

No. 1548 W. dated 26th June 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Memorandum, No. 413C, dated 4th February 1895.
 Letter from the Suptg. Engr. IV Circle, No. 163 W. d/24th April '95.
 Office Note from the Exr. P.W. Accts., No. 2089A, d/14th June '95.

The recommendations of the Examiner in paras 4 and 6 of his Office Note above recorded, with respect to Accountant Govindarajulu Nayudu, are accepted.

2. The Examiner will arrange to post an efficient Accountant to the North Arcot division, and to re-inspect the accounts of the division after an interval of six months, the results being reported in due course.

3. The Executive Engineer's explanation will be returned.

returned in view to the
Superintending Engineer's
marginal remarks thereon
being brought to his notice

S 17.6

Account of the
North Street Driv

No 1548 W D 26" June 1895

26 JUN. 95

Exr. P. W. Accts. ✓ 26/6/95
S. E. IV Circle.
with Ex. Dr. & Dr. Accts.
& statements - v. 21/6

Cu

3-7-12

Boiler Inspection

Tabular statement of
suggestions in connection with
the proposed notifications &c.

Rv. 1548 W D 26-6-95

1 Notification	2 Section of act	3 Remarks and suggestions	4 Reporting officer	5 Orders thereon.
returned in view to the				
Notification C. and F. prescribing a form of Register of Boilers	Section 9.	Another column to be added, headed "Time for which this license is to be in force" in order that it may agree with the form appended to the Act <u>vide</u> schedule A and with the license to be granted by a Magistrate under sub-section 5 of Section 12 of the Act.	The Sanitary Engineer	Approved
Notification D. authorizing the Sanitary Engineer to revoke and suspend licenses.	Section 11.	The revocation here alluded to is apparently one during the continuance of a license. The Sanitary Engineer presumes that no appeal will lie to him from the Inspector's refusal to grant a license after the expiry of a previous license.	- Do -	The Sanitary Engineer's opinion is accepted -
		An Inspector has power under Section 7 to grant a license but has no power to withdraw or revoke a license once granted. Only the Sanitary Engineer has that power. The difficulties attending this may sometimes be very serious. Apparent by the Inspector should report any necessity for revocation of a license to the Sanitary Engineer, but by the time such a report is made and considered a boiler may have burst and many people be killed or injured. It must be remembered that the Sanitary Engineer is not always in Madras, he tours over the whole Presidency and may not be inclined to revoke a license without personal inspection of the boiler. Before such inspection can be made, the consequences indicated above may result. Owners have an appeal and their interests are thus safe guarded though in the hands of the Inspector uncontrolled by the Sanitary Engr.	C. A. W.	
Notification E. prescribing the form in which licenses shall be granted by the Chief Presidency Magistrate.	Subsection 5, Section 12	The form of license here provided for the Registry under section 7 of the Act boiler under section 9 for convenience of identification words might be added to given might have an extra column number as in the form of license issued. The license changes hands with the (2) of the Act, and both should for bear the Register number. The following the Magistrate's certificate:- "And to	C. A. W. EW	Approved

Notification. F. Rule 13. The Inspector to fix the pressure to be allowed on boilers

Section 23.

There may be a difficulty in working this rule. Instead of refusing The Sanitary to license a boiler, the Inspector may give a license at such a low pressure or may reduce the pressure named in a previous license to such a low figure that his action would tantamount to a refusal, though not legally such. There ought to be some appeal in such cases as a safe guard against any attempt at extortion &c.

(9)

The fact that the
engineer is allowed
to make any alteration
at / must -

Notification F. Rule 13 and clause 4 of rule 32. The Inspector to fix the pressure to be allowed on boilers and the limits of weight for each safety valve.

Section 23.

