

Public Works (1898) Department.

G.O., No. 1820 W

✓
DATED

19 July '98

[Despatch Abstract.]

Transfer of Accountants : Directing that
Supts. should not object to the transfer
of accountants by the manner, except for
some special urgent reason to be specified
fact of an accountant having worked to the
complete satisfaction of an Im. Engineer not
coming within the exception.

BACK PAPERS.

FURTHER PAPERS.

KEEP-WITH

CURRENT No.

dated

189 .

E. No .27.
1,000—6-9-97

GOVT.
OF MADRAS. }

1898.

{ P. W.
{ DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 5th March 1897.

OFFICE NOTE No. 289 ME

To

W.

Several instances have recently occurred in which transfers of Divisional accountants proposed to be carried out by the Examiner have been strongly protested against by the Executive Engineers to whose Offices the Accountants have been attached, their objections being as strongly supported by the Superintending Engineers concerned.

2. As often as not the replacing of one Divisional accountant by another from either a Divisional or from the Examiner's office or vice versa is of an urgent nature, and in all cases it should be assumed that the moves are only arranged for by the Examiner after careful consideration of what he, as the responsible officer in the matter of accounts arrangements, deems to be the best - not with reference to the convenience of any one Division or individual in particular, but in the interests of the work as a whole.

3. It is true that the rule in

P.W.D.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

From the Examiner, Public Works Accounts, dated	5th March 1898, No. 289 A./E.
" " " " " " " " " "	23rd " " " " 379 A./E.
" Superintending Engineer, III Circle, " "	28th April " " 303 W.
" " " " " " " " " "	30th " " " " 246 W.
" " " " " " " " " "	30th " " " " 97 G./L.
" Examiner, Public Works Accounts, " "	14th June " " 739 A./E.
" " " " " " " " " "	1st July " " 806 A./E.

ORDER—No. 1820 W., dated 19th July 1898.

With reference to paragraph 105, Chapter I, Volume I, Public Works Code, under which transfers of accountants within a province can be made by the Examiner with the concurrence of the Superintending Engineer of the Circle, the Government directs that all Superintending Engineers will observe the following rules :—

- (1) A Superintending Engineer should not withhold his concurrence to the transfer of an accountant, except for some special and urgent reason, to be specified.
- (2) The fact that an accountant has done his duties to the complete satisfaction of the Executive Engineer is not considered a special and urgent reason for retaining him in the division.

(True Extract.)

Under Secretary to Government.

To the Chief Engineer for Irrigation.
 „ Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Superintendent of Works, Lighthouse Division.
 „ the Examiner, Public Works Accounts.

Exd. A. F. Eccleston.

Public Works (1898) Department.

CURRENT No. 2147

Order

From the Examiner, P.W. Accounts,
MADRAS

No. 289 A/E.

Dated 5th March 1898

Received 7.3.98

Enclosures

Spare copies

SUBJECT.

Transfers of Accountants —
 Requesting that orders may
 issue to the effect that
 the arrangements made
 by the Examiners in regard
 to the — may not be
 questioned by Circle
 and Sd. Officers.

BACK PAPERS.

FURTHER PAPERS.

KEEP-WITH

CURRENT No.

dated

189 .

GOVT.
OF MADRAS. }

1898.

EXAMINER, P. W. ACCOUNTS.

Madras, 5th March 1897.

OFFICE NOTE No. 289 ME

To

W.

Several instances have recently occurred in which transfers of Divisional accountants proposed to be carried out by the Examiner have been strongly protested against by the Executive Engineers to whose Offices the Accountants have been attached, their objections being as strongly supported by the Superintending Engineers concerned.

2. As often as not the replacing of one Divisional accountant by another from either a Divisional or from the Examiner's office or vice versa is of an urgent nature, and in all cases it should be assumed that the moves are only arranged for by the Examiner after careful consideration of what he as the responsible officer in the matter of accounts arrangements, deems be the best - not with reference to the convenience of any one Division or individual in particular, but in the interests of the work as a whole.

3. It is true that the rule in

P. W. D.

P.W.D. Code Volume I Chapter I para 105 requires the "concurrence" of the Superintending Engineer to be

obtained in such cases, but it is easy to see how a single objection taken by a Superintending Engineer under this rule might disturb, if not entirely suspend, a whole chain of events connected with the moves of Accountants each of which is more or less dependent on the other, has been carefully thought out by the Examiner and on the carrying out of which very much may depend.

4. Under P.W.D. Code I.iii, 145 an Accountant is recognized as the immediate head of a Divisional Office establishment; upon his character and qualifications the welfare of the Division must largely depend, and it is, I submit, the Examiner and the Examiner alone who on occasions of necessity must be the best judge as to the postings to be made with reference to what he knows of the Accountants themselves and the accounts circumstances of each Division.

5. It has been and will continue to be the object of the Examiner to defer to and to meet, as far as possible, the wishes of Divisional and Circle Officers respecting Accountants, but it seems necessary that there should be a clear understanding that the

interests

5
X now para 104, vol I of the P.W.D. Code.

8
No. 17000
of this principle Government of Madras, sion should be accepted

In this connection I w **DEPARTMENT.**

perusal of G.O. No. 1619 W da. July 1895 communicating the concu- of Local Government with certain re- marks by one of my predecessors on the subject.

H
6. A recent Circular by the Chief Engineer, P.W.D. No. 4921 C dated 20th. November 1897 lays down measures for ensuring a fair distribution of good and bad stations among members of the Upper Subordinate Establishment. A precisely similar principle is observed in the transfers and postings of Accountants, and, I repeat, the Examiner alone can best tell from time to time what moves should or should not be made. The Code ruling quoted as it stands places the veto in the hands of the Examiner, but this, could invite a complete upsetting of the Accounts arrangements of a Province. It might almost with equal force be urged that the transfers and postings of Upper Subordinates by Superintending Engineers should require the previous "concurrence" of the Examiner!

