M.R.O. 1—77,006—8-6-37.

(1) Number of pages 40

(2) Date of repair 7-4-25

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 337 ~~338~~ Press ~~Misc.~~
709-710

Dated 29-1- 1866.

Not to be folded or roughly handled

No. 709. Read the following letter from the Controller of Public Works Accounts to the Secretary to Government, Public Works Department, dated Madras, 15th December 1865, No. 2,485 :—

1. I have the honor to forward herewith a Tabular Statement, showing a revised scale of establishment proposed for my office, in place of that now allowed, but reduced in cost from that submitted with my letter of the 14th August 1865, No. 977, to the lowest possible scale, so as to provide for the present immediate wants arising from the great increase in the duties performed, and to admit of the arrears now existing in the current business being worked out speedily.

Enclosures 2.

2. The additional hands proposed in this scale are—one Assistant Auditor for each Division ; one Superintendent or Head Auditor to aid in checking the books posted by the Division Auditors ; one additional Auditor or Examiner of Salary, &c., Bills, to check the Travelling Allowance Bills with Inspection Reports ; and three extra Clerks for the Correspondence Branch, or thirteen in all, at a cost of Rupees 670 per month.

3. The note in the margin will show up to the 13th instant, the progressive increase which has taken place in the correspondence and returns rendered to this office, and in those despatched, from 1st May 1863, when the Department was placed on a new footing under a Controller. The increase in this year is remarkable, owing to the Department having to correspond with eight Superintending Engineers and ninety-one Range Officers, besides Civil Officers ; while formerly it was restricted to correspondence with Superintending Engineers alone respecting the accounts, &c., rendered by them for the twenty Districts now submitted directly and independently by the ninety-one Range Officers.

The number of letters and Periodical Accounts received as shown by the Register of Receipts :

In 1863-64...	7,528
In 1864-65...	8,483
In 1865-66 up to 13th Dec. 1865.	8,208

The number of letters and Periodical Returns sent are as follows :—

In 1863-64...	2,718
In 1864-65...	3,131
In 1865-66 up to 13th Dec. 1865.	2,446

4. To enable the Government to see in a clear form the comparative increase in the present business of each Department, I have prepared a Statement describing the accounts *now* rendered, the books posted, and the accounts compiled, contrasted with those formerly received and made up. A brief summary of which I subjoin.

	Accounts received.		Books kept.		Accounts compiled.	
	Formerly.	Now.	Formerly.	Now.	Formerly.	Now.
	Annually. No.	Annually. No.	Annually. No.	Annually. No.	Annually. No.	Annually. No.
Divisional Account and Audit Branch.						
For Primary Audit and posting up of Books ...	252	1,296	10	57	...	...
Book and Appropriation branch.						
Final Examination and Compilation	...	...	5	24	70	171

For eight Circles of Superintendence. *Former scale.*	RS.	*Present scale.*	RS.
8 Auditors on Rs. 100 each, or in all ...	800	3 Auditors at Rs. 120 each	360
		2 do. at 100 „	200
8 Sub do. on Rupees 40 each, or in all ...	320	3 do. at 80 „	240
			800
		3 Sub-Auditors at Rs. 50 each	150
		2 do. at 40 „	80
		3 do. at 30 „	90
			320

Years.	Expenditure Imperial and Local. Two years.	Average	Divisions.	Ranges.
1863-64	9,00,185	8,63,403	1st	12
1864-65	8,62,662			
1863-64	6,17,621	6,31,341	2nd	11
1864-65	6,45,061			
1863-64	6,25,132	5,72,191	3rd	13
1864-65	5,19,250			
1863-64	11,71,168	12,56,343	4th	14
1864-65	13,41,518			
1863-64	5,26,245	6,11,738	5th	8
1864-65	6,97,231			
1863-64	4,48,430	6,37,851	6th	10
1864-65	8,27,272			
1863-64	8,63,545	9,48,396	7th	14
1864-65	10,33,248			
1863-64	3,37,158	3,31,004	8th	9
1864-65	3,24,850			

5. The Divisional Audit Branch when first formed in May 1863, on its present footing, to Audit the Accounts and Bills rendered by Superintending Engineers was allowed eight Auditors on Rupees 100 each, and eight Sub-Auditors on Rupees 30 each. This uniformity in the rates of pay not being consistent with the amount of expenditure and consequent increase of work in some Divisions over others was pointed out, and a modified scale was sanctioned without involving any increase in the total cost. The Sub-Auditors' salaries were, however, raised from Rupees 30 to 40 each, and a modification of the same on a like graduated scale was at the same time sanctioned. The average expenditure in each Division in the past two years during which accounts were rendered by Superintending Engineers is given in the margin, to show comparatively the great diversity in the total of the sums spent, as also in the number of Ranges comprised within each, which justified the division of the Auditors in the manner shown above as the best mode of regulating their salaries, the distribution of one Auditor for each Division being made according to the scheme proposed by the Committee on the re-organization of Public Works, which has thus been strictly adhered to in that respect.

