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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 2452	Press
542-543	~~Mis.~~
Dated 23-8-	1865.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
23rd August 1865.*

No. 542. Read the following letter from the Controller of Public Works
Accounts :—

Submits Statement showing the increased
Establishment required to work out the
new system of accounts in the several
Departments of the Office with expla-
natory observations. } (Here enter 14th Aug. 1865, No. 977.)

No. 543. ORDER THEREON, 23rd August 1865, No. 2,452.

ESTABLISHMENT No. 69.

1. In a letter dated 17th May 1864, No. 128, the then Controller laid before Government an application for such an increase to his establishment as, in his opinion, was required to bring into operation the new system of Public Works Accounts; and in Proceedings, dated 11th April last, No. 994, on a reference from the present Controller, the Government authorized him to carry out the arrangements suggested by Colonel Wilkieson with certain modifications which Captain Fischer considered necessary, but which did not involve any excess over the amount which had been recommended for the sanction of the Government of India, and included in the Budget. As Colonel Wilkieson possessed a thorough knowledge of the new system of accounts which was about to be introduced, full reliance may, the Government think, be placed on his estimate of the additions that are required to place the Controller's Office on an effective footing to meet any extra labor that may devolve upon it by the change, and this Government having so lately appealed to the Government of India for the increase to the Controller's Office, which an Officer so well qualified to form an opinion of its wants considered sufficient, His Excellency in Council is not disposed to entertain the propositions now submitted by Captain Fischer, which would involve an additional expenditure of Rupees 2,000 per mensem, or 77 per cent. on the present charge.

2. It is observed that this large increase would be caused both by an augmentation of the number of employes, and of the salaries to be apportioned to them. As regards the former, it appears that the number now employed in the Office is 34, and that an addition of 20 is stated to be needed, chiefly as Clerks in the correspondence branch; and with respect to the latter, that Captain Fischer has thought fit not only to adopt a scale of remuneration similar to that on which salaries are regulated in Calcutta, but in many instances to have considerably exceeded it, although it is well understood that in this respect a great difference prevails between the two Presidencies. It is further observed that Captain Fischer's scheme of establishment provides for twelve hands in excess of the number employed in the Controller's Office in Bengal, although the expenditure which is audited and adjusted in the latter, exceeds that of Madras by nearly 20 lacs of Rupees.

3. The Government are of opinion that, with intelligent regulation, and a proper distribution of duties, the Controller's present establishment, which numeri-

Proceedings of the Madras Government, Public Works Department,
23rd August 1865.

cally does not contrast disadvantageously with that employed in Bengal, as compared with the relative amounts of expenditure, should be quite capable of disposing of all the business necessarily devolving upon it.

4. Printed forms should be brought into use to the utmost possible extent, and all needless and harassing references avoided.

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

To the Controller of Public Works Accounts.

Revenue Dept.

Erd. T. O'Connor.

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Office of the Controller of
Public Works Accounts.
Madras 14th August 1865.

From N^o 977
Captain J. F. Fisher, P.E.
Controller of P.W. Accounts.
To Colonel C. A. Orr, P.E.
Secretary to Government, D.W.

Sir,

In continuation of the last para: of
my letter N^o 540 dated 29th June 1865, I have
the honor to forward herewith a statement
of the Establishment which is required for
this Office to carry out the system of ac-
counts laid down in the Bengal Code
Chapter XX. with part 2 of Jones' and
which it is stated in the Proceedings of

Pro: Governor
General in Council
N^o 32 of 1865
of 1st April
1865 in P.W.
of 1st May 1865.

the Governor General of India in Council
in communicating the Code in question,
should have full effect from the 1st
May 1865. and in para: 8 of Colonel
Duncan's letter dated 10th April 1865 these
rules are made applicable for all Controller's
Offices throughout India, in order to the
Establishment of a uniform system of
Accounts.