7. The Code rule in question the on

22/3/98 2/10/98 (at) the concurrence of

ment, would ask that
P.W.D. Code Volume clearly known that,
105 requires the "C" alone is the respon-
the Superintendent in the matter of
ob- moves of Accountants, his arrange-
ments should not, as a rule, be regarded
as open to question on the part of
Circle and Divisional Officers.

6/5.3.98

C.

A.P.K.
5/3/98

it seems necessary that there should
be a clear understanding that the

interests

No. 1706c

Government of Madras.

DEPARTMENT.

Madras, 19-3-1898.

OFFICE NOTE.

From

W

To

C

Your office note no

289 A.S. dated 5.3.98.

2. Under para 105, Chap II
Vol I P.W. Code, the concurrence
of Super. Engineer is required
to the transfer of accountants
and the rule cannot be
altogether set aside.

3. The difficulties mentioned
by you are however fully
appreciated, and a remedy
is doubtless needed. Please
say if a G.O. containing
the following provision will
meet your views: -

+ have entered the 3 years
broadly because I
deprecate frequent moves
for any reason whatever

P. W. 43
[500-20-3-97.]

22/3/98

22/3/98

9
Super Engineer to proposed
transfer of accountants
should not be withheld
on the ground that the
accountant already in a
division is working to the
satisfaction of the Executive
Engineer.

(b) The concurrence of a
Super Eng^r should be withheld
only if he can show some
specific objection to the
proposed incoming accountant.

9
I received let an acct
has served in a Division
for more than 2 years,
a S.E. should not
withhold his concurrence
to his transfer, under
such 105 re

except for some special
& urgent reasons -
The fact that an acct has
done his duties to the
complete satisfaction of the
Super Eng^r is not considered
a special & urgent reason
for refusing him in the same

copy
18.3.98.

B.A.W. C

Public Works (1898) Department.

CURRENT No. 2724

Order

From

The Examiner P.W. Accounts,
Madras.

No. 379 A/B

Dated 23 March 1898.

Received 24.3.98

Enclosures 1

Spare copies

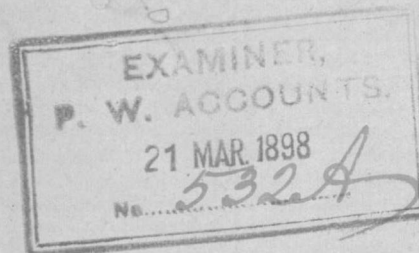
SUBJECT.

Transfer of Divisional Accountants
— furnishing further
remarks in connection with the

Send Co. mtr. of
5-2 St to S.E. I,
III & IV, & ask them
in form of their
opinion in consultation
with selected local
in the report they
will
28.3.98
copy 29.3.98

BACK PAPERS.

FURTHER PAPERS.



Same as
H 8-9 ante

pp 4-7 and

x 200 100

No. 1706 c

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, dated 19th March 1898.

OFFICE NOTE.

From

W.

To

C.

Your Office Note No. 289 A.E.

dated 5th March 1898.

2. Under para 105 Chapter I Vol. I P.W.Code, the concurrence of Superintending Engineers is required to the transfer of Accountants, and the rule cannot be altogether set aside.

3. The difficulties mentioned by you are however fully appreciated, and a remedy is doubtless needed. --
say
 Please if a G.O. containing the following provision will meet your ---
 views. I have entered the 3 years proviso because I deprecate frequent moves for any reason whatever.

Provided that an accountant has served in a division for not less than 3 years, a Superintending Engineer should not withhold concurrence to his transfer, under para

12
105 etc. except for some special & urgent reason.

The fact that an accountant has done his duties to the complete satisfaction of the Executive Engineer is not considered a special and urgent reason for retaining him in the Division."

W. 19.5.80

KEEP-WITH

CURRENT No.

GOVT. OF MADRAS. }

1897.

E. No. 27.
1,000-6-9-97.

{ P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 23rd March

1897.

OFFICE NOTE No. 379/48

To

W.

11-12-1897

Your O.N. No. 1706 C dated 19th Inst

I feel pretty sure that, on ^{further} ~~future~~ consideration, it will be seen that a G.O. in the terms proposed in your para 3 would in no way meet the case. I quite think that it is right and proper that, except for special reasons, a Divisional accountant should not be transferred within three years. Still, we know that special reasons often do present themselves, and, on the other hand, instances are not wanting in my experience, both here and in other parts of India, of the grave evils that have accrued from an accountant being allowed too long an innings in any one locality. The nature of these evils is forcibly apparent to all who realize the many temptations that invariably come in the path of a Divisional accountant, and need not be dilated on here. The understanding about three years I make a point of observing as far as possible, but, as implied above, sickness or other emergent causes

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causes not infrequently break into this, and an Examiner then may (and, in Madras, only too often does) find himself face to face with the Superintending Engineer's veto under Code Volume I, III, 145-and then things come to a dead lock, unless, by dint of argument and persuasion and correspondence and delay, the Examiner can succeed in getting the Superintending Engineer to withdraw his objection.

2. A G.O. of the kind proposed would, it seems to me, allow a Superintending Engineer to infer that, in cases in which the three years limit had not been reached, it would be quite open to him to withhold his concurrence without assigning any special or urgent reason, and this would strike at the very root of what I am trying to urge.

3. In nine cases out of ten, I suppose, a Superintending Engineer knows nothing whatever about the personal qualities or qualifications of a Divisional accountant. He (the Superintending Engineer) is, at any rate, not responsible for the accounts arrangements of a Division. It is, therefore, nothing short of an absurdity-the existence of which cannot but be most harmful to the interests of the service-that he should have the power to upset the arrangements of the Examiner who has that responsibility, and who, as I have already shewn in my previous note, must necessarily know what is best to be done.

4.

