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# MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

|               |                          |
|---------------|--------------------------|
| G.O. No. 2938 | Press<br><del>Min.</del> |
| 204-205       |                          |
| Dated 12-10-  | 1864                     |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,  
12th October 1864.*

No. 204. Read the following letter from Lieutenant-Colonel C. V. WILKIESON, R. E.,  
Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to  
Government, Public Works Department, dated Madras, 1st October 1864, No. 1,222:—

SIR,

1. In delivering over charge of the Office of Controller of Public Works Accounts I have the honor to submit, for the favorable consideration of Government, the following remarks on the working of the Office Establishment.

2. Though the question of carrying out the system of Audit and Accounts as recommended by the Commissioners at Calcutta is still pending settlement, this Office has been called upon by the Accountant General Public Works Department, directly, as well as through Government, for several special and periodical accounts in the forms laid down in the Report of the Commission and the Appendices to the same.

3. These requisitions relate to the Monthly Accounts, commencing from the current year, embodied in several detailed Statements giving particulars in various forms for incorporation in the Books of the Accountant General, Public Works Department. Accounts of this description for the Months of May, June and July 1864, have been already furnished, besides others in different forms for the same period, which were previously forwarded to the Auditor General of India and the Deputy Auditor and Accountant General of this Presidency, under former instructions. These are again, in addition to the periodical Statements, submitted to Government, and under preparation, for the same authority with reference to existing rules.

4. Forms of the Journals and Ledger to be kept by this Department, for and from the current year, filled up so as to explain the chain of entries to be carried through them, have also been specially forwarded by the Accountant General, Public Works Department, which that Officer doubtless expects this Office will keep up, notwithstanding that the kind of local examination and audit of the accounts of the Executive Officers of this Department has not yet been determined upon.

5. As respects even the accounts of the past year, several special accounts were called for, some of which have been already submitted, and others are still under compilation. The several Circulars and special requisitions for the above accounts are noted below, and are herewith submitted for the information of Government.

|                                                                                                                                                                                      |                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Circular No. 12, dated 2nd May 1864. Calling for a correct statement of cash balances on the 30th April 1864.                                                                        | Furnished on the 13th June 1864.                                               |
| Do. No. 17, dated 30th May 1864. Calling for an approximate return of expenditure incurred against the Public Works Budget Estimate of 1863-64.                                      | Furnished on the 22nd June 1864.                                               |
| Do. No. 22, dated 4th June 1864. Forwards for adoption new forms of appropriation return and Budget register, the latter involving the necessity for keeping up five separate books. | Books opened. Appropriation returns for May submitted on the 1st October 1864. |
| Do. No. 26, dated 29th June 1864. Calling for an abstract statement of the cash receipts and expenditure in the Public Works Department during the year 1863-64.                     | Furnished on the 23rd July 1864.                                               |
| Do. No. 31, dated 12th July 1864, and letter No. 350, dated 27th July 1864. Calling for the annual Account Current of receipts and expenditure in a prescribed form.                 | Under preparation.                                                             |

1 Circular No. 12, with  
1 Form.  
1 Circular No. 17.  
1 Do. „ 22, with  
6 Forms and  
2 Accompaniments.  
1 Circular No. 26, with  
1 Form.  
1 Circular No. 31, with  
2 Forms and  
1 Letter No. 350, dated 27th July 1864.  
1 Circular No. 36, with  
7 Forms.  
1 Circular No. 46.  
1 Do. „ 47.  
1 Memorandum No. 451, dated 16th August 1864, with  
2 Forms and  
1 Memorandum.  
1 Memorandum No. 575, dated 7th September 1864, and  
3 Forms and  
1 Memorandum.  
1 Circular No. 28.

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12th October 1864.*

Circular No. 36, dated 21st July 1864. Calling for monthly accounts in five different forms commencing from the month of May 1864.

Do. No. 46, dated 12th September 1864. Calling for an explanatory statement of increase or decrease of balances in the annual appropriation and outlay account for the year 1863-64.

Do. No. 47, dated 12th September 1864. Requests that accounts of total receipts and outlay, and of actual cash receipts and disbursements, with an Appendix J. of details of expenditure under Budget heads, may be submitted to the Auditor General of India at Calcutta for 1863-64.

Memoranda Nos. 451 & 575, dated 16th August and 7th September 1864, respectively. Forwarding copies of Memo. and forms of Provincial Abstract, Journal and Ledger for keeping the books for 1864-65.