2. A memo. is given in the statement
in question taken from the printed Book
of the Bengal Government, obtained
from the Controller there, concerning
the strength and cost of the Bengal Office
with

with that proposed here. It has been
already explained that the quantity of
work to be done in this Office is very
great in consequence of the number of
Books to be kept from Accounts rendered
all to it Monthly by 90 Range Officers
besides Civil Office Officers &c. The
forms of Cash and Stock Accounts
made applicable to this Presidency will
have to be kept up for each Range
in as much details, as they have to be
observed for every Bengal Division, while
the latter are only 33 in number com-
pared with 90 Ranges here, being al-
most three times as many.

*Thirty kind
including other
Officers now
render separate
monthly accounts.

To d 3. It was pointed out in para: 33
of my letter dated 29th June 1865 that
in following 8 Auditors with 8 Sub
Auditors for the examination of the
Range Accounts, being the number
which was allowed to this Office
in May 1863 for the examination
of the District Accounts compiled
by Superintending Engineers. The parti-
cular rules and forms to govern
the Department were not then
known, and regard was only had to
the

the single circumstance that the eight
Auditors would under the new system
have to audit and pass the same
amount of expenditure as previously,
without taking into consideration the
principles on which this audit was to
be conducted and the manner in which
the Accounts and other periodical Re-
turns rendered, were to be first mani-
fested here prior to being booked into
a regular set of Journal and Ledger
for each Range, with details of work
in a Sub Journal in lieu of a Regis-
ter of Work, independent of Abstracts
of these Books to be kept up for
posting the Provincial Journal and
Ledger, and for posting the transac-
tions of Civil Officers and of State Expen-
diture on account of guaranteed inter-
prise, besides Annual Accounts sub-
sent and other Financial Statements,
several of which are not provided
for in the Report of the English
Commissioners nor in the Appendices
thereto. These Appendices contain forms
only 25 in number or all that
have to be kept by the Subordinate
or the work, his superior the Executive

Officers

Officer of the Division, and the Controller, while 73 forms are detailed in parts 1 and 2 of the Appendices to the Bengal Code, a great portion of which and of the rules in that Code relate to Stock transactions which are disposed of in the Commissioner's Report by the remarks in paras: 72 to 83 / wherein great stress is laid on the desirability of discontinuing the keeping up or accumulation of Stock, and in paras: 106 and 107, where the forms to be observed for Stock transactions are alluded to, and which are very simple being only Nos. 14 and 15 of the Commissioner's forms / whereas by the Bengal Code a clear distinction is required to be observed in almost every Account between Cash and Stock. The entries in the Journal and Sub Journal to be posted for each Range are therefore required to be kept up with the same distinction, and as it is made one of the essential points in which uniformity is to be maintained

through

throughout India, the forms for this Office cannot be altered, and the work of the Auditors will thus become considerably increased. They have only been able as yet to commence with the opening of the Books and the examination of the Range Accounts for May 1865 which will occupy much more time than is provided for in the rule for giving the monthly clearance, because in addition to the extra labor required for opening out the complete numbers of Books / three for each Range or 240 in all / the Accounts and Progress Reports as now received do not contain all the particulars required by the new system, and several references have to be made to obtain the necessary information.

4. The above explanation will I trust satisfy the Government that the present Establishment is very inadequate, and that the Office should be placed on a better footing near to that allowed in Bengal, but in proposing a modification it will be seen that though in that Presidency 42 hands cost

Ampees

Pupees 5,180, the cost proposed for this Office amounts to only Pupees 4,600 for 54 persons, whose salaries have been fixed at a lower standard because a greater number will be needed here for the numerous books to be kept, while the total sum asked is less than in Bengal. It will be seen that the proposed scale has not been so drawn up as to aim simply at uniformity to the Bengal scale of salaries, for if it were so the cost to this Presidency would be much more than in Bengal, on account of the extra number of hands needed for this Office.