15
4. Under the existing order of things I don't see that it is reasonable or just to hold the Examiner responsible. The innovation did not find a place in the old Madras code: the concurrence or approval there required was that of the Local Government, and to such approval the Examiner would of course be bound to bow at all times: but then the granting of that approval would be more a formality than otherwise. The innovation in question has, indeed, only crept into the India code comparatively recently i.e. since the days of the P.W. Accounts Committee.

5. But this is only by the way. The ^{rule} ~~will~~ under notice, I submit, must tend to disorganize and impede. I think that, by the adoption of the course advocated in the concluding portion of my former note, a local understanding could be established which would not only get over the difficulty complained of but would obviate a reference to India about altering the rule. If, however, it is thought that the Madras Government could not of its own motion create an understanding of the kind desired without impinging upon the code rule, I would specially and strongly urge that the question be referred to Government of India for consideration and orders.

6. I feel very strongly on this subject and I trust that the Local Government will see its way to support my proposal.

pp 6-7 ante

6/23.3.98

att'd
23/3/98

16

P. W. S.

N^o 2025C of 1-4-98

Memorandum

Office note from the Secy P.W. acct no
289 A/S of 5-3-98

pp 4-7 ante

Copies of the fore-
going office note from
the Examiner are for-
warded to the Super Svs
I, II & IV Circles, with
the request that they
will favour the Chief
Secy with their opinions
on the subject, in
consultation with selected
Executive Svs.

Super Svs I circ ✓
" " II " " ✓
" " IV " " ✓

24/4/98

W. H. S.
24.2.98

4/4/98

Public Works (189¹⁷) Department.

CURRENT No. 3815

Order

From *Adj. Genl.*
Beere
Beere

No. 3036

Dated 28 — 4 — 98

Received } 2. 5. 98
Registered }

Enclosures

Spare copies

SUBJECT.

Movement of Accountants
states that the full control
about — should be
rested in the Examiner

Confide
in
18/5/98

025126 13/6

BACK PAPERS.

FURTHER PAPERS

18 / № 303W

Suptg: Engineers Office, III Line,
 28th April 1898.

From
J. C. Larminie Esq. Jr., J. C. E.
Superintending Engineer, III. C. E.
Bellary.

The Chief Engineer,
P. W. Department,
Madras.

Sir,

Sir,

Referring to P. W. D. Memo No. 2025 C dated 1st April 1898, I have the honour to state that quite irrespective of the Examiner's fallacious argument in the last four lines of para 6 of his note, I am of opinion that full control of the Accounts Department should be vested in the Examiner. It is impossible for men to serve two or more masters, and the present divided authority is apt to cause friction and correspondence.

Of course the power of immediate control by an Exec. Engineer over his accounts establishment must be clearly defined and any representations made by the Exec. Engineer regarding that establishment should receive every consideration by the Examiner. The Executive Engineer Buddapah with whom I have discussed the question agrees with me.

I have the honour to be,
Sir,
Your most obedient servant,

J. Lammie
26 1/4 Suptg Engineer, III Circle.

Chief Engineer, U.S. Army

From Headquarters

Have the honor to be

with whom I have discussed the question of

by the Engineer. The Executive Engineer, I understand

that establishment should receive every consideration

and any representation made by the Engineer regarding

over his account establishment must be clearly defined

of course the power of immediate control by an Engineer

authority is apt to cause friction and correspondence

some two or more months and the present decided

vested in the Engineer. It is impossible for men to

that full control of the Account Department should be

the last four lines of his note, I am of opinion

irrespective of the Engineer's fallacious argument in

1st April 1898. I have the honor to state that your

Referring to P.W.D. Memo No 2026 C dated

Wash.

P.W.D. Department

The Chief Engineer

Bellevue

Superintendent Engineer, U.S. Army

J. L. Lammie Esq. U.S.A.

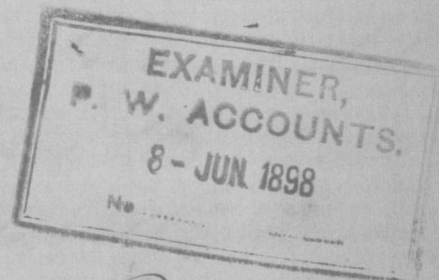
Dear Sir

No 2031

1st April 1898
Capt. Engineer, U.S. Army

Public Works (189¹⁹₈) Department.

CURRENT No. 3876



From *The Supp. Engineer
to the Circle.*

Order

No. 246
W

Dated *30th April 1898*

Received }
Registered } *4-5-98*

Enclosures *Two.*

Spare copies ✓

SUBJECT.

*Divisional Accountants.
Reports relative to the
transfer of —*

Compile

o. L. 5126. R 3/6

BACK PAPERS.

FURTHER PAPERS.

Letter from A. A. G. Malet Esq
Executive Engineer Coombatore Division
to the Superintending Engineer & th
Circle dated 18th April 1898 N^o 1614.

**EXAMINER,
P. W. ACCOUNTS.
8 - JUN. 1898**

In reply to your of No. 138 dated
the 14th April 1898, I have the honor
to state that I consider the Examiner's
view of the question is correct.

The Examiner does not propose to abolish the veto of the Superintending Engineer, but to limit it to cases of a very exceptional nature.

If the Examiner's view is not supported, a dual control results, and dual controls, are invariably fatal and unworkable.

(True copy)

Andrew.

Supg. Engineers
H. & L. L. L.

dl 27⁴/₈₀.

Encls: 1 to letter No. 246
W

21
Letter from S.D. Pears, Esq.,
Executive Engineer North Arcot Division
to the Superintending Engineer IV Circle
dated 20 April 1898 No. 230 S.E.

* on Chief Engr's
memo No. 2025C
of 1-4-98.

