M.R.O. 1—77,000—8-5-37.

(1) Number of pages 40

(2) Date of repair 11-11-37

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press / Mis.
105-106	
Dated 4-8-	18 71.

21/22

105-106

Not to be folded or roughly handled

No. 105. Read the following letter from S. BROCK, Esq., Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, Fort St. George, dated Madras, 15th July 1871, No. 1080 :—

With reference to the sixth clause of paragraph 2 of the Proceedings in the Financial Department, No. 265, of the 30th June 1871,

One Enclosure.
One Statement.

I have the honour to submit, for the consideration of Government, a statement of the additional establishment which will be required in this office for the audit and booking of expenditure from local funds by other than Public Works Officers.

2. As the new Local Fund Rules prescribe that, when agency other than departmental is employed for the execution of works, the expenditure shall be dealt with in the same way as outlay by Civil Officers from Public Works Funds, there will be no material increase to the work of *Divisional Auditors* on this establishment. The Departments of the office which will be affected by the change are the following :—

(1.) Salary Branch.
(2.) Book do.
(3.) Current do.
(4.) Appropriation and Statistical Branch.
(5.) Civil Officers' Branch.

3. The salary branch now consists of one Auditor and two Sub-Auditors. These are already so heavily worked that no addition to their duties can be made except at the sacrifice of efficiency. One extra Sub-Auditor has accordingly been provided for. In the Book Department, the services of an additional Accountant will be necessary to aid in the general duties of that Department, and specially in passing expenditure through the ledger, in which there will be a large increase in the number of personal accounts. The transfer of the audit of Civil Officers' expenditure from local funds to this office will add greatly to the clerical work of the establishment, to meet which the services of two copyists will be required. The Appropriation Branch has now one Accountant attached to it, who is paid from Local Funds. Owing to the increase of work involved in the proposed change, two Assistant Accountants are proposed to be added to the Appropriation and Statistical Departments. For the audit the establishment as per margin is entered in the accompanying statement. I am not quite satisfied that this establishment will prove sufficient; but, treating it as experimental, I will report to Government, after actual trial, whether any additions are necessary, or whether it will be practicable to effect a reduction.

Rupees 50.
Rupees 100.

At 25 Rupees each.

At Rupees 50 and 30.

	Rs.
1 Auditor	150
1 Sub-Auditor	50
2 Sub-Auditors, at Rs. 35 each	70
Total	270

4. It is not very clear whether all Local Fund expenditure by other than Public Works Officers will be accounted for *to this office* by Treasury Deputy Collectors; but if this be intended, it would, I think, be advisable to fix a date, say the 20th of the following month, for the despatch of the accounts. It is of the greatest importance that the monthly abstracts should be punctually rendered, and be thoroughly accurate, and that charges on account of "*Establishments*"

should be shown distinct from outlay on *works*, care being taken that no establishment bills are paid except they have been audited and passed by this office. In support of expenditure charged under this head, acquittance rolls will be required before the expenditure can be finally admitted.

5. Adverting to Rule XLI., it will be necessary, when applications for funds are made to this office, that credits required for establishment charges should be noted separately from those for works, and that the ranges from which the funds are proposed to be drawn should be specified. If this be done, there will be no delay on the part of this office in disposing of the applications, which will be communicated to Superintending Engineers for the issue of the necessary instructions to the Range Officers concerned.

6. In order to prevent delays in the audit of the expenditure on works, it is important that sanctions accorded to *Estimates* by Local Fund Boards should be promptly communicated to this office. With respect to *Repairs* it is not clear whether an estimate in each case will be necessary. In dealing with outlay from *maintenance grants*, the budget allotment is regarded as the estimate, and no further authority is required for the passing of expenditure, but I would suggest that, in the case of repairs not provided in the budget with specific maintenance grants, estimates should be required, and that the communication of sanction to those estimates be considered indispensable for the admission of outlay.

Rule XXXIII., Clause 2.