5. For the audit and bookkeeping of the Range Accounts, one Auditor and an Assistant with a clerk to keep Registers of Periodicals & to copy papers are essential for each Division in which are 3 Districts generally, and about 11 Ranges on the average. An additional Auditor for 2 Divisions vizt. the 4th and 7th is provided, on account of the greater number of ranges they contain, the larger expenditure

4th & 7th 14 Ranges
including
State Depots.

7th & 14 Ranges
including
South Bengal.

and

and the numerous works imperial as well as Local which are under execution in them compared with the others. A graduated scale of salaries is proposed for the Auditors and Assistants as well as clerks, as such a plan will be an incentive to exertion for preferment when occasion offers. The duties to be performed by the Division Auditors and the Head and Deputy Auditors are described fully in the Statement I submit, and to these I may add the paramount necessity which exists for two principal Accountants being allowed to supervise and check the work of the Division Auditors, when only uniformity in bookkeeping and disposal of objectionable items can be strictly maintained, and by which plan alone can the Budget and Appropriation Registers, now kept in a distinct branch, for the compilation of the monthly and Annual Returns, be brought to bear upon the Range Accounts as a proper and effectual check on the progress of the allotment and expenditure, while by the present

present arrangement of Accountants attached for the "Appropriation" Branch as a separate one, because in it is kept up Books of a detailed nature relating to Budget grants, the means of check afforded by these Books are not fully availed of. In consequence of their being confined to the Appropriation Branch, these are not at the disposal of the Divisional Auditors for immediate reference and check, which can be more fully maintained by the appointment of a Head and Deputy Auditor, or to keep up these Books and at the same time to check the work done generally. These two principal commitments will also be available for the duty of inspection of accounts of Range Officers, by going out otherwise when the work of this Office will still go on without interruption, the services of one of the Division Auditors or of an Accountant in the Book Branch being temporarily transferred to carry on pressing current work.

To satisfy the Government that the increased Establishment for my Office provided in the Budget of the current year does not add appreciably to the strength

strength of the Audit Branch of it, I have only to place it in a comparative view with the Establishment as it existed prior to March 1863, to which scale it was modified in the first report of the Commissioner on 11th system in May 1863..

Audit Branch prior to March 1863	Audit Branch from 1 st May 1863	Audit Branch as in Budget of 1865/66
<u>First Circle</u>	<u>First Division</u>	<u>Eight D^{rs} and Eight Sub Auditors</u>
1. Head Auditor — 150.	1 Auditor — 100	3 Auditors on Rs 120 each on Rs — 360
2. Deputy D ^r — 70.	1 Sub Auditor — 30	2 D ^{rs} on Rs 100 each or Rs — 200
3. Sp. D ^r — 50.	2 for Second D ^r — 130.	3 D ^{rs} on Rs 80 each or Rs — 240
4. D ^r — 50.	2 for Third D ^r — 130.	2 Sub Auditors on Rs 50 each or Rs — 100
5. D ^r — 35.	2 for Fourth D ^r — 130.	2 D ^{rs} on Rs 40 each or Rs — 80
5 hands — 355.	2 for Fifth D ^r — 130.	3 D ^{rs} on Rs 30 each or Rs — 90
<u>Second Circle</u>	2 for Sixth D ^r — 130.	<u>15 hands — total 1120</u>
5 hands as above — 355	2 for Seventh D ^r — 130.	
<u>Third Circle</u>	2 for Eighth D ^r — 130.	
5 hands as above — 355		
<u>15</u>	<u>1065 + 16 hands.</u>	<u>total Rs 1060</u>

It is clear from the foregoing that the last sanctioned scale does not in the least add to the strength of the Audit Branch, to conduct the increased duties now devolving upon it, for being in account with 90 Range Officers instead of with only 8 Superintending

Since

Superintending Engineers. In like manner the scale on which the Book or Compiling Branch was perished, it will be seen from a similar comparison, as below, does not add to its numerical strength.