In reply to your endorsement
No. 138 dated 14 April 1898 I have
pleased the honor to offer the following remarks

1. The parallel drawn by the
Examiner between Upper Subordinates
para 6, pb ante and Accountants does not seem
me, in this connection to hold. For
whereas the most cursory glance
at the Distribution Return will show
a score of Upper Subordinates quartered
in unhealthy, expensive, or lonely
places, the Accountants are all at
Head Quarter Stations surrounded,
with few exceptions, by every conve-
nience of economy, society, & health
Mr. Sherlock-Hubbard, in the letter
alluded to by the Examiner implies
that so far as these considerations
are

para 5, p 8 ante

G.O. 1619 W & 37-95

Dim
Proc. volume
below

Dis.
3/24/98
5266

are concerned it is only in the rarest cases that transfers of Accountants are necessary. He expressly says that he had been struck on arrival by the apparent difficulty experienced in finding a reason for transferring Accountants, and the whole aim of his letter is to frame a rule for preventing Accountants from remaining for unlimited periods in one place. It would thus appear that the transfer of an Accountant need arise but rarely, & only for reasons, much more urgent & undeniable than a mere consideration of his convenience.

2. I would also invite attention to Mr. Sherlock-Hubbards para 9 in the same letter in which he refers to his practice of previously ascertaining the wishes of Division officers before arranging for a transfer.

3. If the Examiner would rigorously limit the transfers of Accountants to

Q.O 16196
3-7-95
D in
Procgs Volume
below

to cases of real necessity, and would first ascertain the wishes of Division officers the protests, of which he complains, would I think be rare.

4. If it is thought, as the Examiner implies, that such protests have recently been offered without due consideration, a caution from the Chief Engineer that more consideration be exercised in future would have the desired effect.

5. With these points attended to, on both sides my opinion is that the present rule requires no modification.

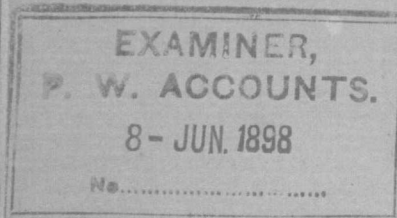
(True copy)

Admnd

Aspty Engineer in circle

R 27th 90

Encls. No 2 to letter No 246



In Encls.
2 Copies of letter.

No 246
w
From

24
Suptg. Engineer's Office in
Camp City 30th April 1898.

A. H. Garrett, Esq.,
Suptg. Engineer, W. Circle,

To,

The Chief Engineer,
Public Works Department.

Sir,

p 16 With reference to your
No. 2025C dated 1st April 1898 I have
the honor to state that I do not con-
sider the Examiner has made out
a case for the alteration he suggests
in the present rules relating to the
transfer of Accountants.

2. Accountants it must
be remembered are also Managers
of Divisional offices, and it is only
right that they should not be moved
without consulting Circle and
Divisional officers.

3. The Examiner seems to
me to entirely overlook this fact in
the

25
the parallel he draws between Accountants and upper Subordinates. The transfers of the latter could not possibly affect the Examiner's management and control of the accounts of a Province, but it would be quite possible for the work in a circle to be greatly deranged by frequent moves of Accountants.

4. The Examiner claims to be the best judge of the propriety of moving Accountants and so he may be, but I maintain that Executive Engineers are in a better position to decide about the transfers of their office managers.

5. Looking at a case solely from his own point of view the Examiner might transfer an Accountant at a time when it would be most inconvenient for an Exec. Engineer to lose the head of his office. The Executive Engineer for instance might be new to his Division, or he might be

26
he in the midst of introducing some much needed reforms in his office or circumstances might make it particularly necessary that the office should not have as Manager a man incapable of enforcing his authority and maintaining discipline.

6. Of course it is a misfortune that Accountants should be subject to a dual control, but there can be no question that they make the best heads of offices and I do not think there would be any difficulty in working the present rules, if the Examiner always consulted Executive Engineers before making any transfers.

7. It is most improbable that both the Executive and Superintending Engineers would persist in a course of opposition, when the Examiner had shown that his reasons for making a change outweighed the arguments against it, and in cases of this kind referred to by the Examiner.

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Examiner when transfers have been protested against, it is not im-
-probable that the Executive Engineer was not consulted at all, and the concurrence of the Superintending Engineer was taken as a matter of course. All that is needed for harmonious work is the employ-
-ment of a little tact on both sides.

8. The opinions of Executive Engineers on this question were called for, but only two letters have been received; Copies of which are enclosed for your information.

pp 20 & 21-23 ante

I have the honor to be

Sir,

Your most obedt. Servt.

Ans. 11/11/98

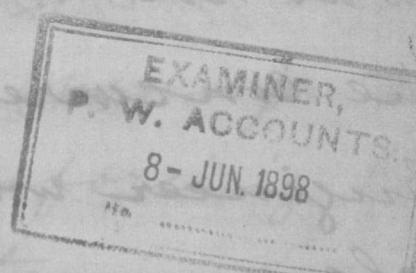
Suptg. Engineer in circle.

Ans. 3/5006/98

28

Public Works (1898) Department.

CURRENT No. 3977



From W. De Morgan Esq.
Executive Engineer in charge
I Circle

Order

No. 97 GL

Dated 30th April 1898

Received

Registered

Enclosures nil

Spare copies

SUBJECT.

Transfer of Divisional Accountants - Reporting that in his opinion, the consent of the Suptg. Engineer also must be taken before any sudden change in Accountants is made as he is in a position to form an accurate opinion of the business capacities of the ~~Accountants~~ ^{Engineers} in his circle & how much of the working of the ~~division~~ ^{office} is in the hands of the accountants who is in addition this account duties is also the manager of the office -

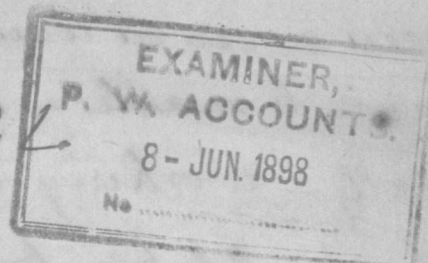
Compile

0-5.126. R. 1/6

BACK PAPERS.

FURTHER PAPERS.

