to the administration of the Accounts Branch".
- ii. that it would be inexpedient to place an accountant of a couple of years service, as an assistant," at the head of an establishment of half a dozen clerks, several of

whom will have put in three or four times as much service as he has".

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II. I can quite understand an Executive Engineer's unwillingness to give up his right-hand man, which is what a divisional accountant should be, but I am clearly of opinion that an Executive Engineer should not be required to give him up except on sufficient public grounds. In all my own experience I have never found that a Superintending Engineer's concurrence to a transfer was " either a useless formality or else a disastrous hindrance to the administration of the Accounts Branch"; and the case is strengthened by the correspondence in enclosure A, from which it will be seen that except in cases of great emergency the

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concurrence of Superintending Engi to the transfer of divisional accountants is invariably obtained before the transfer is effected in Bengal, Bombay, the North-Western Provinces , and the Punjab, and that no inconvenience has resulted from the procedure-- a procedure which I may point out was ordered in Government of India P.W.D. Circular No.I4 P.W. of 23rd. October I889. 496/9

3245W 316.11.89

I2. It may also be noticed that under Madras P.W.D. Code para I97, transfers of divisional accountants can only be made " by the Government on the recommendation of the Examiner", but the practice is first to make the transfer and then to apply, as " a useless formality ", for the sanction of Government which should have preceded the transfer.

I3. I agree with the Examiners of the North-Western Provinces and the Punjab that in cases of great emergency the Examiner is paramount & would therefore recommend that when there is no time -- say from the sudden break-down of an accountant's health and his inability to work a few days longer -- to consult a Superintending Engineer, Executive Engineers may be instructed to act on the Examiner's order, and to make any representation, if necessary, to the Superintending Engineer afterwards.

I4. With reference to the second ground of Major Christie's objection, I do not consider it advisable — except in cases of very great emergency — to place a 5th.grade accountant of even a couple of years' experience as an assistant, in charge of the accounts of the smallest division, and under my recent proposals this will not occur. But I do not think much force lies in the argument that because the head-clerk has four times the service, and draws considerably higher salary than an accountant of the 5th.grade, it would therefore be inadvisable to subordinate him to the accountant. This is what Major Christie said in his office note No. I704 dated 28th.November I889:

3517 Wd/10.12.89
not found yet

> " In many cases I am now obliged to post as divisional accountants men who even if personally competent for such a position" -- that is as heads of divisional offices --" could hardly be placed in it when they have perhaps only a quarter of the service of, and receive only half as much pay as the head-clerk of the office".

If, however, the soundness of this objection be admitted, it would, with equal reason, be inexpedient to post a raw Assistant Engineer to the charge of a sub division where some of his subordinates were drawing higher salaries than himself, and who had probably acquired a thorough, practical knowledge of their work, when the Assistant was just learning the rudiments of his profession at college. Higher education, severer tests of examination, and superior mental calibre, come in as dominant factors here; and I think even a 5th. grade accountant has these on his side, as compared with a head-clerk who has passed little or no examinations at all. This difference in the status of the two men is recognized by Government in the fact that the accountant ranks as an upper subordinate, while the head-clerk is classified under office establishment, -- a distinctly lower rank.

15. It must also be remembered that it is essential to an Executive Engineer, at all times and especially during his frequent absences on tour, to have a man in the office who can be entrusted with the undivided charge of affairs; and, apart from the accountant's superior departmental rank, the very constitution of a divisional office points to him as the most suitable man for the position. For even where draftsmen are concerned, all their work that is connected with calculations in estimates, etc, has to be scrutinized by the accountant; whilst of the clerks in the office, the majority ought to be employed on the check and compilation of accounts; whereas the duties of the men working directly under the head-clerk are confined to the copying of letters and returns which have, in most cases, emanated from the accountant, and to record-keeping. The accountant is thus, practically, at the head of the largest -- certainly the most important section of the office.

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16. I believe that an investigation of the clerical work in an Executive Engineer's office would show that by far the greater proportion of letters received and issued, was connected directly or indirectly, with some point of accounts, & with which the head-clerk was totally unqualified to deal. It is therefore absolutely necessary that the accountant should be charged with the responsibility of distributing the work in the office, and of having it done by some responsible person; and this leads me to a consideration of the most practical objections that occur to me against the present system under which the head-clerk is the recognized manager of the office, whilst the accountant is a kind of interloper in it, with no control or authority even over the clerks who are his assistants.

17. The "friction and interruption of business" alluded to in para 8(d) of Major Christie's memorandum quoted in para 9 (above) is, in my opinion, more likely to be intensified as long as the head-clerk has the power to interfere with the work of the accountant, for as manager of the office the distribution of the dak, and of work generally at present devolves on the head-clerk. Supposin

then that the head-clerk has a grudge against, or an unaccountable dislike to, the accountant, what is easier than for him to withhold or delay some papers that it was important for the accountant to deal with at once -- such cases have occurred --, or to withdraw a clerk from his legitimate duties in connection with the check and compilation of accounts, on the plea that his services were more urgently needed for other work ? This would be manifestly unfair to the accountant, and detrimental to the accounts of the Department.