Book Branch prior to March 1863.	Modified Scale, from 1st May 1863	Last Sanctioned Establishment in Budget of 1865/66.
1. Head Account - 300	1 Head Acct - 300	1 Chief Acct - 400
2 Dy. - 100	2 Compiling	2 Secd. - 200
3 Asst. - 70	Accountant - 60	3 Third - 150
4 - 50	3 - 50	4 Fourth - 120
5 - 35	4 - 40	5 Asst. Acct. - 40
6 - 35		6 - 40
7 - 35		7 - 40
7 hands total Rs 625	4 hands total Rs 450	7 hands total Rs 970

Seeing that the Compiling Branch was so much reduced in strength, Government were pleased in October 1864 to accord temporary sanction to an increase to it when it was represented that several special calls for periodical Accounts and Returns to be rendered to him were made by the Accountant General M Department in addition to those usually submitted

to Government and to the Accountant General Madras. Besides these, a regular set of Provincial Books journal and Ledger with Budget and Appropriation Registers and Monthly Returns thereof were ordered to be made up, while from the Account and Audit Department of the former Chief Engineer's Office only Monthly Accounts current were rendered to the Accountant General Madras, and Returns of Works sanctioned by Local Authorities, like the Appropriation Returns now rendered, were made up in the Estimate and Correspondence Departments attached to the Chief and Deputy Chief Engineer, which were distinct from the Audit Department, and the former Departments also took up the examination of the local Returns, as to the correctness of the sanctions accorded, a duty since transferred to this Office. Further, the Chief and other Accountants of the Compiling or Book Branch are now employed generally on every description of Computation work, inclu-

-ding

including those relating to the duties of Audit and adjustment by Bills performed by the (Division Auditors, whose duties are now thus superintended by the former, while by an arrangement made in May 1859 when Colonel Bell was Chief Engineer, the Book of Compiling Branch was placed directly under him confined to its own work, and the duty of the Audit and adjustment by Bills was divided amongst three Branches placed immediately under the orders of the three Deputy Chief Engineers of Field, with a Head Auditor for each and I may likewise mention that from the period when the Central Office of P.W. was first organized vizt in August 1855 up to March 1863, when the Audit and Account Department was placed under a separate Officer as Controller, not a single increase was given to its Establishment notwithstanding that the Establishment sanctioned in

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in 1855 was only an experimental one, and yet in the reorganization in May 1863 both its strength and cost were reduced, which was however corrected by the last sanctioned scale in the current year's Budget. But this restriction to the former strength will not enable the Office to carry on the work of the new system with all the additional and special requirements of a Monthly Audit, with new Books of Account for both imperial and Local funds combined and drawn from one general audit and with separate Books for work executed by Local Officers and for State Expenditure on the Railway and Irrigation Companies. I have not included in the comparison above made the Salary Branch of this Office which was transferred to it in March 1863 from the Civil Paymaster's Office when both this work and the persons who were employed upon it in that Office

Office were made over to us without any additional cost to the State, nor have I shown the correspondence and Record Branches now employed in comparison with the Establishment which previously performed this duty for the Audit Department; for the former was general for the whole of the Chief Engineer's Office, and was consequently a very large Department in which the whole of the Correspondence of the Office was indexed and registered and the records were kept up in general in one Department for the whole. The Correspondence Department now must necessarily be increased, for the greater number of letters and precedents to be registered, and the increased duties of the Salary Branch are explained in the Statement now submitted, which are such as to demand the augmentation proposed.