The Madras Mail recommends that until the Inspectorship The Madras is made such that a really qualified Engineer would take it up, all first orders as to the pressure at which boilers may be worked and the limits of weight for each safety valve should be approved by the Sanitary Engineer

Notification F. (Boilers General) Rule 29, para 5, clause 1. Inspection by more than one Inspector

Section 23

Boilers might be made in England, Bombay, or Calcutta so that the Inspector of a boiler under construction may be a servant of some other Govt. It must be made clear therefore that the Inspector for the Town of Madras is not necessarily referred to in this clause

The Sanitary Engineer

In addition in
the working of the
rule is considered
very -

Notification. F. Rule 35. The Inspector to report to the Sanitary Enggr. any tampering with the weight or the loading of the valves

Section 23

A definite punishment weight of a safety valve. temptation to do so is made. A non official does so that a provision that render a person liable without option of a fine less. to be added to rule 35 for altering the The Madras The offence is a serious one and the Mail considerable to an idle or a dishonest not care about being reported to Govt.; conviction of that offence would to imprisonment for, say a month, would render the risk much less.

(10)

The rule will
stand as proposed -

General

The proposed Notifications and orders seem to be sufficient and within the powers conferred by the Act. No opinion can be offered on the rules in Notification under the head "Iron Boilers" as they are of a special character

The Advocate General

Para 2 of L. C. 174 Judicial d/25-1-95
fixing the pay of the Inspector at
Rs 250-300

Provided a thorough com-
salary is appointed, the
to offer on the proposed rules,
such a thoroughly com-
be respected by the
here, some of whom are
higher than the salary
would suggest that
Rs 500; or as an alterna-
his official income by
with his business under

petent officer on receipt of an adequate The Chamber
Chamber of Commerce has no remarks of Commerce
but in order to secure the services of
petent man whose decisions would
engineers in the various factories
in receipt of salaries considerably
proposed for the Inspector, the Chamber
the Inspector's salary be fixed at
time he be allowed to supplement
undertaking other work unconnected
the Act.

The question of mine
The why will be
considered should
any difficulty be
experienced in obtaining
a competent man for
that now offered -

~~A Note Such work would
under an obligation to
inspect~~

probably place the Boiler Inspector C. A. W.
the Firms whose boilers he has to

The pay proposed for the Inspector
Knowledge will never
suggests the appointment of a su
suggests the addition
the Assessors should be
the decision of the appeal
considers that the
be better than that of
should be awarded
and submits draft rules

will only attract a superior fitter. A man of real } The Madras Mail
care to take up the duties for the pay }
superior man or higher pay to be entrusted with duty of } The Sany. Engp
of a provision that ^{inspecting} the opinions of } The Chief
recorded and considered and that Presidency
should rest with the Magistrate, Magistrate.
opinion of expert witness will be
Assessors and that a fee of Rs 15
to the Assessors or Expert witnesses,
accordingly

The draft rules
submitted by the
for the King of appeals
under section 11 (4) of the
Act, which I
the Privy Council
are approved -

Para 4 of L.R. d/25th Jan'y 1895 No. 174 Jud Section 12(4)
summoning of assessors to assist
the Chief Presidency Magistrate
in the hearing of appeals

General

The Sanitary League
asks for the early orders of

raises the following questions and
 cont. there on vide paras 10 to 17 of his letter
 by the Inspector (Para 10)

(1) The staff required

(2) Authority to enter.

tain extra coolies as occasion arises (Para 11)

Oct 15
He appears to be a clerk
and a Jew in the 80s
seen mutual in June 2
y. O. (Mutual Debt)
No 1747 25. 1. 95; in
the present staff is a
great coin and money, but
with few coins in
my 2e system will be

1 Notification	2 Section of act	3 Remarks and suggestions	4 Reporting Officer	5 Orders thereon.
turned in view to the				
		(3) Supply before the 1 st April 1895 of the tools required by the Inspector (Para 12)		engaged as account and
		(4) Books of reference to be supplied to the Inspector (Para 13)		Sept 1895 the fund of J. P. O. W. - -
		(5) Office accommodation for the Inspector (Para 14)		The Sanitary Engineer will submit definite judgment on this point -
		(6) Supply of stationery, books and forms (Para 15)		I content as proposed
		(7) The question of sending the Inspector to such stations as may be necessary to be left to the discretion of the Sanitary Engineer and the rate of fees to be recommended from Municipalities to be laid down after 1 st April 1896 from the experience gained after a year's working (Para 16)		The Sanitary Engineer's judgment is approved
		(8) Remuneration to the Sanitary Engineer for the additional work thrown upon him (Para 17)		The fund is not proposed at present to provide income to the Sanitary Engineer's salary
		The Accountant General suggests that the cost of the establishment and those that may be incurred under Section 12(5) of the Act should be debited to "Establishments" except charged to "Law and Justice" and that the receipts be credited to the Revenue head "XVII Police, Fees, Fines, and Forfeitures"		The Accountant General's suggestion is approved
		R. J.		Cony 24/55