6. This Office being bound under the G. O. dated 10th December 1863, No. 3,718, and 2nd June 1864, No. 1,610, to furnish whatever accounts may be called for by the Accountant General, Public Works Department, which could be made up, without interfering with the present system of audit and account, has had to use great exertion in compiling those already sent, though several of them are in such varied forms, and required no little trouble and pains to complete, and to do this all the available aid of the Department had to be brought into use. In addition to these, the Department has had transferred to it the duty of issuing letters of credit and of watching the distribution of funds so as not to be in excess of the requirements of each District, or of its authorized allotment (in order to assimilate with the practice in the Bengal and other Presidencies) as also the pre-audit of all the bills for the establishment of the Secretariat Public Works Department, the Consulting Engineer of Railways, with those for compensation paid for land purchased for Railway purposes and probably the audit of like charges for the Irrigation Department.

7. A continuance of such a plan of working the Department is, I fear, likely to throw its ordinary duties into arrears, because of the very limited number of Accountants allowed for it,

|                                       |     |
|---------------------------------------|-----|
| * 1 Compiling Accountant on Rupees 60 |     |
| 1 Do. do. on "                        | 50  |
| 1 Do. do. on "                        | 40  |
|                                       | 150 |

|                              |     |
|------------------------------|-----|
| † 1 Accountant on Rupees 200 |     |
| 1 Do. on "                   | 150 |
| 1 Do. on "                   | 100 |
|                              | 450 |

particularly the compiling branch which has only three\* low paid Accountants with one Head Accountant, who has besides to attend to the general duties of the Office. I beg therefore to recommend that the three† additional Accountants for that branch, recommended to the Government of India in the new scale of establishment sent up for sanction, may be

authorized at once temporarily, subject to such alteration as may hereafter be decided upon, on the receipt of final orders.

8. I have further to recommend that the rate of pay allowed in the new scale for each of the nine Auditors, viz., Rupees 100, corresponding with the rate now drawn by the same number, may be regulated on a graduated scale, viz., three on Rupees 120, three others on Rupees 100, and the remaining three on Rupees 80 each, which modification will involve no extra expense. Though the work to be performed by these Auditors is of the same description, there is still great disparity in the amount of business which falls to them from their being assigned the duties of one Division of Public Works for each. It will be seen from the accompanying Memorandum, that both the number of works undertaken as well as the expenditure in certain Divisions are in excess of others. The quality of the work too is in some measure different in some Districts from others, important works of a remunerative character and large buildings being in progress in some Districts, while in others the expenditure is chiefly on several small works. The proposed

Submitted (in three forms only) the accounts for May, June and July 1864 on the 1st, 10th and 20th September 1864, respectively.

Annexed to the Appropriation and outlay account submitted on the 30th September 1864.

Under preparation.

*Proceedings of the Madras Government, Public Works Department,  
12th October 1864.*

classification of salaries will enable the head of the office to assign the higher rates of pay for the Divisions in which the great works are performed, and the graduated scale will further be a stimulus to promotion whenever vacancies occur. The same classification may be made of the rate of pay (Rupees 46) allowed in the new scale for each of the nine Sub-Auditors, which may be altered into three on Rupees 50, three others on Rupees 40, and the remaining three on Rupees 30 each.

9. In support of the above proposal, I beg to submit a Circular, No. 28 of 1864, of the Accountant General, Public Works Department, from paragraphs 12 to 15 of which it will be seen, that for his Office Establishment has not only a graduated scale of salaries been established, but that the benefit of annual prospective increases is held out, and further that the class of Accountants for the several Divisions is to be regulated according to the extent of each. In paragraph 10 of the same Circular, all Public Works Controllers are recommended to submit a revised scale of Establishments in accordance with this plan, for the sanction of the Local Government

10. I trust that the Government will, under the circumstances explained by me, be pleased to sanction the arrangements above proposed.

No. 205. ORDER THEREON, 12th October 1864, No. 2,938.

1. As additional aid is reported to be indispensably and immediately necessary to enable the Controller's Establishment to cope with the increased amount of work which now devolves on it, in consequence of the various requisitions which have recently been received from the Accountant General, Public Works Department, for special and periodical returns in the forms laid down in the Report of the Commission on Public Works Accounts, the Government resolve, in anticipation of the sanction of the Government of India, to authorize the employment of the three extra Accountants, as per margin, provided for in the scale submitted to the Government of India, with letter No. 1,889, dated 29th June 1864, it being distinctly understood that

|                            |  |
|----------------------------|--|
| 1 Accountant on Rupees 200 |  |
| 1 Do. " 150                |  |
| 1 Do. " 100                |  |

this arrangement will be subject to such alterations as may be necessary on receipt of the orders of that Government.