I trust that the Government will be pleased to take a favorable view of the modifications proposed by me rendered essential by the change of system already ordered to take effect in the Accounts of this Office, and that an early disposal will take place of the present application in order to the work of the Office not being thrown into arrears, into which if it once falls at the beginning of a new System will I fear be difficult to extricate. Every endeavour has been made in this Office to adopt as promptly as possible the new System of accounts, and no delay has taken place in this matter beyond the inability of its strength to give the Monthly clearance within the date prescribed by Government. But this delay was unavoidable (1) by the delay was unavoidable (1) by the non-receipt of the Range reports within

*For May 1865.

within the specified term (2) by
the Auditor being employed on the
numerous Bills received in the
last quarter, and (3) in disposing
of the documents relating to the
past Official year's Accounts;
Some time has now elapsed since
the new System was introduced
and after most careful consideration
of all its detail, I venture to sub-
mit the scale for the new Estab-
lishment for this Office which
has been drawn up with every
regard to economy and so as to make
it as efficient as possible for the
performance of the duties required
of it.

I have the honor to be

Sir
Your Most Obedt Servt
Wm. R. Captain R.R.

To
The Secy to Govt (W.D.) Controller of P. Accounts
Forst. Secy.

1865 Def. Ac.
Proc. of Govt. for Def. Ac.
No. 3044

From
The Controller of Def. Ac.
Accounts

To The Secy to Govt. Mr.
T. H. Lee

Dated 11th Aug 1865
Re: 15th Aug 1865
P. 1. Submit to State

ment shewing the
increased Estimates
required to work out
the new system of
accounts in the several
Departments of the
Office with explanatory
observations

2452 - 23 Aug 1865

No. 542

2452 Aug 1865 No. 22

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Proposed Office for Madras Controller

1	Accountant		450	
1	Do		300	200
1	Do		250	150
1	Do		200	
2	Do	@ Rupees 150	300	
9	Do	2 @ — Do — 160	1200	
		3 @ — Do — 140		
		3 @ — Do — 120		
		1 @ — Do — 100		
15			2700	
16	Sub Accountants	4 @ — Do — 80	1030	
		3 @ — Do — 70		
		5 @ — Do — 60		
		4 @ — Do — 50		
31			3730	
23	Clerks from Rupees 80 to 25 each		780	
54	Hands for Rupees		4510	

Office Servants 90 70

Total Monthly Rupees 4600

or Annually Rupees 55200

Total of present Office Rupees 2600

or Annually 31200

Increase per Annum 24000

Additional for Travelling Allowances 1000

Rupees 25000

Bengal Controller's Office

1	Accountant	450
1	Do	390
4	Do @ Rupees 250 each	1000
3	Do @ " - 200 each	600
11	Do @ " 150 to Rupees 80 each, or Rupees 127 average	1397
		3837
20 22	Clerks from Rupees 75 to Rupees 30 each, or Rupees 55 average	1215
42	Grands for Rupees	5052
	Office Servants	128
	Total of Bengal Office Rupees	5180
	Total of proposed Office for Madras Rupees	4600
	Excess in Bengal by Rupees	580

Controller of P. W. Accounts - Madras

will be responsible to the Controller for the punctual and correct conduct of the duties of the closing and balancing of the Provincial Books and see that these and all other Books of every form given in the Bengal Code, and the Returns and Accounts to be made up therefrom are sent and taking up the prompt disposal of all general questions respecting the Books and Accounts.