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returned in view no m

3-7-12

(4)
Boiler Inspection

Tabular statement of
suggestions in connection with
the proposed notifications &c.

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17.
inspection on a certain
point, I beg to state that
so far as the papers sent
to me are concerned, I
have made myself thorough-
ly acquainted with all
important transactions. Any
reference to my assistant
on a small point does
not prove that I am
ignorant of the transactions
themselves. As accountant,
however efficient he may
be, can carry every tran-
-saction of a Divisional
Officer into his head and
he has necessarily to
refer to his assistant to
refresh his memory.

I regret that I did not
make myself clear to the
Examiner on the point
referred to in para 33,iii

O. J. Q.

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returned in view to

33 iii (c) of the Inspection report. When I admitted that the Progress Report of the Ranipet Sub Division had been completed just at the time of inspection, and that of the Arni Sub Division was in arrears - owing to great press of work in the Office, I could have plainly said, if it was done so, that this report of the Arni Sub Division also was completed just at the time of inspection. I have had no motive in stating a falsehood in such a simple case as the one in question. I am sorry therefore to observe that my veracity should have been called to question. Please also see my detailed explanation regarding - para 24

L

S

M

N

para 24 of the Report attached to para 23 of Executive Engineer's letter No 708 S.E. of 16-3-95. (g) Please see para 37 of the Executive Engineer's letter No 708 S.E. of 16-3-95. My action as a responsible member in the Division Office, in this case was confined simply to drawing the attention of the Executive Engineer to the remarks of the Sub Divisional Officer and reporting that the claim was covered by rules. If even this remark is thought objectionable, it is due to an error in judgement. I beg therefore to be excused, that any motive should be attached to my conduct in this respect is very unfortunate. Having

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Having explained fully all the points referred to by the Examiners, I now proceed to explain briefly the following points for which I was held responsible by the Executive Engineer in his replies to the Inspection Notes.

(a) Para 8 (30 b) Not distributing the outlay on Chugan channel work according to Sub-heads of Estimate.

(b) Para 8 (31) Not attending to adjustment of No 171-46 on the District Mansiff's Court at Sirupate before.

(c) Para 8 (42) Omission to quote reference to entry in the adjustment book on debit advices received.

(d) Para 33 Not maintaining Progress Report as instructed.
(a b & c)

S

If the Accountant had attended to his duties it is impossible that his assistant - clerk - would neglect the work assigned to him. This clerk was employed in the Coimbatore Division for many years and he was considered a most reliable clerk and in consequence was sent to the North West Division on promotion.

21.
(a, b & c) Please see Executive Engineer's replies to para 9 of the Inspection report.
(a) While admitting my responsibility in this, I beg to state that if the clerk had done the mechanical portion of the work and left only the difficult ones for me to adjust, I could have done it without any difficulty and waste of time; but as this clerk who is not only obstinate but also troublesome as is well known to the Executive Engineer & would always throw his legitimate duty also on me, would not do even this portion, I had to devote my personal attention to this. Great press of work and multifarious duties I had to perform during the year as already explained, prevented

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returned in view no

presented me from attending
to this earlier.

(b) The work having been
completed and completion
report sent on the 16-10-93
it escaped notice.

(c) It was an omission

(d) I did not willfully neglect
to do this nor had I any
intention to do so, but as
the Executive Engineer was
also fully aware, that the
delay was solely due to the
great press of work. The

Executive Engineer was
kept informed of the progress
on each work when form
No 91 was in force. After
this was abolished in G.O.