7. In conclusion, I beg to observe that the present proposals, for adding to the strength of my establishment, are made solely with reference to the transfer to this office of the audit of Local Fund expenditure by Civil Officers, and have no reference to the aid which is urgently needed to enable me to cope with the growing work of the Department, and to meet the numerous calls which are made upon the office by other Departments and by the Accountant-General at Calcutta. I have already represented to the latter Officer the inadequacy of my establishment, and, on the receipt of his reply, will address Government upon the subject, bringing specially to notice the smallness of the salaries allowed to my two principal Assistants, as compared with those serving in other Controllers' Offices throughout India. For the small Province of Mysore, which has only *nine* officers in account with the Controller, a first-grade Accountant is allowed on a salary rising to Rupees *four hundred and fifty* per mensem, while, in this Presidency, in which there are now *eighty-seven* executive charges, in addition to the Civil Officers* who render accounts of expenditure for adjustment in my books, the Chief Accountant in special charge of so important a branch of this office as the Book Department receives only Rupees *three hundred* per mensem, while the senior auditorship has attached to it a m onthly salary of not more than Rupees *two hundred and seventy-five.*

* In 1870-71 seventy-eight Civil Officers rendered accounts to this Office.

Transferred to the Financial Department, with reference to the orders in that Dapartment, dated 30th June 1871, No. 265.

FORT ST. GEORGE, *July* 1871.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secy. to Govt., P. W. D.

Proceedings of the Madras Government, Financial Department,
24th August 1871.

No. 106. ORDER THEREON, 24th August 1871, No. 386.

The Controller of Public Works Accounts proposes in the foregoing letter that his Office Establishment shall be increased at a cost of Rupees 550 per mensem, to be paid from local funds, in addition to Rupees 150 per mensem already paid from that source. The whole proposed charge against local funds is, therefore, 700 Rupees per mensem, or Rupees 8,400 per annum.

2. The Government are of opinion that the increase is out of all proportion excessive. The additional expenditure with which, under the recent arrangements, the Controller will be called upon to deal is only that carried out by Civil Officers on Local Fund Works, and does not at present exceed Rupees 3,30,000. The demand for an establishment costing Rupees 550 per mensem for the audit of this expenditure cannot be entertained.

3. The Government believe that the Controller's present establishment is considered inadequate, but they are of opinion that to increase it to the extent proposed solely at the expense of local funds would be unjust. The cost of the Controller's Office is included in the whole charge for Public Works Establishments, which is distributed between Imperial, Provincial, and Local Funds mainly with reference to the expenditure from each of those funds upon works. A portion of the contributions of local funds for Public Works Establishments is, therefore, in reality, now paid for the Controller's audit ; and it is plain that, if the general insufficiency of his establishment can be shown, the burden of the remedy should be distributed between all the funds concerned, and not charged specially to those of one class.

4. The only question at present, therefore, is what increase of establishment should be allowed in consideration of the additional work now thrown upon the Controller's Office, and the question of a general re-organization of his establishment, if such be needed, must be deferred. The Government resolve to inform Mr. Brock that they are not prepared to sanction a present increase costing more than Rupees 250 per mensem, making the whole charge specially debitable to Local Funds Rupees 400 per mensem, and they request him to modify his proposals accordingly.

5. The questions raised in paragraphs 4 and 5 of his letter are comparatively unimportant, and may be settled by the Controller's Circulars issued in communication with the Board of Revenue. The credits to the Public Works Department will, of course, be specified by circles. Where range and circle limits do not coincide (which will, however, the Government believe be rarely the case), special arrangements for the apportionment of the charge for establishments must be made by the Local Fund Boards concerned under the control of the Board of Revenue.

6. With regard to paragraph 6 of the Controller's letter, the Government think it quite clear from Rule XXIII., Clause 2, that estimates will be required for repairs not provided in the budget with specific maintenance grants.

(True Extract.)

Captain, R. E.,
Under Secretary, P. W. D.,
for *Chief Secretary.*

To the Controller of Public Works Accounts.
,, Public Works Department.
,, Board of Revenue.
,, Acting Accountant-General.

Exd. J. Wright.

Govt. of {1871} Madras.

FINANCIAL.

To

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

&c., &c., &c

Dated August, 24th.

Recd. Encl.

G. O., 24th August 1871, *No.* 386.

AUGUST.
Nos. 105-106.

Sanctioning an increase to the Office Establishment of the Controller of Public Works Accounts, at a cost of Rupees 250 per mensem, on account of the extra work which will be thrown on it by the audit of the expenditure from local funds.

7

Establishment.