6. It will be seen from the scale now submitted, that it is not proposed to augment the salaries apportioned at present to each Auditor and Accountant, and that the additional Assistant Auditor asked for is to be a Deputy to the present Division Auditor, in order to help him in the posting up of the several books to be kept, (one set for each Range, consisting of a Journal, Ledger, Trial Balance, and Sub-Journal) but the Division Auditor's duties and responsibilities will not be lessened by this measure, for he will have to check *twelve* sets of Accounts for each Division, being the average number of Ranges in one, whereas he had formerly to deal with only *three* District Accounts. Though the grants for each year to be audited may not increase, the work of examination and posting is necessarily augmented, for where an entry of a sum drawn in a month from the Civil Treasury appeared formerly in *one item* in a District Account, and had to be checked with the Letter of Credit for the District issued monthly, such a transaction is now scattered over

Proceedings of the Madras Government, Public Works Department, 29th January 1866.

several Range Accounts, which have all to be booked and put together for the purpose of effecting a like check; and so in regard to other items of receipt and expenditure. To ascertain formerly the expenditure in a District under the five Budget heads, the District Account Current or Progress Report had simply to be referred to; now several Range Accounts Current and Progress Reports have to be first booked under the five Budget heads and added together to obtain the same results, as well as to compare with allotments or grants for the year which are authorized separately for each District and not for each Range.

7. As a stimulus to excite extra exertion on the part of the several Auditors and Accountants of this office to cope with the extra work above described, I beg to recommend sanction being accorded by Government to a prospective annual increase in their salaries on a graduated scale like that allowed under the Government of India's Circular No. 80 of 1865,

G. O. 26th Sept. 1865, No. 2,845.

which has been made applicable to all Account Offices throughout India, but which this Government have not yet been pleased to extend to this office. A reduced scale is, however, proposed for this Presidency with annual increases (to take effect from the current year when the new system was commenced) for only five years, and not running over ten years, as is the case in some instances in the scale of the Government of India, while the proposed increase will cost only Rupees 120 per annum, or a maximum of Rupees 600 at the close of five years, as the marginal note will show. If the scale were made to correspond with that of the Government of India, the present rates of pay of the several Accountants will have to be altered to correspond with the minimum scale allowed for all India, and these, as well as the maximum rates given therein, will result in a larger cost than that now proposed. A Statement showing the comparative cost of the two scales is submitted for the satisfaction of Government.

	Minimum. RS.	Annual increase. RS.	No. of years.	Maximum salary. RS.
Chief Accountant.	400	20	5	500
Accountant.	200	15	5	275
Do.	150	10	5	200
Do.	120	7	5	155
Do.	100	6	5	130
Do.	80	5	5	105

Monthly.

		RS.
1	Chief Accountant	20
1	Accountant...	15
2	Do. at Rs. 10 each ...	20
3	Do. at „ 7 „ ...	21
2	Do. at „ 6 „ ...	24
4	Do. at „ 5 „ ...	20
		120
		5 years.
	Total	600

8. The rates of annual increase are the same as those allowed in Circular No. 80 of 1865, limited in each case to five years, the lowest number allowed; but the grades of Accountants are increased to six, the number now existing in this Presidency. Only in the case of the Chief Accountant is the proposed maximum rate of pay (Rupees 500) higher than that allowed in Bengal (Rupees 450), where it rises from Rupees 350 to 450, at Rupees 20 per annum, for five years; and if the same rate of annual increase over present salary for a like number of years is to be accorded here it may be made special in favor of the present incumbent only, whose existing salary is Rupees 400, but it could be reduced to Rupees 350 on the next vacancy occurring. The present Chief Accountant is holding that appointment from July 1859, and had Rupees 300 for four years when he was promoted to Rupees 500, but

this was for a very short period, for the salary was cut down to Rupees 300 soon after on the re-organization of the Department, and the present rate was allowed from April 1865. He has thus had six years' experience in the appointment, and the small increase proposed for him, and for the other Accountants, for five years, will have the advantage of securing their continued services for that period at least without any inducement to seek advancement elsewhere.