29
No. 97 GL



FROM

N. C. DeMorgan Esq M. I. C. E.
SUPERINTENDING ENGINEER in Ch
Executive

FIRST CIRCLE.

Enclosures. *nil*

TO

THE Chief Engineer
P.W. Department
Madras
DOWLAISHWERAM,
15/11/1898.

DOWLAISHWERAM, Waltair 30. 4 1898
2. Deepd 2- 5. 1898

SIR,

With reference to your No. 2025B
1.4.98

I have the honour to express my opinion as follows: —

2. I have consulted the Esce Engineers in Charge of Virapabataam and Chingam Dns. Their opinions very nearly coincide with mine.
3. The whole question turns on the dual position held by the Accountant of a Division. He is the Accountant quoad Accounts, and at the same time as pointed out by the Examiner, the head of the Divisional Office Establishment.
4. This, in my opinion, is as it should be. In nine cases out of ten, I have found the Accountant to be the best educated, and most business-like man in the Division office. He holds very frequently in fact a position analogous to that of the Sheristadar in a Collector's office. I have

Seen

30
seen cases in which, putting aside purely technical matters, the Accountant was practically working the Division. This was not as it should be, but it was so.

5. Here it simply a matter of accounting alone no one could reasonably contest the position taken by the Examiner. He knows his Accountant, forms his opinion of the State of the Division quoad accounts and makes his transfers and dispositions accordingly.

6. But admitting the Accountant's position, as Manager and Accountant, I doubt whether the Examiner is in a position to judge whether a change of Accountant is beneficial or prejudicial to a Division.

7. If he is in such a position, it would imply that he has a personal knowledge of the Character and Capabilities of all Executive Engineers and this, except in particular cases, is impossible. The Deputy Engineer, on the other hand, is in a position to form an accurate opinion of the business Capabilities of ^{the} Engineers in his Circle and how much of the working of the Division is in the hands of the Accountant, and I therefore think that he should be consulted before any sudden change in Accountants is made. I use the word "Sudden" advisedly, because if 2 or 3 months' notice of transfer were given, the difficulty would

31
to a great extent be obviated.
8. I do not think the word "veto" should be used in this connexion, at all. I doubt whether any Deputy Engineer ever imagined that he had the power to veto a transfer of Accountants made by the Examiner.

9. It is obvious that the Examiner as head of his office can dispose of his Subordinates as he thinks fit so far as their duties as Accountants pure and simple are concerned. But as their dual responsibility must be admitted, it is equally obvious that the Exec Engineers as Executives of the Division and the Superintending Engineer as Administrator of the Circle should be allowed to represent facts and positions which could not be brought to the Examiner's notice from any other source.

10. If the Examiner's proposals are to be followed out to their logical conclusion, the Accountant of the office must take his place as a mere Accountant, and the position of Manager must be taken by one of the Clerical branch. As nine cases out of ten this would be distinctly prejudicial to Government interests.

11. I cannot see why the procedure hitherto in force should not continue. It appears to me to be only a question of the exercise of a little tact and common sense on both sides.

I have the honour to be
Yours most obedt servt
W D Morzsa
2.5.98
Exec Engineer to the Circle

FROM

SUPERINTENDING ENGINEER

FIRST CIRCLE,

TO

THE

DATED
DESPATCHED
RECEIVED

189

No.

ENCLOSURES,

SUBJECT,

32

D.W.D.

Note

gn

In his Office Note No. 2894/2 of 5. March 1898, the Examiner raised the question as to the ultimate authority, as between himself and the Suptg. Engineer, to decide on questions of transfers and postings of Accountants. He contended that the Code rule in para 105 Chapter I, Volume I, which requires the "Concurrence" of the Suptg. Engineer in cases of transfers and postings of Accountants, cannot work well in practice "if literally adhered to," for the following reasons: —

(1) That as the responsible Officer in the matter of Accounts arrangements, he is in the best position to look to the interests of the Common weal rather than to those of single divisions and to

*Over 4
5046/98*

decide accounts or arrangements not with reference to the convenience of this or that division but "in the interests of the work as a whole."

(ii) that to ensure a fair distribution of good and bad stations among Accountants, the Examiner alone can best tell from time to time what moves should or should not be made.

(iii) that as being acquainted ^{character & qualifications of} with the Accountants, as well as with the Accounts Circumstances of each division the Examiner alone must be the best judge, on occasions of necessity, as to the postings to be made.

(iv) that a single objection under the Code rule taken by a Suptg. Engineer might disturb if not entirely suspend a whole chain of events, carefully thought out by the Examiner and on the

34 Carrying out of which every much may depend.

(v) That if the Code rule, which places the veto in all cases of transfers of Accountants in the hands of the Suptg. Engineer, were to be carried to its logical conclusion, it might almost with equal force be urged that the transfers and postings of Upper Subordinates by Suptg. Engineers should require the previous "Concurrence" of the Examiner!

The Examiner accordingly requested that, while it had been and would be his object to defer to and to meet as far as possible the wishes of divisional and Civil Officers respecting Accountants, it however be made clearly known that, as the responsible authority in the matter of the moves of Accountants the Examiner's arrangements should not as a rule be regarded as open to question.

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by divisional and Circle
officers.

2. In reply (vide office Note
N^o 1706 C dt 19. 3. 98), he was
told that the Code rule
complained of cannot be
altogether set aside, but
that his difficulties were
appreciated; he was ac-
cordingly asked whether a
Supt. Engr. ^{will meet his views,} providing that, where
an accountant has served
in a division for not less
than 3 years, a Supt. Engineer
should not withhold Con-
currence to his transfer
under the Code rule, except
for some special and urgent
reason.