2. For the reasons stated in paragraph 8, the Government also sanction the proposed re-classification of the salaries of the nine Auditors now drawing Rupees 100 each; but the further change recommended in connection with the salaries of the Sub-Auditors, must be deferred until the orders of the Supreme Government are received, when the subject will be taken into consideration.

3. Ordered that the following letter be despatched:—

(Here enter No. 2,939, dated 12th October 1864.)

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,  
Secretary to Government.

To the Controller of Public Works Accounts.

Exd. S. T. Augustin.

PUBLIC WORKS DEPARTMENT.

*Public.*

FORT SAINT GEORGE,

12th October 1864.

No. 206.

No. 2,939.

From

COLONEL C. A. ORR, R. E.,

*Secretary to the Government of Fort Saint George, P.W.D.,*

To

*The Secretary to the Government of India.*

SIR,

1. In continuation of my letter of the 29th June last, No. 1,889, I am desired to forward herewith a letter from the Controller of Public Works Accounts, bringing to notice the difficulties experienced in complying with the various requisitions which have recently been received from the Accountant General, Public Works Department, for special and periodical returns in the forms laid down in the Report of the commission on Public Works Accounts, and requesting authority for the employment of the three extra\* Accountants provided for in the scale

|             |     |
|-------------|-----|
| 1 On Rupees | 200 |
| 1 on "      | 150 |
| 1 on "      | 100 |

submitted to the Government of India, and for a re-classification of some of the salaries of the Auditors on his Establishment.

2. The urgent necessity for additional aid having been clearly explained, the Government have, as will be seen from the accompanying copy of their Proceedings, acceded to the Controller's recommendations, except as regards the re-distribution of the salaries of the Sub-Auditors; but on the distinct understanding that the arrangement will be subject to such modifications as may be necessary when the orders of the Supreme Government are received.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) CHARLES A. ORR, Colonel, R. E.,

*Secretary to Government.*

Erd. S. T. Augustin.

Office of the Controller of P.W. Accounts  
Madras 1<sup>st</sup> October 1864.

No. 1222

From  
Lieutenant Colonel J. V. Wilkinson R.E.  
Controller of Public Works Accounts

To  
Colonel C. A. Orr R.E.  
Secretary to Government M.B.D.

Sir.

In delivering over charge of the Office of Controller of Public Works Accounts I have the honor to submit for the favorable consideration of Government the following remarks on the working of the Office Establishment.

Though the question of carrying out the system of Audit and Accounts as recommended by the Commissioners at Calcutta is still pending settlement, this Office has been called upon by the Accountant General Public Works Department, directly, as well as through Government, for several special and periodical Accounts in the forms laid down in the Report of the Commission and the appendices to the same.

These requisitions relate to the Monthly Accounts commencing from the Current Year Embodied in several detailed Statements giving particulars in various forms for incorporation in the Books of the Accountant General Public Works Department. Accounts of this description for the months of May, June and July

1864

1864 have been already furnished, besides others in different forms for the same period which were previously forwarded to the Auditor General of India, and the Deputy Auditor and Accountant General of this Presidency under former instructions. These are again in addition to the periodical Statements submitted to Government, and under preparation, for the same authority with reference to existing rules.

Forms of the Journals and Ledger to be kept by this Department for and from the current year filled up so as to explain the chain of Entries to be carried through them have also been specially forwarded by the Accountant General Public Works Department, which that Officer doubtless expects this Office will keep up; notwithstanding that the kind of local examination and Audit of the Accounts of the Executive Officers of this Department has not yet been determined upon.

As respects even the Accounts of the past year, several special Accounts were called for, some of which have been already submitted and others are still under compilation. The several Circulars and special requisitions for the above Accounts are noted below, and are herewith submitted for the information of Government.

Circular No 12 dated 2<sup>nd</sup> May 1864. Calling for a correct Statement of Cash balances on the 30<sup>th</sup> April 1864 }  
 do 17 dated 30<sup>th</sup> do Calling for an Approximate Return of Expenditure incurred against the Public Works Budget Estimates of 1863-4 }  
 do on the 22<sup>nd</sup> do