9. The additional duty of passing travelling allowances at daily rates, besides mileage, &c., upon Inspection Reports rendered to this office, has been already remarked upon as a work which will need the services of one more Auditor, but it will also largely increase the work and responsibility of the present Head Auditor of the Salary Branch. When the pre-audit of salaries was transferred by the late Civil Paymaster to this office, three Auditors on Rupees 150, 120, and 50 were at the same time transferred* from that office without any extra cost to the State; but on the general reduction made of the Audit Office in May 1863, only one Auditor on Rupees 100, like that given for each Division was allowed, besides two Sub-Auditors on Rupees 60 and 50, at a cost of Rupees 210 in all, thus making a reduction of Rupees 110. The amount of Public Works Establishments to come under the audit of this Department was then fixed on a scale of Rupees 12,80,000 including fixed rates of travelling allowances, and doing away with Sub-Overseers; but the total cost has since increased largely, being for the current year Rupees 17,80,000, besides the audit of establishments for the control of the Railway and Irrigation Company's works, and for compensation on account of land taken up. The cost of Public Works Establishments alone for the ensuing year will probably be over 20 lakhs of Rupees on account of the changes in the Executive Branch sanctioned by the Government of India in Circular No. 80 and the substitution of daily rates of travelling allowances, and as the salary of the Auditor of the Divisions has been raised to Rupees 120, I beg that the salary of the Auditor of the Salary Branch be also equalized. This will make an increase of only Rupees 20 over the total sum for the additional hands above proposed, and make the aggregate increase Rupees 690, thus augmenting the present establishment from Rupees 2,600 to Rupees 3,290.

* *Vide* G. O. 27th March 1863, No. 777.

Original Scale.

	Rs.
1 Auditor of salary bills	150
1 Do. of travelling allowances and contingencies	120
1 Sub-Auditor	50
	320

Reduced Scale.

1 Auditor	100
1 Sub-Do.	60
1 Do.	50
	210

	Rs.
Budget Grant	16,13,000
Extra for Petty Establishments ...	80,000
Do. for Conservancy Establishments	87,000
Total ...	17,80,000
Railway	2,51,500
Irrigation	1,50,000
Total ...	21,81,500

10. The subjoined Memorandum will show that even with this addition my office will be on a much lower scale than any of the other Account Offices in the

Provinces under the Government of India, whilst the works and all forms, &c., are to be maintained exactly alike in all. The information given in this Memorandum has been obtained from the Accountant General, Public Works Department.

Provinces.	Budget Grant for 1865-66.	Cost of Controller's Office monthly and annual.		Percentage of Estbts. to Grant.	No. of Executive Dns. or Ranges.	Average cost per Dn. or Range.
	Rs.	Rs.	Rs.			Rs.
Bengal	99,31,803	5,585	67,020	·7	38	1,763
North West Provinces	91,51,803	6,150	73,800	·8	31	2,380
Punjab	62,03,609	3,510	42,120	·7	30	1,404
Central Provinces ...	31,34,500	1,855	22,260	·7	12	1,855
Oudh	19,58,000	1,310	15,720	·8	7	2,215
Rajahpootanah ...	13,25,000	970	11,640	·9	6	1,940
Hyderabad	11,44,000	570	6,840	·6	3	2,280
Madras	75,00,000	2,600	31,200	·4	91	342
Proposed Establishment*	... ..	*3,300	39,600	·5	91	435

A

Comparison of the results of the prospective graduated Scale proposed for Madras Controller's Office.

Scale of the Government of India as sanctioned in their Circular No. 8 of 1865.					Scale proposed for the Office of the Controller of Madras.					
Grades.	Minimum rate.	Annual Increase.	No. of years.	Total Increase.	Maximum rate.	Grades.	Minimum rate.	Annual Increase.	No. of years.	Total Increase.	Maximum rate.
Accountant, 1st Grade.	350	20	5	100	450	Accountant, 1st Grade.	400	20	5	100	500
Do. 2nd do ...	250	15	6	90	340	Do. 2nd do ...	200	15	5	75	275
Do. 3rd do ...	160	10	8	80	240	Do. 3rd do ...	150	10	5	50	200
Do. 4th do ...	80	7	10	70	150	Do. 4th do ...	120	7	5	35	155
						Do. 5th do ...	100	6	5	30	130
						Do. 6th do ...	80	5	5	25	105

Present Establishment in Bengal Presidency at above rates.