3. The Examiner after further
consideration, replied in his Office
Note N^o 379 dt 23. March 1898,
that the terms of the pro-
posed E.O. "would in no way
meet the case." Special reasons
often do present themselves
within the three years' limit

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and the Examiner will ^{then} have
to find himself face to face
with the Supt. Engineer's
veto. Again a Supt. Engineer
might infer, ^{where} ~~from~~ the three
years' limit ^{had not been exceeded} ~~being~~ ^{forced},
that it was quite open to
him to withhold his Con-
currence without assigning
any special or urgent reason.
A Supt. Engineer has no
personal knowledge of an
accountant and is at
any rate not responsible
for the accounts arrange-
ments of a division. That
he should have the power
to upset the arrangements
of the Examiner who has
that responsibility and who
must necessarily know
what is best to be done
was nothing short of an
absurdity. The Code rule
accordingly must tend to
disorganize and impede; and
the Examiner "specially and
strongly" urged, that if the
Madras Government could
not of its own motion
create an understanding of
the kind, already adverted to,
the question may be referred

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to the Government of India
for consideration and orders.

4. Hereupon in this office
Memo No 2025 C of 14. 28, the
Suptg. Engineers I, II and
IV Cables were requested to
favour the Chief Engineer
with their opinions on the
subject, in consultation with
Selected Executive Engineers.

5. Mr S.E. Irish (Mr Deekorfan)
in reply, states that he could
not see why the procedure
existing in force, should not
continue. The Accountant
fills a dual position, as
Accounts Officer, he is responsible
to the Examiner; he is at the
same time, the head of the
divisional Office Establish-
ment, where he is often
found to be the best educated
and the most businesslike
man. As head of the Office
Establishment, Mr Deekorfan
has ~~for~~ seen cases of Ac-
countants practically

x with which the opinions of the
Caulam & Nagalabalam Divisional
Officers very nearly coincide.

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working ~~the~~ divisions, putting
aside purely technical mat-
ters. In such cases it is the
Suptg. Engineer, that is in a
position to ~~decide~~ form their
an accurate opinion of the
business capacities of the
Executive Engineers and as
to how much of the working
of the division is in the
hands of the Accountant.
Mr Deekorfan is decidedly
of opinion that the Suptg.
Engineer should be con-
sulted before any sudden
change in Accountants
is made. Mr Deekorfan
uses the word "sudden" advisedly,
because, he considers, if
two or three months' notice
were given, the difficulty
would to a great extent be
obviated. The Executive
Engineer of the Division, as such,
and the Suptg. Engineer as
administrator of the Civil
should be allowed to represent
facts and positions which
could not be brought to the
Examiner's notice from
any other source. The existing
practice in the matter of the
moves of Accountants
requires the exercise of a

little tact and common sense on both sides, to work smoothly.

6. Mr Laramie's view is however different. In his opinion the full control of the Accounts department should be vested in the Examiner. It is impossible for men to serve two or more masters and the present divided authority is apt to cause friction and correspondence. The full control which Mr Laramie would vest in the Examiner, is however subject to the power of immediate control by an Executive Engineer over his Accounts Establishment and also to representation from the E. Engineer regarding that Establishment receiving every consideration at the hands of the Examiner.

7. Mr Garrett, S.E. IV Circle sends in his own opinion and those of Messrs Malet and Pears.

Mr Malet considers the Examiner's view of the question correct and states

that if that view is not supported, there will be dual control and that dual controls are invariably fatal and unworkable.

8. Mr Pears questions the correctness of the Examiner's position as to his being the most proper ^{Officer} ~~Officer~~ to arrange a fair distribution of good and bad stations among Accountants, for the reason that Accountants are all at Headquarters stations, surrounded with few exceptions by every convenience of economy, Society and health and that so far as these considerations are concerned, it is only in the rarest cases that transfers of Accountants are necessary. The transfer of an Accountant need arise but rarely and only for reasons much more urgent and undeniable than a mere consideration of his convenience.

If the Examiner would but rigorously limit the transfers of Accountants to cases of real necessity and would first ascertain the wishes of Division Officers, the protests which the Examiner complains of would be rare.

If as the Examiner implies, such protests have recently been offered without due

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consideration, a caution
from the Chief Engineer would
have the desired effect. Mr
Pearce accordingly holds
that the present rule re-
quires no modification.

9. Mr Garrett also con-
siders that the Examiner
has not made out a
case for the alteration he
suggests in the present rules
relating to the transfers
of accountants. As managers
of divisional offices, it is
only right that accountants
should not be moved without
consulting Circle and divisional
officers. This fact is entirely
overlooked by the Examiner
when he institutes a parallel
between accountants and
upper subordinates. It would
be most inconvenient for the
Executive Engineer to lose
the head of his office, when
perhaps he is new to the division
or is in the midst of introducing
some much needed reforms
or when it is particularly
necessary that the office
should not have as manager
a man incapable of enforcing
authority or maintaining discipline.

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The dual control over Ac-
countants is a misfortune
but there is no question
that Accountants make
the best heads of offices;
and there would be no dif-
ficulty in working the present
rule, if the Examiner always
consulted Executive Engineers
before making transfers.
It is again most improbable
that both the Executive and
Suptg. Engineers would
persist in a course of op-
position when the Examiner
had shown conclusive
reasons for making a
change. Where transfers have
been protested against, it is
not improbable that the
Ex. Engr. was not consulted
at all and the concurrence
of the Suptg. Engineer was
taken as a matter of course.
Mr Garrett is accordingly of opinion
that No Change of rule is necessary,
all that was needed for
harmonious work, is the
employment of a little tact
on both sides.

Al
20/5/88.

OW
for order -
On
20/5/88

Their intention
 to have an act. & if
 he & the AG don't
 agree, I am quite willing
 that the matter shall be
 referred to me by final
 order. The difficulty will be
 not merely making the bill
 clear, & the necessary, but the

hours. I think ample
notice shall be given
by the Committee to the
members of the hall.

Transfers of Divisional
Accountants — Offering further
remarks in regard to the
approval of Superintending
Engineer to the _____

m
O.L.S. 181 227/6

BACK PAPERS.

FURTHER PAPERS.