To check the Cash Account Current of each Range with the Letters of Credit issued, the Treasury Officers particulars of other Receipts with Schedules thereof. The Stock Account Current will be checked with the works, and all these again with the Reports of Progress of the Range in which details of works and of amounts are to be given. The works will be examined item by item with the sanctioned Estimate and creditive to see that the Grant is not exceeded. Explanation of any variations discovered, or of all be called for on Statements of objectionable items, and submitted to Government when unsatisfactory. The Auditors are then to post the Receipts and Expenditure of each Range into the new form of Range Abstracts of each work in a Sub Journal or Register of Works and close these Monthly. They will also post the Appropriations in Registers for each Range and District so as to see that they are not exceeded, and will further examine the Monthly Abstract of Civil Officers and pass them in Bills early. The original vouchers, which accompany the Report of Progress will be in lieu of receipts, and all Abstracts of Station Books properly checked, and works above Rupees 2500 compared with the quantities of work done, and where no inspections are reported, explanations will be called for. The Division Auditors take up the examination of the Monthly Accounts promptly, and make them up into the Range Journal and Ledger, and see that the Original works and repairs are entered in the Sub Journal and that the totals of these correspond with the Progress Report and with the entries in the Range Abstracts. They then post the Receipts and Expenditure of each Range into the Provincial Abstracts in the new form and make them over to the Book Branch to be journalized into the Provincial Journal. The posting of the Range Accounts are examined, but as each one is received and examined, so that no delay occurs. The Head or Deputy Auditor will also keep up the Budget and Appropriation Registers, and District Registers kept up by Division Auditors, and see that the total allotments for each district are not exceeded by Division Auditors. They will compile the Monthly and Annual Statement of Remunerative Public Works, and the Statements of works completed in the Monthly Report of Progress compared with allotments, compiled for the Local Government, and will be in District, satisfying themselves first, that the allotments are correct, and check the Cash Accounts to see that no much money or Credits are not kept up unnecessarily. The Monthly Statements of Credits of Civil and of Public Works Receipts into Civil Treasury will also be checked by them, and sent to that Office.

With the postings made by the Divisional Head Auditor into the Provincial Abstracts of Receipts and Expenditure with the monthly Range Journals and Ledgers and post the same in the Provincial Journal.

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Postings of the Range Ledgers, and will then make up the Monthly Accounts for the V. Department, as well as the Annual Account Current with Schedules Yca. for the and balancing the Provincial Journal and Ledger. Like Journals and Ledgers for Civil Officers Accounts and of State Expenditure for the Railways, and which also the Monthly and Annual Accounts required will be made up in

are the pre-audit of all Bills for Salaries, Travelling Allowances (no longer to be fixed) and Contingencies added the Audit of Bills of the Public Works Secretariat, the Railway and Irrigation Companies Establishments, and for Compensation paid for land taken, as also Bills for Conservancy and for Petty Establishments, previously charged to works, in all the Districts. It also verifies the Ordinates and of Members of Office Establishments, and reports on all Applications for the, and other miscellaneous claims.

Record Departments, will have to receive and register Correspondence and Periodical Returns as those from 3 Superintending Engineers, and as many Civil, including Police Officers account, index the Correspondence with them and with Government, and have the custody of Periodical Accounts and Returns with Original vouchers, than were ever previously received.

W. L. L. L. Captain R. E.
Controller of Public Works Accounts

Bengal Controller's Office

1	Accountant	450
1	Do	390
4	Do @ Rupees 250 each	1000
3	Do @ " - 200 each	600
11	Do @ " 150 to Rupees 80 each, or Rupees 127 average	1397
20		3837
22	clerks from Rupees 75 to Rupees 30 each, or Rupees 55 average	1215
42	Hands for Rupees	5052
	Office Servants	128
	Total of Bengal Office Rupees	5180
	Total of proposed Office for Madras Rupees	4600
	Excess in Bengal by Rupees	580

Proposed Scale for the Office of Clerk

1 Chief Accountant _____ 450-600

Account and Audit Branch

No.	Position	Salary	Division
1	Head Auditor	300	200
2	Deputy Do	200	
3	Division Auditor	160	
4	Assistant Do	80	
5	Do	50	
6	Clerk	40	
7	Division Auditor	160	4 th Division
8	Assistant Do	80	
9	Do	50	
10	Clerk	40	
11	Division Auditor	140	7 th Division
12	Assistant Do	70	
13	Clerk	35	
14	Division Auditor	140	1 st Division
15	Assistant Do	70	
16	Clerk	35	
17	Division Auditor	140	2 nd Division
18	Assistant Do	70	
19	Clerk	35	
20	Division Auditor	120	3 rd Division
21	Assistant Do	60	
22	Clerk	25	
23	Division Auditor	120	5 th Division
24	Assistant Do	60	
25	Clerk	25	
26	Division Auditor	120	6 th Division
27	Assistant Do	60	
28	Clerk	25	