No 3299 W of 18-12-93, I
was thinking that another
form would be introduced
but none came out. As

to the submission of these
reports either by the Executive
Engineers

23.
Engineers to the Sub Divisional
Officers or from the Sub
Divisional Officers to the
Executive Engineer and the
particular form in which
they are to be submitted,
no definite rule is laid
down. A reference to the
Inspection notes of other
Divisions will show that
the procedure in this respect
varied in different Divisions.
Any defect in this is therefore
due to the ignorance of
proper procedure.

From the above it will
be seen that I have not
fallen in efficiency nor
have I been neglected my
duty as a Divisional Account-
ant. My increment due
from 1-12-93, had been
deferred, simply because that
I did not pay sufficient
attention to the clearance
of

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returned in view to

of outstanding dues to
contractors - vide para 13.
and for no other fault.
I was in hopes to receive
it with retrospective
effect as I was asked
to renew my application.
While I was in hopes of
getting the increments due
to me one from the 1st
December/93 and the others
from 1-12-94, the present
recommendation of the
Examiner that I should
forfeit my appointment
has come upon me as a
thunder bolt. Under the
foregoing circumstances
I leave it to Government
to judge whether I am
at all to blame except
on some trivial matters
and whether my career
in the Department has
been

been so ²⁵unsatisfactory as
to merit this extreme
punishment at the age of
40 years and after a faith-
ful and hard service in
the department for over
17 years. The deferment
of the two increments due
is I beg to submit already
unmerited. I therefore
humbly request that the
above explanation may be
read together with the
replies of the Executive
Engineer, after taking also
into kind consideration
the heavy work and the
difficulties I had to undergo
during the years under
review, render justice which
I fully expect from your
generous hands.

For which act of
kindness to my poor family
which

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returned in view no

which consists of eight children and poor old mother shall ever pray for your long life and happiness.

I beg to remain
Yours most obedient servant
J. H. [Signature]
26/3/95

No 731 SE

Forwarded to Supr. Inq. with the request that this defence may be read in connection with this office No 708 dated 16.2.95.

As far as I can see after carefully going through the various charges brought against the accountant no serious one has been substantiated and a large number have been successfully rebutted by him. I do not therefore think that on the evidence produced such severe punishment as that suggested by the Examiner should be dealt out to the accountant.

* There is no doubt however that he has in many respects failed in his duty. He has not exercised that check over the accounts a control over his assistants which he should. He has failed to comply promptly with orders given him by me and by the Examiner and he has not worked off arrears as he should have done.

I recommend therefore that he should be transferred to another Divn. Severe punishment has already been imposed on him by stopping his increment.

H. L. [Signature]
26/3/95

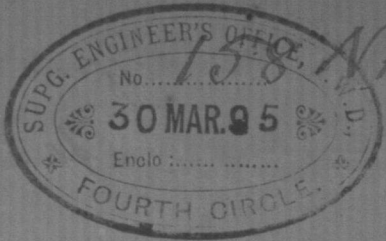
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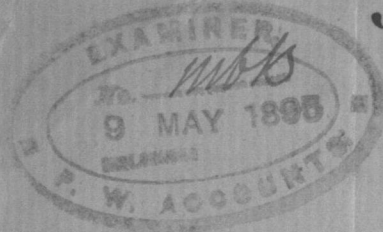
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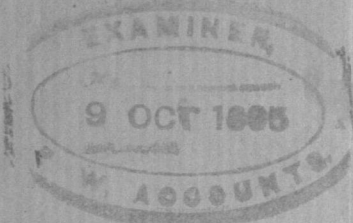
No. 165
W

From,



J. Hannan, Esq.,

Supg. Engineer, 4 Circle,



To,

The Chief Engineer,

P. W. Department.

Enclosures 2.

Sir,

1 letter No 708 SE of
16 March 1895 with

3 enclosures.

1 Explanation of the
Accountant being

E.E. No 731 of 26th
March 95.