KEEP-WITH

CURRENT No.

dated

189 .

GOVT. }
OF MADRAS. }

1897

E. No .27.
1,000—6-9-97.

{ P. W.
} DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 14th June 1891

OFFICE NOTE No. 739 A/S

To
W.

In Messrs Pears, Garrett's and De Morgan's opinions which you have forwarded to me there are certain important considerations which have been overlooked.

2. The first named officer implies
(1) that transfers of Divisional Accountants are not limited to cases of real necessity (his para 3); ⁽²⁾ he further considers that the wishes of Divisional officers should be consulted before arranging for a transfer (his para 2); and (in his para 1) ⁽³⁾ practically argues that, except in the rarest cases, a Divisional Accountant should be attached permanently to a Division! My answer in the first case is that I never propose a transfer except when, for some good reason, I feel my self obliged to do so. In the second case, there is no rule which requires the Examiner to consult the wishes of Divisional officers before arranging for transfers and were this considered a sine qua non it could not but very seriously hamper the postings of Divisional Accountants. In the third case, the answer is obvious.

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page 6, page blank
for the reasons already adduced in one of my former notes, it would be most injudicious to retain an accountant for an indefinite period in the same Division

3. The gist of Mr Garrett's contentions appears to be as follows:-

(1) that the Examiner has overlooked the fact that a Divisional Accountant is also Manager of the Divisional office;

(2) that an Executive Engineer must know better about the transfer of his office Manager than the Examiner;

(3) that the present rules could, without difficulty, be worked if the Examiner would always consult the Executive Engineer before making a transfer, and by argument and correspondence establish a case for such transfer. My

answer is

(1) I have not overlooked the fact, but it has to be remembered that a Divisional Accountant is Accountant first, and ex officio Manager afterwards-

(2 & 3) an Executive Engineer merely judges from his own individual stand point and can know nothing of the exigencies or requirements of other Divisions, while the Examiner has to deal with the requirements and moves as a whole; hence the Examiner's wishes as regards transfers should be re-

-cognized

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recognized as generally outweighing those of individual Divisional officers. One has only to assume a case of dissent on the part of an Executive Engineer and Superintending Engineer to the Examiner's proposal for a transfer, and the conclusion is irresistible, viz that much time and correspondence will probably be lost before that move can (if at all) be arranged for.

4. From Mr De Morgan's remarks, he seems to take up much the same position as the others, and what they contend I have endeavoured to answer as briefly as possible above.

5. In conclusion, I may just quote from a letter I had to address to Superintending Engineer VI Circle not long ago, "I always make a point of deferring as far as possible to the wishes of Superintending Engineers and Executive Engineers in the moves of Divisional Accountants, but, with the number of postings I am responsible for throughout the Presidency, and the sudden and urgent calls that frequently arise, matters would very soon become impossible if I always refrained from carrying out what I know to be the best arrangements as a whole merely because the Executive Engineer concerned raised an objection from the stand point of his own individual office."

6. I therefore still venture to hope that you may see your way to modify the view you have taken in this matter, and, with reference to para 5 of my Note No.

379 A/E dated 23rd March 1898, at least
cause to be issued a G.O. on the lines
advocated in the concluding portion i.e.
para 7 of my O.N. No. 239 A/E dated 5th
Idem.

p15 ante
14.6.98

c.
21.6.98

pp11-12 ante

205098 48
1706C
your office note No. 739 A/E of 14 June 1898.
I fear I cannot do more
than recommend Govt. to
issue the G.O. proposed
in my office note 1706 C
of 19th March 98, but I
will ~~omit~~ omit from it, if you
will, the proviso contained
in the first sentence.

The Manager of a Division office
is so intimately connected
with the whole administration
of the Division that I do not
at all admit that the
Examiner is the best judge
of the question of moving him,
but I agree that his proposals
in the subject should be
accepted except for special
urgent reasons. In matters
this, in the paramount interest
of the Executive Branch, I
cannot part, but of course, I
am ready to refer the matter
to Govt. if you wish it.
H. S. S. S.
20.6.98.

49.

No. 2987C

Government of Madras.

DEPARTMENT.

Madras,

27 June 1898.

OFFICE NOTE.

From

W

To

C

your office note No. 739 A/E
dated 14 June 98.

pp11-12 ante

I fear I cannot do more
than recommend Govt. to issue
the G.O. proposed in my office
note No. 1706 C dated 19 March
1898, but I will omit from it,
if you will, the proviso contained
in the first sentence.

29/6/98

17/98

The Manager of a
Division office is so intimately
connected with the whole adminis-
tration of the Division that I do
not at all admit that the Examiner
is the best judge of the
question of moving him, but
I agree that his proposals on
the

615 m
the subject should be accepted
except for special and urgent
reasons. More than this, in the
paramount interests of the Executive
branch, I cannot grant, but
of course, I am ready to
refer the matter to Government
if you wish it.

W.B. de W.

W
23-6-98.

51
Public Works (1898) Department.

CURRENT No. 5521

Order

From

E. A. Dennis Esquire
Ex. P. W. Accounts,
Madras & Coorg

No. 806 $\frac{A}{2}$

Dated 1st July 1898

Received

Registered

2-7-98

Enclosures

Spare copies

SUBJECT.

Transfers of Divisional Accountants
Requesting to issue a G.O. on
the subject of the Approval of
Superintending Engineer to

o. L. 5216 (1897)

FURTHER PAPERS.

E. No .27.
1,000—6-9 97.

KEEP-WITH

CURRENT No.

GOVT. }
OF MADRAS. }

1897.

{ P. W.
} DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 186 July

8
1897.

OFFICE NOTE No. 806 $\frac{A}{8}$

To

W.

49-50 anti Your O.N.No. 2987 C dated 27th June
 1898.

This is not a matter on which I would care to go up to Government without your active support .

Will you therefore kindly arrange for the issue of a G.O. on the lines on which you have expressed your willingness to do so-omitting the proviso-and I shall hope that it will at least go some way towards removing the difficulties I have represented.