Furnished on the 31<sup>st</sup> June 1864  
 do on the 22<sup>nd</sup> do

Circular No 22 dated 4 June 64 Towards for adoption new forms of Appropriation Return & Budget Register, the latter involving the necessity for keeping up five separate Books }  
 Books opened. Appropriation Return for May submitted on the 1<sup>st</sup> October 1864

do 26 dated 27 June 64 Calling for an Abstract Statement of the Cash Receipts and Expenditure in the Public Works Department during the year 1864 }  
 Submitted on the 23<sup>rd</sup> July 1864

do 31 dated 12 July 64 and Letter No 350 dated 27 July 64 Calling for the Annual A/c of Receipts and Expenditure Under preparations times in a prescribed form

do 36 dated 2<sup>nd</sup> July 64 Calling for Monthly Accounts in five different forms commencing from the month of May 1864 }  
 Submitted in 3 forms only, the Accounts for May, June and July 64 and for 1<sup>st</sup>, 10<sup>th</sup>, 20<sup>th</sup> & 30<sup>th</sup> Sept 64 respectively.

do 46 dated 12 Sept 64 Calling for an Explanatory Statement of increase or decrease of balances in the Annual Appropriation and Outlay Account }  
 Annexed to the outlay Account submitted on the 30<sup>th</sup> September 1864.

do 47 do Requests that Accounts of Club Receipts and Outlay, and of Actual Cash Receipts and Disbursements, with an Appendix of details of Expenditure under Budget heads may be submitted to the Auditor General of India at Calcutta for 1863-64 }  
 Under preparation

Memo Nos 457 & 575 dated 16 August & 7 Sept 64 respectively. Forwarding copies of Memo and forms of Provincial Abstract, Journal, and Ledger for keeping the Books for 1864-5.

This Office being bound under the G.O. dated 10<sup>th</sup> Decr 63 No 37/184 2<sup>nd</sup> June 1864 at No 10 to furnish whatever accounts may be called for by the Accountant General, Public Works Department, which could be made up, without interfering with the present system of Audit and Accounts, has had to use great exertion in compiling those

those already sent, though several of them are in such varied forms, and required so little trouble and pains to complete, and to do this at the available aids of the Department had to be brought into use. In addition to these, the Department has had transferred to it the duty of issuing Letters of Credit and of watching the distribution of funds so as not to be in excess of the requirements of each District, or of its authorized Allotments - in order to assimilate with the practice in the Bengal and other Presidencies, as also the preaudit of all the Bills for the Establishment of the Secretariat &c. &c. The Consulting Engineer of Railways, with those for Compensation paid for land purchased for Railway purposes and probably the Audit of like charges for the Irrigation Department.

A continuance of such a plan of working the Department is I fear likely to throw its ordinary duties into arrears, because of the very limited number of Accountants allowed for it, particularly the Computing Branch which has only three ~~two~~ paid Accountants with one Head Accountant, who has besides to attend to the General duties of the Office. They therefore recommend that the three additional Accountants for that Branch, recommended to the Government of India in the new scale of Establishment sent up for sanction, may be authorized at once temporarily, subject to such alterations as may hereafter be decided upon, on the receipt of final orders.

|           |            |            |
|-----------|------------|------------|
| Computing | Accountant | Rs. 60     |
| do        | do         | Rs. 50     |
| do        | do         | Rs. 40     |
|           |            | <u>150</u> |

|            |    |            |
|------------|----|------------|
| Accountant | on | Rs. 200    |
| do         | do | Rs. 150    |
| do         | do | Rs. 100    |
|            |    | <u>450</u> |

I have further to recommend that the rate of pay allowed in the new scale for each of the nine Auditors viz. Rs. 100, corresponding with the rate now drawn by the same number, may be regulated on a graduated scale viz. three on Rs. 120, three others on Rs. 100, and the remaining three on Rs. 80 each, which modification will involve no extra expense. Though the work to be performed by these Auditors are of the same description, there is still great disparity in the amount of business which falls to them from their being assigned the duties of one Division of Public Works for each. It will be seen from the accompanying Memo that both the number of works undertaken as well as the expenditure in certain Divisions are in excess of others. The quality of the work too is in some measure different in some districts from others, important works of a remunerative character and large buildings being in progress in some districts, while in others the expenditure is chiefly on several small works. The proposed classification of salaries will enable the head of the Office to assign the higher rates of pay for the Divisions in which the best works are performed, - and the graduated scale will further be a stimulus to promotion whenever vacancies occur. The same classification may be made of the rate of pay (Rs. 40) allowed in the new scale for each of the nine Auditors - which may be altered into three at Rs. 50, three others on Rs. 40 and the remaining three on Rs. 30 each -

R

In support of the above proposal  
I beg to submit Circular No 28 of 1864 of the  
Accountant General Public Works Department  
from paras 12 to 15 of which, it will be seen that  
for this Office Establishment has not only a  
graduated scale of salaries been established,  
but that the benefit of Annual prospective  
increases is held out, and further that the  
class of Accountants for the several Divisions  
is to be regulated according to the extent of  
Each. In para 10 of the same Circular all  
Public Works Controllers are recommended  
to submit a revised scale of Establishments  
in accordance with this plan for the sanction  
of the Local Government.