Book Branch

1 Head Book-keeper _____ 250 - 200
2 Deputy _____ (150)

The Chief Accountant in whole office, and will check, Account are kept in the proper punctually at the due dates, and

The Division Auditors, on Certificate and Receipts and the Abstract of Stock Receipts and all other Expenditure and Adv. Grant, and with previous Expenditures taken on Audit, replies are received. The Division Journal and Ledger with the monthly Appropriations for each are not taking care to call for final of Bills, are to be carefully collated with the Abstract Estimates and The Head and Deputy Auditor will check the postings in under the proper heads in the in the Journal. They will check under the proper heads and not being deferred till all delay may take place. They check the Range and District are not exceeded, or that the Appropriation Returns, and as well as the Abstract Monthly issue Letters of Credit for balance Reports, to see that it is issued by the Accountant General and all variations explained.

The Book-keepers will of
Cash and Stock Receipts are
Monthly, into the Provincial

3	Assistant — Dr	100	100
4	Accountant	80	40
5	— Dr	60	60
6	— Dr	50	60
7	Clerk	30	720

Salary Branch

1	Examiner of Bills	_____	150	150 60 60 30 370
2	De	_____	80	
3	De	_____	60	
4	Do	_____	60	
5	Clerk	_____	30	
			_____	370

Correspondence Branch

1	Head Clerk	80
2	Indexer	60
3	Examiner	50
4	Register Keeper	40
5	Copyist	35
6	— Do	30
7	— Do	25
8	Reader	20
9	Record Keeper	45
10	Assistant — Do	25
11	— Do	20
12	— Do	15
13	Despatcher	15
		460

Office Servants

11. Hoocher	8
1 - Do	7
1 Stamper	6
1 Head Peon	8
4 Peons @ 7 each	28
4 - Do @ 6 - "	24
2 Sweepers	9
	<u>90</u>
	550

Total Rupees - 4,600

be made to agree with the
the Accountant General. The
same Officer after closing
will be made up separate
Irrigation Companies, of
their Department.

The Salary Branch will be added to which have been presently a Engineer, and Deputy Collector, Meeranikurn Establishments, Services of all Officers and leave in India and to En

The Correspondence, and
from 90 Range Officers, besides
as undertake Public Works
of a far greater number of

Office of Controller of P. W. Accounts
Madras August 1865.

angerment & by taking care to

At the specified term (2) by

June 23rd July 7th - 1852

29/4408/1852

Enclosure in or
letter from the for-
warder of Mr. Secretary
to the Secretary to
Government of Mr.
B. H. H. H. H. H. H. H.
14th of August 1852 No.
977-1

To
The Secy to Govt. Mr. Controller of P.
For the Govt.

23✓

Memorandum

On the 14th of August last the
Controller of P. W. Accounts applied for an
increase of his establishment on the ground that
the introduction of the new system of
Accounts at the beginning of the current
official year had added greatly to the work
of his Office, and he submitted statements
to show that he required an augmentation of
numbers to the extent of no less than twenty
persons at an additional cost of Rs 2000 per
mensem. As the present establishment costs
only Rs 2600, the Government considered the
proposed increase excessive, & not being satis-
fied with the necessity of any increase at all,
or with the scale on which it was proposed to
make it, they rejected the proposition, & at the
same time expressed their opinion that with
proper arrangement & by taking care to
avoid needless references, the work might be
done with the existing establishment.

per well
WD
8/2
11/2

Lines

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Since then the Controller has frequently alluded to the difficulty he experiences in keeping pace with the growing work devolving on his office, and he has now again come up to Government with an urgent demand for such an augmentation to his establishment as he believes will not more than suffice to enable him to keep his business current, & prevent overwhelming accumulations of arrears. His present proposals are on a much smaller scale than formerly, & to the best of the information the undersigned can obtain, they appear to be moderate, and, if acceded to, will place the Controller's Office on an effective but by no means extravagant footing.