I8. Again, so long as the head-clerk is manager of the offices, he has the whip-hand over all the clerks in it, including the men engaged on account work. In view therefore to being recommended for promotion, the account clerks, not unnaturally, render allegiance to the head clerk rather than to the accountant; and this is grievously subversive of discipline, besides being directly detrimental to work.

I9. As I have already shown, Major Christie is the only officer who has held the appointment of Examiner in this Province since I88I that combats a principle which is universally adopted in the Department, and which moreover has been upheld by the Government of India. I may notice, in passing, that in the Military Works Department the orders on Government of India Circular No. I4 P.W. of 23rd October I889 are to the effect that -

> "the head clerk will be subordinate to the accountant. This circular is issued with the approval of the Inspector General of Military Works" (Examiner's circular No. 5 of I5th. March I890).

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3245 Wd 16.11.89

1872 Cd 17.4.90

3196/12

and I would ask that this subordination of the head clerk to the accountant in divisional offices in this Province may be clearly ordered as the most effectual means of preserving discipline and obtaining the best results in work. In asking this, be it observed, I merely ask a return to the practice that prevailed here prior to I886.

20. Under my recent proposals for divisional accountants, 5th. grade men will be posted to only 6 important offices, and it is a part of my plan that only senior, experienced, and qualified men in that grade shall be so posted. The second of Major Christie's objections (para 9, ii) will no longer exist, & I should certainly consider any accountant's unfitness to manage an office as a disqualification in a divisional accountant, and a prima facie ground for his removal from such a charge, or, if necessary, for his reduction to a lower grade.

2I. I trust that my proposal will meet with the approval of Government, & I would ask the favor of early orders on the subject.

D/25/11/91

Offg. C.

P. W. CURRENT No. 12335

No. 836C d/ 30-3-81
" 642W " 11-3-81
" 971W " 12-4-81
" 2969-70W " 29-11-81
" 140W " 16-1-82
" 2728C " 9-8-86
" 2626W " 26-10-81
" 2761W " 8-11-81
" 861W " 31-3-82
" 2923W " 6-11-82
" 3071W " 30-10-83
" 2254W " 8-9-86
" 916-7W " 20-3-88
" 2871W " 14-9-88
" 438C " 29-1-89
" 805W " 16-3-89
" 3245W " 16-11-89
" 3517W " 10-12-89
" 1872C " 17-4-90
" 450-1W " 14-2-90
" 1748W " 23-6-90
" 3352-3W " 17-12-90
" 342W " 6-2-91
" 1100C " 2-3-91
" 1423C " 13-3-91

Encls 1

Recd 24-11-91

P. W. Department.

Note by the Chief Engineer P.W. Department dated 27th November 1891.

Read:-

Office note from the Examiner P.W. Accounts, No. 7247 dated 23rd Novr. 1891.

The history of the question is somewhat curious

2. In 1881 at the instance of the Examiner it was ordered that the accountant should be looked upon as the manager of the Executive Engineer's office, but in 1886 various officers of the Executive Branch having objected+ to this arrangement, it was determined after some discussion that the Executive Engineer should decide for himself in each case whether the accountant or the Head clerk should be the manager of his office.

+ So far as it rendered the accountant's appointment as manager compulsory

This

office should depend entirely on a subordinate over whom neither he nor the Supdg. Engineer had any control.

8. By the order of the Govt. of India on the report of the Accounts Committee recorded with G.O. quoted above (No. 3245W of 16th Novr 1889) it has been decided that the concurrence of the Supdg. Engineer should invariably be obtained to the transfer of an Accountant; this is one of the numerous recommendations of the Committee which, though approved by the Govt. of India, have not yet been brought into force in Madras. If adopted it will remove the one objection to the Accountant being made, as a rule the manager.

9. I do not think it would be desirable to make the rule invariable and would suggest that it should be open to the Executive Engineer, with the approval of the Supdg. Engineer, and for special recorded reasons, to make the Head clerk the manager. But I consider that this ruling should be combined with the acceptance of the Govt. of India rule that the concurrence of the Supdg. Engineer should always be obtained to the removal of a Divisional Accountant.

GW. 27.11

(For orders) (init)

W. 27.11

I accept the Secy's views

HW 29 Nov

Genl Estabt

No. 3196 W. dy 30th Nov/91.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

3196/16

READ the following

Office note from the Examiner P.W. Accounts No. 7247 dated 23rd Nov/91.

Note by the Chief Engineer P.W. Department dated 27th Nov/91.

11P

His Excellency the Governor in Council accepts the views of the Chief Engineer, and sanctions, on the conditions stated in para 9 of his note recorded above, the proposal to make as well the divisional Accountant

[illegible] 27-11 30 11/91

Accountant the
manager of the
Executive Engineer
Office -

DVB
30.11.91

pestd
11/12/91

To

The Examr P.W. Accounts
- Supdg. Engineers ✓
- Consulting Architect ✓
- Supt. of Works Punjab ✓
Prov.
- Chief Engr. for Irrign.

436/17

11 — 12335

17-11-21

30-11   41

Manager of the E. Engrs
office

=

Sanctioning
on certain conditions
the proposal to
make, as a rule
the divisional
accountant
the —

30-11/21

30/11

4-20 PM