Number	Appointment	Salary Rs.	Number	Appointment	Salary Rs.	Increase Permanent per month. Rs.	Grounds of proposition
	Present scale.			**Proposed scale.**			
	Salary Department			**Salary Department**			
1	Accountant	150	1	Accountant	150		
1	Do	80	1	Do	80		
1	Assistant Do	50	1	Assistant Do	50		
1	Do Do	35	1	Do Do	50	50	June 1871, Public Dept's letter No 1080.
			1	Do Do	35		
	Current Department			**Current Department**			
1	Indexer	80	1	Indexer	80		
1	Examiner	50	1	Examiner	50	110 to Rs 110, on Rs 4000	
1	Head Clerk	45	1	Head Clerk	45		
1	Receipt Register Keeper	45	1	Receipt Register Keeper	45		
3	Copyists @ Rs 40	120	3	Copyists @ Rs 40	120	1	
1	Copyist	30	1	Copyist	30		
1	Do	25	1	Do	25		
2	Do @ Rs 16	32	2	Do @ Rs 25	50	50	G. O. No 265, dated 30th June 1871, and Govt. Order dated 15th July 1871.
1	General Despatcher	40	2	Do @ Rs 16	32		
1	Assistant Do	20	1	General Despatcher	40		
			1	Assistant Do	20	1 (2011)	
	Record Department			**Record Department**			
1	Superintendent of Records	60	1	Superintendent of Records	60		
1	Assistant Record Keeper	30	1	Assistant Record Keeper	30		
1	Do	25	1	Do	25		
1	Do	20	1	Do	20		
	Invoicies.			**Invoicies.**			
1	Head Invoicie	76	1	Head Invoicie	76		
1	Assistant Do		1	Assistant Do			
	Peons			**Peons.**			
1	Head Peon	7	1	Head Peon	7		
7	Peons @ Rs 6	42	7	Peons @ Rs 6	42		
1	Sweeper	5	1	Sweeper	5		
	Total Rupees	3990		Total Rupees	4540	550	

Office of the Controller Public Works Accounts. Madras, 15th July 1871.

S. Hood
Controller of Public Works Accounts.

Establishment.

Present scale.			Proposed scale.			Increase. Remunerat per month	Grounds of proposition
Numbers	Appointment	Salary.	Numbers	Appointment	Salary.		
		Rs.			Rs.	Rs.	
	3d Division			3d Division			
1	Auditor	110	1	Auditor	110		
1	Sub Do	60	1	Sub Do	60		
1	Do Do	30	1	Do Do	30		
	4th Division			4th Division			
1	Auditor	150	1	Auditor	150		
1	Sub Do	50	1	Sub Do	50		
1	Do Do	40	1	Do Do	40		
	5th Division			5th Division			
1	Auditor	110	1	Auditor	110		
1	Sub Do	25	1	Sub Do	25		
1	Do Do	10	1	Do	10		
	6th Division			6th Division			
1	Auditor	80	1	Auditor	80		
1	Sub Do	50	1	Sub Do	50		
1	Do Do	35	1	Do Do	35		
	7th Division			7th Division			
1	Auditor	110	1	Auditor	110		
1	Sub Do	60	1	Sub Do	60		
1	Do Do	35	1	Do Do	35		
	8th Division			8th Division			
1	Auditor	110	1	Auditor	110		
1	Sub Do	40	1	Sub Do	40		
1	Do Do	15	1	Do Do	15		
	Civil Officers' Accounts.			Civil Officers' Accounts.			
1	Auditor	110	1	Auditor	150	150	G. O. No 265, dated 30th June 1871
			1	Do	110		
			1	Sub Do	50	50	Public Department, and Our Letter
			2	Do Do @ Rs. 35	70	70	dated 15th July 1871.

Subordinate Statement shewing the Establishment proposed to be entertained in the Office of the Controller of Public Works Accounts, Madras.

Establishment.						Increase.	
Present scale.			Proposed scale.			Permanent per month.	Ground of proposition.
Number.	Appointment	Salary Rs.	Number	Appointment	Salary Rs.	Rs.	
	Book Department.			**Book Department**			
1	Head Accountant	300	1	Head Accountant	300		
1	Accountant	150	1	Accountant	150		
1	Do	150	1	Do	150		
1	Do	80	1	Do	100	100	
1	Assistant Do	70	1	Do	80		
1	Do Do	45	1	Assistant Do	70		
			1	Do Do	45		
	Appropriation and Statistical Department			**Appropriation and Statistical Department**			
1	Accountant	X 150	1	Accountant	X 150		X Charged to Local Funds.
1	Do	100	1	Do	100		
1	Assistant Do	60	1	Assistant Do	60		
1	Do Do	30	1	Do Do	50	50	
			1	Do Do	30		
			1	Do Do	30	30	
	Audit Department			**Audit Department**			
1	Head Auditor	275	1	Head Auditor	275		
	1st Division			**1st Division**			
1	Auditor	80	1	Auditor	80		
1	Sub Do	45	1	Sub Do	45		
1	Do Do	30	1	Do Do	30		
	2d Division			**2d Division**			
1	Auditor	110	1	Auditor	110		
1	Sub Do	45	1	Sub Do	45		
1	Do Do	30	1	Do Do	30		

G. O. No 265, dated 30th June 1871, P.D. and Controller's Letter No 1080, dated 15th July 1871.

Enclosure in a letter from the Controller of P.W. Accounts, dated to the Secretary to Government, P.W.D., Fort St. George, dated 15th July 1871. No 103

P. W. 3408/71

In File 337/71.