I have the honor to forward with my
marginal remarks the explanations called
for in L.O. No. 169, dated 23rd January 1895
from the Executive Engineer, North Arctic
Division, and his Accountant. The latter,
it is considered, is quite unfit for the post
of Accountant in such an important
Division.

I have the honor to be,

Sir,

Your most obed^t servant,

Hannan

Supg. Engineer, 4 Circle.

HL

ADW 8.4.5
3762/55
4587

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From
The Supg. Engineer,
4th Circle.

Dated 24th }
Despd 25th } April 1895

No 165
W

Enclos: 2.

M. Govindarajulu Naidu
Accountant, North Arcot D.

Submits explanation
from the Executive Engrs
in respect to the charges brought
against him by the Examiner
with Supg. Engrs opinion.

P. W. CURRENT No. 3262

no. 1698w 3 4.6.92 w 962w 3 11.4.93
- 2216 w 3 11.2.92 - 466w 3 19.2.94
- 2357 w 3 24.8.92 - 169w 3 23.1.95
- 2668 w 3 26.9.92 - 4130w 3 4.2.95
- 2726 w 3 30.9.92
- 2873 w 3 15.10.92
- 157 w 3 21.1.93
- 282w 3 4.2.93

Encls 5
Accts: 26.4.95

No. 1762 C of 7 - May 1895

No. 9/5 91
- your favour of

remarks.

S
W.

Copy
2/5

49
26/5

KEEP-WITH

CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1895. } P. W. DEPT.
EXAMINER, P. W. ACCOUNTS.

Madras, 14 June 1895.
OFFICE NOTE No. 2089 A.

To
W.

In returning the papers received with your No. 1762 C. dated 7th. May 1895, I beg to say that the explanations of the accountant have been thoroughly investigated by me; but I do not review them in detail as the marginal remarks of the Superintending Engineer on the Executive Engineer's letter No. 708 dated 16th. March 1895, and on page 21 of the accountant's explanations, leave no room for doubt that the work of the latter has been most inefficient and his control of the clerks working under him most ineffective.

2. One unsatisfactory feature in the accountant's explanations is the disclaimer of responsibility for the work of his assistants.

1. On page 12 of the Executive Engineer's letter that officer says:-

"The accountant's excuse is - this is due to the same clerks failure of duty",

with reference to which the Superintending Engineer remarked -

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" It is the accountant's duty to see that he does his work properly, or to bring to notice his failure to do so to the Executive Engineer".

ii. On page 13 of the same letter, the accountant is represented as having written :-

" I would earnestly ask here to consider why the clerks who are entrusted with only a limited work should not be held responsible for the work entrusted to them and for any defects that may be found in their work",

and the Superintending Engineer's remark on this is equally to the point:-

" This question, is in itself a proof of the accountant's want of knowledge of his duties".

iii. On page 21 of the accountant's explanation the following will be found:-

" I could have done it without any difficulty and waste of time, but as this clerk, who is not only obstinate but also troublesome, as is well known to the Executive Engineer and would always throw his legitimate duty also on me, would not do even this portion, I had to devote my personal attention to this".

To this the Supg. Engineer replied:-

" If the accountant had attended to his duties it is impossible that his assistant clerk would neglect the work assigned to him. This clerk was employed in the

Cno 4587

W

It is a point for consideration whether any special remarks should be added to the R.O. with respect to the Supg. Engineer's explanation.
In order.

Cn

15.6.25

with listal 15

he has already lost two increments of Rs.7 each in consequence of the unsatisfactory character of his work during the past two years, and the financial value of his appointment (Government of India 4th. Grade) is Rs.126 $\frac{2}{3}$; so that my proposal limiting his present pay to Rs. 100 amounts to a reduction of his emoluments by Rs.26 $\frac{2}{3}$ a month.

6. With this recommendation, I couple the request that I may now be empowered, without further reference to Government to restore the Accountant to the Government of India 4th. Grade and to the increments that accrue under it - but not with retrospective effect - if during the next two years he renders exceptionally good service.

2/4/6
C.