I trust that the Government  
will under the circumstances explained by me  
be pleased to sanction the arrangements  
above proposed.

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

Wm W. Mieson Esq. AC

Controller of P. W. Accounts

Office of the Controller of P. W. Accounts  
Madras 19 October 1864

Public Works Dept  
15th

No 2928

Proceedings of the Madras Government  
Under date the 12th October 1864

Read the following  
from the Controller of  
Public Works Accounts.

Notices the several  
requisitions for a additional  
accounts made by the Accountant  
General Pub Works Dept and requests  
that the additional Accountants proposed  
for the new Establishment be at once  
sanctioned and recommended also a classifica-  
tion in the Salaries of the Auditors.

As additional aid is re-  
quired to be indispensably &  
immediately necessary to enable  
the Controller's establishment to  
cope with the increased amount  
of work which now devolves on  
it, the Govt resolve, in antici-  
pation of the sanction of  
the Govt of India, to authorize  
the employment of the 3 extra  
Accountants, as per margin, pro-  
vided for in the scale sub-  
mitted to the Govt of India  
with letter No 1889 of 29th June/64.

|               |   |        |
|---------------|---|--------|
| 1. Accountant | — | Rs 200 |
| 1. do         | — | " 150  |
| 1. do         | — | " 100  |

in consequence of the various  
requisitions which have recently been received  
from the Accountant General P.W.D. for special  
& periodical Returns in the forms laid down in  
the Report of the Commission on Pub. Accounts,

By the  
Controller of P.W.D.  
to the Secretary to Govt P.W.D.  
Dated 1st October 1864  
No 338.  
No 1222

Notice the several

requisitions for additional Accountants  
made by the Accountant General  
Public Works Department &  
request that the additional  
Accountants proposed for the  
new Establishment be at once

sanctioned and recommended  
also a classification in  
the salaries of the Auditors

67/2004-2005-2006

2007-2008-2009-12th Oct/64

it being distinctly understood  
that this arrangement will be  
subject to such alterations as  
may be necessary on receipt of  
the orders of that Govt.

In the reasons stated in  
Para 8, the Govt. also sanction the  
proposed reclassification of the salaries  
of the nine Auditors now drawing  
Rs 100 each; but the further change  
recommended in connection with  
the salaries of the sub-auditors,  
must be deferred until the orders  
of the Supreme Govt. are received,  
when the subject will be taken into  
consideration.

Ordered that the fol-  
lowing letter be despatched.

To 260,2939  
The Secretary to the  
Govt of India  
Sir,

In continuation of  
my letter of the 29<sup>th</sup> June last  
No 1889, I am desired to forward

on Rs 200  
on " 150  
on " 100

170  
herewith a letter from the Con-  
troller of P.W. Accounts, bring-  
ing to notice the difficulties  
experienced in complying with  
the various requisitions which have  
recently been received from the  
Accountant General, P.W. D. for  
special & periodical Returns  
in the forms laid down in  
the Report of the Commission  
on P.W. Accounts, & requesting  
authority for the employment  
of the 3 extra Accountants pro-  
vided for in the scale sub-  
mitted to the Govt of India,  
& for a reclassification of some  
of the salaries of the Auditors  
on his establishment.

The urgent necessity  
for additional aid having been  
clearly explained, the Govt.  
have, as will be seen from the  
accompanying copy of their  
Pro., acceded to the Controller's  
recommendations, except as regards  
the redistribution of the salaries  
of the sub-auditors; but on  
the distinct understanding that

the arrangement will be sub-  
ject to such modifications as  
may be necessary when the  
orders of the Supreme Court are  
received.

*A.B.*

Shepard }  
12th Oct 1864 }

Dec 13<sup>th</sup> October  
3 copies for Genl. Dep<sup>y</sup>

The Controller of Pub Works Accts  
With 38 Cents

Dec 13<sup>th</sup> October

78/1864 Dep<sup>ty</sup>  
Pro: of Govt for Cbr

N<sup>o</sup> 2938 & 2939  
Pro: of the Ad<sup>mt</sup>  
D/12 Oct<sup>r</sup> /64

Letter from the  
Cont<sup>r</sup> of 1897 Accounts  
requesting authority  
for the employment  
of the three extra ac.  
countants provided  
for in the scale  
submitted to the Govt  
of India and for the  
reclassification of  
the Establishment.

N<sup>o</sup> 204 @ 206