105

13

Office of the Controller of Public Works Accounts
Madras, 15th July 1871.

No. 1080

From,
The Controller of P.W. Accounts,
To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

Enclosure One. / Statement.

With reference to the sixth Clause of para 2 of the Proceedings in the Financial Department No. 265, of the 30th June 1871, I have the honor to submit, for the consideration of Government, a Statement of the additional Establish= ment which will be required in

in this office for the audit and booking of expenditure from Local Funds by other than Public Works officers.—

2. As the new Local Fund rules prescribe that when agency other than departmental is employed for the execution of works, the expenditure shall be dealt with in the same way as outlay by Civil officers from Public Works funds, there will be no material increase to the work of Divisional Auditors on this Establishment— The Departments of the Office which will be

be affected by the change are the following.

(1.) Salary Branch
(2.) Book ___ Do. ___
(3.) Current ___ Do. ___
(4.) Appropriation and Statistical _ Do. _
(5.) Civil Officers _ Do. _

3. The Salary Branch now consists of 1 Auditor and 2 Sub Auditors— These are already so heavily worked that no addition to their duties can be made except at the sacrifice of efficiency—

Rupees 50 One extra Sub Auditor has accordingly been provided for—

Rupees 100. In the Book Department the services of an additional Accountant will

will be necessary to aid in the general duties of that Department, and specially in passing expenditure through the Ledger, in which there will be a large increase in the number of personal Accounts- The transfer of the audit of Civil Officers expenditure from Local Funds to this Office will add greatly to the clerical work of the Establishment, to meet which the services of 2 Copyists will be required- The Appropriation Branch has now one Accountant attached to it, who is paid from Local Funds- Owing to the increase of work involved in the proposed change, two Assistant Accountants are proposed to be added to the Appropriation and Statistical Departments- For the Audit the establishment as per margin is entered in the accompanying Statement- I am not quite satisfied that this establishment will prove sufficient, but, treating it as experimental, I will report to Government after actual trial, whether any additions are necessary, or whether it will be practicable to effect a reduction.-

At Rs. 50 and 30

1 Auditor ——— 150
1 Sub Do. ——— 50
2 Do. @35 — 70
270

At 25 Rs. each

4. It is not very clear whether

whether all Local Fund expendi-
ture by other than Public Works
Officers will be accounted for
to this office by Treasury
Deputy Collectors, but if
this be intended, it would,
I think, be advisable to fix
a date, say the 20th of the
following month, for the
despatch of the Accounts- It
is of the greatest importance
that the monthly Abstracts
should be punctually ren-
dered, and be thoroughly
accurate, and that charges
on account of "Establishments"
should be shewn distinct
from outlay on Works, care
being

Probably of the Collectors
to spend the money.
If Educational Officers
or Others they will account
direct

being taken that no Establish-
ment bills are paid except
they have been audited and
passed by this office- In
support of expenditure charged
under this head, acquittance
rolls will be required before
the expenditure can be finally
admitted.-

5. Adverting to rule
XLI, it will be necessary,
when applications for funds
are made to this office, that
credits required for Establish-
ment charges should be
noted separately from those
for works, and that the Ranges
from which the funds are
proposed to be drawn should
be

The credit must be specified by Circles. Where range & block limits do not coincide, special arrangement for the apportionment of the charge must be made by the Local fund board concerned, under the control of the B. of Revs. These cases will certainly be very rare

be specified - If this be done, there will be no delay on the part of this office in disposing of the applications, which will be communicated to Superintending Engineers for the issue of the necessary instructions to the Range Officers concerned. -

6. In order to prevent delays in the audit of the expenditure on works, it is important that sanctions accorded to Estimates by Local Fund Boards should be promptly communicated to this office - With respect to Repairs, it is not clear whether

Rule XXXIII, Clause 2.