60
1.7.98

My

172

1-

53

Public Works DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated

189 , No.

Again G.O., dated

189 , No.

Current No. 2147

of 189 8, dated 7th March 1898 from the Examiner, P.W. Accts

2724

" 1898, " 24th March 1898, " - Do -

" " 3815

" 189 8, " 2nd May 1898 , " the S.E., III Circle.

3876

" 1898 " 4th May 1898 , " the S.E., IV Circle.

" " 3977

" 189 8, " 6th May 1898 , " the S.E., I Circle.

" " 5046

" 1898, " 15th May 1898 , " the Examiner, P.W. Accts.

" " 5521

" 1898, " 2nd July 1898, " - Do -

ORDER.

H. E. Remarks on the draft & note at pp 54-58

No 1820 W of 19 July 98

Perhaps Mr. De Winter would consider whether it might not be better to leave the rules as they stand, but with the condition that the Examiner should have a right of appeal to the Head of the Dept. in cases in which the Dist. Officers objected to his proposed moves.

With reference to para 105,

Chapter I, Vol. I, P.W. Code, under which transfers of accountants within a province can be made by the Examiner with the concurrence of the Suptg:Engineer of the Circle, the Govt. directs that all Suptg:Engineers will observe the following rules:-

I. A Suptg:Engineer should not withhold his concurrence to the transfer of an accountant, except for some special and urgent reason, to be specified.

II. The fact that an accountant has done his duties to the complete satisfaction of the Executive Engineer is not considered a special and urgent reason for retaining him in the division.

The Chief Engineer for Irrgn.

" Suptg:Engineers

" C.A. to Govt.

" Suptd. of Works, Lt. H. Dn.

" Examiner, P.W. Accounts.

P. W. 4.

500-24-3-93.

Note.

H. E. 8.7.98 12.7.98

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Note. Under para 105 Chapter I,
Volume I P.W. Code, transfers of ac-
countants serving in Ex:Engineers
offices are made by the Examiner
with the concurrence of the Suptg:
Engineer.

now 104
pp 4-7 under
In his office note of 5th March
last, the Examiner represented that
under this rule, transfers of divi-
sional accountants were frequently
protested against by Ex:Engineers,
and that the objections were strongly
supported by Suptg:Engineers. He
pointed out that transfers arranged
by him were not for the convenience
of any one division or individual
in particular, but in the interests
of the work as a whole, and that a
single objection taken by a Suptg:
Engineer might disturb or entirely
suspend a whole chain of events con-
nected with ^{the} moves of accountants,
each of which is more or less de-
pendant on the others. He requested
that the Govt. would interfere in the
matter, and practically set aside the
code rule which requires the con-
currence of the Suptg:Engineer of a
circle to the move of a divisional
accountant from any division in a
circle.

The undersigned, while sym-
pathising with the Examiner in the
difficulties

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difficulties brought to notice, was
unable to recommend that the code
rule should be altogether set aside.

Under para 145 Chapter III,
Vol. I P.W. Code, the divisional ac-
countant is almost invariably the
manager of the Ex:Engineer's office,
and the Ex:Engineer should have
some voice in the accountant's
transfer. Some intricate accounts
matter, connected with contracts &c
might be under settlement in a divi-
sion, and it would be manifestly in-
advisable to transfer the accountant
before the matter is disposed of.
The undersigned suggested to the
Examiner that it would be sufficient
to issue an order to the effect
that a Suptg:Engineer should not
withhold his concurrence to the
transfer of an accountant except
for some special and urgent reason,
and that concurrence should not be
withheld on the ground that an ac-
countant was working to the satis-
faction of his Ex:Engineer, but the
Examiner thought that such an order
could not remove his difficulties.
The undersigned then consulted
several experienced officers of the
Dept., the majority of whom agreed
with

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with his views. The Examiner now asks
that a G.O. be issued as originally
suggested, but apparently nothing less
than the entire abrogation of the
clause relating to the concurrence
of the Suptg: Engineer will satisfy
him. The code could not be thus modi-
fied without the sanction of the
Govt. of India, and the clause was no
doubt inserted by that Govt. for
good and sufficient reasons.

It is recommended that the
draft G.O. now submitted be passed.
It should give the Examiner all the
relief necessary in his arrangements
for the moves of divisional accountants.

ps3 ante

APK
6-7-98

W. J. S. H.
15-7-98

43
57

C. No. 21474

HIS EXCELLENCY THE GOVERNOR.

~~THE HON'BLE SIR HENRY BLISS, K.C.I.E.~~

~~THE HON'BLE MR. GROSE, C.I.E.~~

SUBJECT.

Transfer of accountants.

FOR ORDERS.

With reference to His Excellency's
remarks in the accompanying Note
for orders, I beg respectfully
to submit that I am anxious
to make some concessions in
this matter to the Examiner
who feels very strongly that
he has, under existing rules,
very little control over the
staff of accountants under
his orders, & may have all
his arrangements upset at
any moment by any obstructive
Division. Officer.
The Examiner has at present
the right of appeal to the
Head of the Dept in cases in
which Division Officers object
to his proposed moves but
such appeals take time, &

In deference to Mr. De Winter's
recommendation,
I accept his draft Order.

page 53 ante. 14-7-98

Issue
W. J. S. H.
15-7-98

H.E. 12-7-98 R. 15-7-98

would probably lead to much
correspondence as the C.R. would
have to consult the local officers
before deciding. - This great
inconvenience would be caused
in cases where money is
urgently required.

As will be seen from the corres-
-pondence the Examiner wants
the concurrence of the L.R. established
altogether & has very goodly
accepted the proposed instruction
to L.R. in the draft &c. - p 53 and

I think the instruction may
be safely issued - it will
go some way to prevent
frivolous objections to transfers
of accountants & will not
stand in the way of such
objections when really
necessary.

L.B. 12.7.54