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Order thrown.

Coimbatore Division for many years and he was considered a most reliable clerk and in consequence was sent to the North Arcot Division on promotion".

3. I must also add that the Accountant's explanations with reference to paras 23 to 25 of my inspection report (vide pages 13 to 16 of Executive Engineer's letter), and to para 16 of note No. 60 B, dated 11th. January 1895 where I remarked that "his knowledge of what had been done, even in reference to current transactions, was so defective that he had invariably to refer to his assistants for information in respect of them" (pages 16 & 17 of the accountant's letter), are specious and misingenuous. The facts as reported by me were absolutely and strictly correct.

4. I am however willing to give full weight to the extenuating circumstances urged by the Executive Engineer, and now recommend that Accountant M.R. Ry. M. Govindarajulu Naidu be reduced to the bottom of his grade on Rs. 100 a month, and that he be transferred to a smaller charge. His present salary is Rs. 107, and he has the chance of rising to Rs. 150 by annual increments of Rs. 7 under para 2 of the Government of India letter published with G.O. No. 2341 W, dated 23rd. August 1892.

5. The immediate loss to the Ac-

413 C. O. 4-2-95
169 W. O. 23-1-95
466 W. O. 19-2-94
952 W. O. 11-4-93
282 W. O. 4-2-93
151 W. O. 21-1-93
2873 W. O. 15-10-92
2726 W. O. 30-9-92
2668 W. O. 26-9-92
2351 W. O. 24-8-92
2216 W. O. 11-8-92
1968 W. O. 4-6-92
1762 C. O. 7-5-95
2341 W. O. 23-8-92
1938 W. O. 5-7-92.

Encls 6
Recd. 14-6-95

with list of ¹⁵ uncashed cheques.

5. Scheme of credits to Civil
Depts Form No 32-A.

6. — do — Form No 32-B

7. Scheme of credits to Transfers
(Form No 32 E)

8. Register of Revenue (Build-
-ings & Roads)

9. — do — of Revenue (Irriga-
-tion & Bridges)

10. Scheme of debits to Transfers
(Form No 32 M)

11. Monthly return of
public buildings rented
and available for rent

12. Scheme of transactions, ad-
-justments & balances of
Misc : advances (F. No 32 R)

13. Scheme of receipts, adjust-
-ments & balances of Deposits
Form No 32 U.

14. Scheme of Establishment
charges (Parts III & IV) only.

(d) As explained by the
Executive

I went through the distribution of
work between the Accts & his
Asst when I first joined the Div.
it then seemed to me that the
Accountant did his fair share
All

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16
Executive Engineer in paras
15, 16 + 22, of his No. 708 of K
S.E.
16-3-95, I check only a fair
percentage of the work done
by my assistants and not
each and every item and
this I did as efficiently as
I could. Any defect in
this was perhaps due to
great press of work in
my having had to do the
work of the Head Clerk
during his absence on leave.
The Executive Engineer has
already testified to the
amount of work I had
to do.

(c) I am not aware of
what the Examiner has
based this, his opinion
of with reference to my
having consulted my
assistant at the time of
inspection

Reply to para 16 of Exr's note
No. 60 B. of 11. 1. 95.

There is no doubt that more
mistakes escape notice than
should occur if the Accts
did his work properly.

11.
to vouchers all that was
necessary was done. Any
defect in the system of
accounting and wrong
procedure was I think due
to a misunderstanding of
the rules. The introduction
mostly of the Government
of India procedure and the
retention partly of the old
Madras procedure has con-
tributed to this mis-
understanding I beg to
assure that I will show
a very great improvement
in this respect. I beg to
point out that there is
not a single Division the
vouchers of which used to
be scrutinized even by
the most experienced and
higher grade accountants
assisted in several cases by
passed

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passed assistants which
has escaped audit
remarks on vouchers on
this score.

16. Having shown that
there was nothing serious
against me up to the date
of the recent inspection by
the Examiners in December/94,
the only points requiring
my explanation as brought
to notice by the Examiners
may be classified as follows:-

(a) Steps taken to remedy
defects and irregularities
pointed out a year ago
in the matter of payments
of contractors' dues.