whether an Estimate in each case will be necessary - In dealing with outlay from maintenance grants, the budget allotment is regarded as the Estimate, and no further authority is required for the passing of expenditure, but I would suggest that, in the case of Repairs not provided in the budget with specific maintenance grants, Estimates should be required, and that the communication of sanction to those Estimates be considered indispensable for the admission of outlay. -

7. In conclusion, I beg to observe that the present proposals

proposals, for adding to the strength of my Establishment, are made solely with reference to the transfer to this office of the audit of Local Fund expenditure by Civil officers, and have no reference to the aid which is urgently needed to enable me to cope with the growing work of the Department, and to meet the numerous calls which are made upon the office by other Departments and by the Accountant General, at Calcutta - I have already represented to the latter officer the inadequacy of my Establishment and,

and, on the receipt of his reply, will address Government upon the subject, bringing specially to notice the smallness of the salaries allowed to my two principal Assistants, as compared with those serving in other Controller's Offices throughout India - For the small Province of Mysore, which has only 9 officers in account with the Controller, a first grade Accountant is allowed on a salary rising to Rupees 450 per mensem, while, in this Presidency, in which there are now 87 Executive charges, in addition to the Civil officers who render Accounts

In 1870-71, Seventy Eight Civil officers rendered accounts to this office.

accounts of expenditure for adjustment in my books, the Chief Accountant in special charge of so important a branch of this office as the Book Department receives only Rupees 300 per mensem, while the Senior Auditorship has attached to it a monthly salary of not more than Rupees 275:-

I have the honor to be,
Sir,
Your most Obedient Servant,

L. Rhodes

Controller of P.W. Accounts.

Ex. Head

Rec: 30th June 1871. No. 61-66.

No. 105

Transferred to the Financial Department with reference to the orders in that Department, dated 30th June 1871, No. 265.

[illegible] Lt-Col R.E.
Secy: to [illegible]
P.W.D.

July 1871

To
The Financial Deptt

Public Works 1871 Department
Finl
19

No. 3408

From
The Controller of P.W. Accounts,
Roorkee.

To
The Secretary to
Government,
N.W. Department,
Fort St George.

Rec'd [illegible] amended
[illegible]
Dated 15th July 1871.
Rec'd 17th July 1871.

Enclosure 1.

No. 337

No 1080

Stating what additional Office will be required to undertake the audit of all expenditure on Public Works from Local Funds by Civil Officers.

Transferred

S.O. No. 80, 24th August 1871.

Financial Department

27

Memorandum for Orders.

Letter from the Controller of P.W. Accounts dy 15th July/71, No. 1080.

In the foregoing letter the Controller of P.W. Accounts proposes an increase to his establishment on account of the additional work which will be thrown upon his Office in consequence of the transfer of the audit of expenditure from local funds by Civil Officers.

2. The increase is Rs 550 per mensem, and including Rs 150 now paid from local funds, the charge against local funds for the Controller's

Controller's would be Rs 700 per mensem or Rs 8,400 per annum.

3. I submit that if the question is held to be con-fined to the increase which is to be allowed for the mere increase of expenditure to be dealt with, which under the recent arrange-ments has been transferred to the Controller, the in-creased charge proposed is, out of all proportion, excessive. Taking the ex-penditure already disposed of by his office, imperial, provincial, and local, at 110 lakhs, the charge for es-tablishment, exclusive of the Controller's salary, is 0·43 per cent. The expendi-ture of local funds by revenue officers is all that is added. This at present amounts

Gov. Ct 1 Jany
Ct to consider
Allowance of Rs 150
pr Local Fund
work now carry
in assignment

amounts to Rs 3, 31,000 and it may be affirmed that it will never exceed 5 lakhs. At this rate the in-creased charge proposed is ·32 per cent of the increase of expenditure; or more than 3 times the ratio of the old charges to the expenditure hitherto dealt with.

4. But under present ar-rangements it may seem prima facie that the audit of local fund expenditure amounting to 24 lakhs is (except to the extent of Rs 150 per mensem) paid for from imperial or provincial funds; and this might be held to be unjust. In as-much, however, as the cost of the Controller's establish-ment is included in the gross sums for P. W. Estab-lishments, the burden of which

which has been distribu-
-ted between imperial,
provincial, and local funds,
presumably with reference
to the expenditure from
each on works - a portion
of the very large contribu-
-tions from local funds
for P.W. Establishments
is in reality paid for the
audit. At present therefore
nothing is to be considered
but the actual present
increase of work; and the
present admitted insuf
-ficiency of the Controller's
Establishment is not now
to be considered. If this
general insufficiency is
proved, it should have
a general remedy, and the
local funds in the shape
of proportionately increased
contributions for P.W.
Establishments would pay
their

their share. It would how
-ever be unjust to remedy
such a general insufficiency
by paying for additional
establishments altogether
from one class of funds
concerned.