Should the Government be of this opinion application may be made to the Govt of India for the increase amounting to Rs 690 per annum, and the question of a further gradual annual increase, in accordance with the system sanctioned by the Govt of India, might be left to the decision of that Govt.

Fort St George }
21st December }
1865 }

Arthur St. M.

(s) A. S. M.

Secretary to Government PWD

Establishment Public Works Dept.

No 2462
Proceedings of the Madras Government

Under date the 23rd August 1865
Read the following

From the Controller of P.W.
Accounts.

Submits Statement showing
the increased Establishment
required to work out the new
System of Accounts in the several
Depts of the Office with explana-
tory observations.

In a letter of 17th May
1864, No 128, the then Controller
laid before Government an appli-
cation for such an increase to
his establishment as, in his opinion,
was required to bring into operation
the new system of Public Works Ac-
counts; & in Pro. of 11 April
last, No 994, on a reference
from the present Controller, the
Government authorized him to
carry out the arrangements sug-
gested by Col. Wilkieson with
certain modifications which Capt.
Fisher considered necessary, but which

W. W.

P.W. Prov. 23rd August/65-542

recd 100 Jan 1866 A. 19107
as 22nd Dec 1865 Or. 22 Jan 1866

did not involve any ~~excess~~ over the amount which had been recommended for the sanction of the Government of India, & included in the Budget. As Col. Walker proposed a thorough knowledge of the new system of Accounts which was about to be introduced, full ^{the Govt. think} reliance may be placed on his estimate of the additions that are required to place the Controller's Office on an effective footing to meet any extra labor that may devolve upon it by the change, and this Govt. having so lately appealed to the Government of India for the increase to that office, which an Officer so well qualified to form an opinion of its wants considered sufficient, His Excellency in Council is not disposed to entertain the propositions now submitted by Capt. Fisher, which would involve an additional expenditure of Rs 2000 & Mems or 77 & Cents on the present charge.

It is found that this

29 ✓
large increase would be caused both by an augmentation of the number of employees & of the salaries to be apportioned to them. As regards the former it appears that the number now employed in the office is 34 & that an addition of 20 is stated to be needed, chiefly as clerks in the Correspondence Branch, and with respect to the latter, that Capt. Fisher has thought fit not only to adopt a scale of remuneration similar to that on which salaries are regulated in Calcutta, but to have considerably exceeded it, although it is well understood that ^{in this respect} a great difference prevails between the two Presidencies. It is further observed that Capt. Fisher's scheme of establishment provides for 12 hands in excess of the number employed in the Controller's office in Bengal, although the expenditure which is added & adjusted in the latter exceeds that of Madras

by nearly 20 lacs of Rupees

The Govt are of opinion
that, with intelligent regulation
& a proper distribution of
duties, the Controller's present
establishment, which numerically
does not contrast disadvantageously
with that employed in Bengal
as compared with the relative amounts
of expenditure, should be quite
capable of disposing of all the
business necessarily devolving
upon it. Printed forms should
be brought into use to the utmost
possible extent, & all needless &
harassing references avoided.

Printed forms
No 2407

Printed forms
No 2407

22-8-54

W. B. ...

To The Controller of M Accounts
3-11 Revenue Dept.
Dated 24th August 1854

22/8/54 165 B. 29m

29 June / 65
11 April / 65

W. T. 1865 Dept.
Pres. of Govt. for Aug.

No. 245

Pres. of the Alameda
Co. of 23 Aug. / 65

Post 3015 / 65
" 2746 / 66.

Letter from the Controller
of Public Works Accounts, submitting
a statement showing the increased
Establishments required to work out
the new system of accounts in the
several Departments of his
Office, with orders thereon.

No. 542. 543.