(b) Keeping back from the
Executive Engineer Registers
of bills introduced by
G. O. No 2873 M. of 15-10-92.

(c)

13
(c) Little or no original
account work is done by
accountant.

(d) Inefficient scrutiny
of work performed by
assistants.

(e) Defective knowledge
of current transactions

(f) Want of veracity

(g) Conduct in reference to a
Travelling allowance claim.

Whether I was responsible
for any of the above and if
so to what extent can
only be ascertained by my
explaining point by point
dealt with in the report.

As however the Executive
Engineer has explained
each and every point in
detail it is needless for
me to go into the same.
A reference to the replies

of

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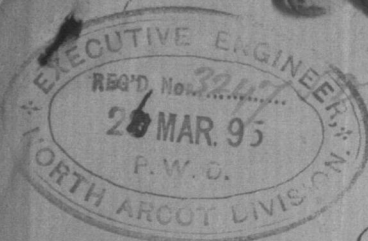
of the Executive Engineer
which disposes ^{most} of the above
points and my explanation
wherever necessary are
given below:-

(a) Please see paras 7(c),
31 + 32 of Executive Engineer's
letter No 708 S.E. d/16-3-95.

(b) Please see para 35 of - do -

(c) Besides maintaining
Division Cash Book, Cash
abstract books, (Buildings
& Roads & Irrigation Works),
Adjustment books, Registers
of appropriations, Register
of Savings Bank Deposits, &
checking Pass books, I
prepare the following
of account documents, monthly
for transmission to the
Examiner.

1. Cash Account Current
(Buildings & Roads)
2. - do - (Irrigation Works)
3. Cash balance statements
with



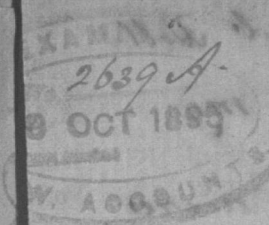
From,

To

Not in office

A

B



Gouendarajuloos Saide
Accountant D.P.W.
North Arcot Division Office

Chief Engineer.
Public Works Department.

Sir With reference to your Memo
No 413. C. dated 4th February 95
communicated with Superintending
Engineer Memo No 41 dated
8th February 95 calling on me
to submit my defence in
to the matters charged against
me by the Examiner in his
Office Note No 60 B. I humbly
beg to state as follows:-

Para 5. I was not responsible
for this. The whole of the work
having been done at first
Departmentally and that with
great expedition, the subordinates
in charge did not submit
their accounts in proper order.
Any disorder in the labor
accounts must be before the

1
Notification

2
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Remarks and suggestions

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Officer

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the formation of the Red Hills Division. Previous to my joining, the accounts were being compiled by a clerk sent from the Examiner's Office, under the supervision of the Accountant of Chingleput Division. After I joined the Division, I issued detailed instructions and got everything into proper order. The work was then being executed by Contracts. Mr. A. W. Norris the then Executive Engineer + Col. Pennington E. under whose supervision the work was being executed will perhaps testify to this. I may also mention that I do not remember of any remark on my work in this Division was communicated to me.

Para. 6. This report as to delay in the preparation of a Travelling Allowance bill is apparently from Mr. Jopp.

Under the arrangements then in force during the days of

of Col. C. H. D. Christie R.E. the duty of preparing Establishment bills devolved on the Head Clerk, the accountants being required simply to check them. I explained this fully at the time and, Col. C. H. D. Christie R.E. absolved me from all blame in the matter. Similar complaints against accountants were made by Executive Engineers of other Divisions and the records in the Examiner's Office will show that accountants were not held responsible for delays. Mr. Jopp the then Executive Engineer was informed to this effect.

7. The circumstances with reference to which these remarks were made are not known to me. If the above remark was made on the report

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report of Mr. Jopp, whom it was very difficult for any accountant to please. I beg to state that on my joining the Examiner's Office, 2 1/2 months after from leave Col. C. H. D. Christie R.E. personally sent for me and interrogated me on the Engineer's reports. On my satisfying him and Mr. M. H. Gayner, the then Chief Accountant, the papers were I believe recorded by the Examiner in his own handwriting without prejudice to me.