5. I submit therefore that
the Controller should be
told that Govt will not
sanction a greater addi
-tional charge especially
against local funds, of
more than Rs 250 per men
-sem, making the whole
charge, Rs 400 per mensem;
+deferring the consideration
of a general re-organization
of his office, if such be
needed.

6. The Controller's reason
for bringing forward the
questions mooted in
paras 4-6 in this letter

are

are not apparent. The matters discussed in paras 4 and 5 are trivial, and can be settled by the Controller's circulars, and by communication with the Board of Revenue. With regard to para 6, it is quite clear from rule XXIII, cl: 2, that estimates will be required for all repairs other than petty, and those provided for by maintenance grants.

M H.S

Very well - But the Controller's audit is useless for the Local Fund Boards - Why should they not audit their own accounts. They can surely see that Completion Certificates are submitted and that expenditure is not incurred without any such sanction - And this is all that he does

S.D.S

Proposed increase to the Establishment of the Controller P W Accounts

Inds for action

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Controller of P. W. Accounts dated 15th July 1871 - No 1080 -

Order thereon. Cotacamund. 24 Augt 1871. No 3867

The Controller of P.W. Accounts proposes in the foregoing letter, that his Office Establishment shall be increased at a cost of Rs 550 per mensem, to be paid from local funds, in addition to Rs 150 per mensem already paid from that source. The whole proposed charge against local funds is therefore 700 Rs per mensem or Rs 8,400 per annum -

2. The Govt are of opinion that the increase is out of all proportion to the additional expenditure with which, under the recent arrangements, the Controller will

Sorw

W. Stokes

C-7-8.

will be called upon to deal is only that carried out by Civil Officers on local fund works, and does not at present Exceed Rs. 3,30,000. The demand for an establishment costing Rs 350 per mensem for the audit of this expenditure cannot be entertained.

3. The Govt: believe that the Controller's present establishment is considered inadequate but they are of opinion that to increase it to the extent proposed solely at the expense of local funds would be unjust. The cost of the Controller's office is included in the whole charge for P. W. Establishments which is distributed between Imperial Provincial and Local Funds mainly with reference to the Expenditure from each of those Funds upon works. A portion of the contribution of

of local funds for P. W. Establishments is therefore in reality now paid for the Controller's audit; and it is plain that, if the general inefficiency of his establishment can be shown, the burden of the remedy should be distributed between all the funds concerned, and not charged especially to those of one class.

4. The only question at present therefore is what increase of establishment should be allowed in consideration of the additional work now thrown upon the Controller's Office; and the question of a general reorganization of his establishment if such be needed, must be deferred. The Govt: resolve to inform Mr. Brock that they are not prepared to without sanction a present increase costing more

more than Rs 250 per mensem,
making the whole charge
especially debitable to Local
Funds Rs 400; and they request
per mensem
him to modify his proposals
accordingly -

5. The questions raised
of his letter
in paras 4 & 5 are trivial and may be settled by the
Controller's Circular issued in com-
munication with the Board
of Revenue. The credits to
the P. W. Department will of
course be specified by circles
where range & circle limits
do not coincide (which will,
however, the Govt. believe
be rarely the case) special
arrangements for the appor-
tionment of the charge for
establishments must be
made by the local fund
boards concerned, under the
control of the Board of Revenue.

6. With regard to para

6

6 of the Controller's letter, the Govt. think it quite clear from Rule XXIII clause 2 that Estimates will be required for repairs not provided in the Budget with specific maintenance grants.

AGI

To
- The Controller of P. W. Accounts. 6
- " P. W. Department. 12 Cyclostyled
- " Board of Revenue. 6
- " Accountant General. 6

60 - 240

Govt. of {187 } Madras

Financial

To

The Controller of Public Works Accounts &c

Dated Augt. 24 } 187 , No. 386
Recd.

Nos. 105. 106.

Sanctioning an increase to the Office Establishment of the Controller of P.W. Accounts at a cost of Rs. 250 per mensem on account of the extra work which will be thrown on it by the Audit of the Expenditure from the Local Funds.

C. 22/8.