8 to 10. Too indefinite to be explained, see also explanation against para 7 above. There was not a single accountant whom Mr. Jopp did not report. Col. Christie R.E. on hearing my explanations recorded the papers containing the reports in these paras.

Para 11. I am unable at this distance of date to

D

to remember⁵ whether I left any work in the Examiner's Office in an unsatisfactory condition and if so, why? There must have been good reasons for this. The Examiner never expressed any dissatisfaction in my work, when I was posted to this office on my return from Ganjam. I have always been a hard working accountant as will be seen from the efficiency reports. I may mention that taking the reports against me and my explanations into consideration, Col. Christie R.E. promoted me to Accountant 4th Grade (Govt. of India Grade) with effect from 1st November 190, and I beg to point out that it is very hard that these points should be brought up

up against me at present,
report (i.e.) after a lapse of 7 years.
it is up to 1st November 1900
any therefore nothing could be
leg. considered proved against
join. 2 1/2 yrs. me. I was allowed my
Col. higher minimum pay and
-so increments up to 1st December
into 1902. Up to that date there-
-fore my career must be
my considered as satisfactory.
Ch. At any rate it cannot
be termed unsatisfactory
-so in any sense.

on
7 Para 12. A reference to G.O.
8 No. 282 W. of 9-2-93, will
show that there was nothing
serious for which I was held
responsible. The Examiners
however warned me with
reference to my replies to
some of the remarks in
audit notes from his office.

Para 13

F

Para 13. A reference to
G.O. No. 466 W. of 17-2-94
will show that nothing
unfavourable against me
was reported by Mr. Creamer,
the Deputy Examiner. How-
-ever in reply to my appli-
-cation for annual incre-
-ments from 1st December 93,
it was said that I did not
pay sufficient attention to
the clearance of outstanding
dues to contractors and that
my application should be
therefore renewed after
some time. I did all I could
to clear the outstanding
by asking the Sub-Divisional
Officers &c to submit bills
for payments. The delay
was also explained in detail
to Government and orders
thereon were passed by
them

G

them in their ^{to G.O. 2204 W dated}
^{and also please see A. E. No 108 S. E}
16- August 1893. From the
will be seen that how
far I can be held res-
-ponsible for the delay in
the clearance of these items.

H
not received in office
Delay in clearance of dues to
contractors has it is hoped been
satisfactorily explained in
this Office No 708 S.E.d 16-3-95
Hll

Paras 14 & 15. The audit notes
for April/94, contained
apart from the ordinary
usual remarks, a list
showing 44 vouchers & some
account documents as due.

This I believe apparently
led the & Deputy Examiners
to pass a remark. The
above vouchers having
been submitted in an
incomplete state, were
returned to the Sub-Div.
Officers for correction and
completion, but were not
returned by them in time
to submit them with the

Accounts

Accounts
The delay in the submission
of the vouchers &c was
fully explained in replying
to the above audit note.
The number of vouchers
and Schedule Dockets sent
in this month was 335 &
182 respectively. Considering
the above, the number of
vouchers that were not
sent was very little and
even their non-submission
was not due to any fault
of mine. I admit that
there were delays in the
disposal of Audit Notes,
Disallowance Lists &c and
defects in some respects.
I was called upon to
furnish explanation in
respect to each and my
explanation was supported
by the Executive Engineer
who

who knew personally the
chief causes for the above.
The delays were due to
the Head Clerk having
gone on leave & his work
in consequence devolved on
me and to my not having
efficient assistants. The
records of the Examiner's
Office may be sent for and
perused if necessary. I
have been doing my best
to give satisfaction. A
reference to the audit remarks
on the accounts of this Division
will show that most of the
objections were in reference
to want of or incompleteness
of information in vouchers
and there has occasion-
ally been a remark or two
with regard to defects in
system of accounting and
wrong procedure. In respect
to