Grades.	No. of each Grade.	Minimum rate.	Total of each Grade.	Annual Increase.	No. of years.	Maximum rate.	Total Maximum of each Grade.	Total Increase.
Accountant, 1st Grade.....	2	350	700	20	5	450	900	200
Do. 2nd do.	4	250	1,000	15	6	340	1,360	360
Do. 3rd do.	3	160	480	10	8	240	720	240
Do. 4th do.	11	80	880	7	10	150	1,200	320
	20	.....	3,060	...	...	.....	4,180	1,120

Present Establishment in Madras with proposed graduated yearly increases.									Increase if given according to Bengal rates.		
Grades.	No. of each Grade.	Minimum rate.	Total of each Grade.	Annual Increase.	No. of years.	Maximum rate.	Total Maximum rate.	Total Increase.	Maximum rates.	Total Maximum of each Grade.	Total Increase.
Accountant, 1st Grade...	1	400	400	20	5	500	500	100	450	450	50
Do. 2nd do. ...	1	200	200	15	5	275	275	75	340	340	140
Do. 3rd do. ...	2	150	300	10	5	200	400	100	240	480	180
Do. 4th do. ...	3	120	360	7	5	155	465	105			
Do. 5th do. ...	4	100	400	6	5	130	520	120	150	1,650	570
Do. 6th do. ...	4	80	320	5	5	105	420	100			
	15	.....	1,980	...	...	.....	2,580	600	.....	2,920	940
									Increase of Madras Scale.....		600
									Saving		340

No. 710. ORDER THEREON, 29th January 1866, No. 337.

ESTABLISHMENT, No. 92.

1. On the 14th of August last the Controller of Public Works 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 Rupees 2,000 per mensem. As the present establishment costs only Rupees 2,600, the Government considered the proposed increase excessive, and not being satisfied with the necessity of any increase at all, or with the scale on which it was proposed to make it, they rejected the proposition, and at the same time expressed their opinion that with proper management and by taking care to avoid needless references, the work might be done with the existing establishment.

2. 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. His present proposals are on a much smaller scale than formerly and, if acceded to, will place his office on an effective footing.

3. The Controller's application will accordingly be laid before the Government of India, and, as the system of a gradual annual increase is not in force in this Presidency, the proposals of the Controller for extending it to his office will be left to the decision of that Government.

(Here enter No. 338, dated 29th January 1866.)

(True Extract.)

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

To the Controller of Public Works Accounts.

Ex'd. T. O'Conn.r.

Public Works Department. Statement of Increase to the Establishment of the Controller of Public Works Accounts.

6

Year	Charges. ordinary	Extraordinary	Total
.....	.....	.....	....

Extract from Home Dept. Govt. of India.

No.

Date.

Office to which the proposition refers.

Office of the Controller of Public Accounts

Nature of change.

Proposition.

Permanent Increase per month	Permanent Decrease per month	Temporary Increase per month	Temporary Period	Temporary Decrease per month	Temporary Period	Casual or extraordinary

Grounds of proposition.

Local Govt's recommendation

Orders of the Government of India &c.

Finance Department

Remarks

Remarks

Present Scale.		Proposed Scale.	
1 Chief Accountant	400	1 Chief Accountant	400
Book & Appropriation Branch		Book & Appropriation Branch	
1 Accountant	200	1 Accountant	200
1 Do	150	1 Do	150
1 Do	100	1 Do	100
1 Assistant Do	40	1 Asst Do	40
1 Do Do	40	1 Do Do	40
1 Do Do	40	1 Do Do	40
Salary Branch		Salary Branch	
1 Examiner of Bills	100	1 Examiner of Bills	120
1 Asst Do	60	1 Asst Do	80
1 Do Do	50	1 Do Do	60
		1 Do Do	50
Audit & Account Branch		Audit & Account Branch	
1 Division Auditor	120	1 Head Auditor	250
1 Sub Do	50	1 Division Do	120
1 Division Do	120	1 Asst Do	60
1 Sub Do	50	1 Sub Do	35
1 Division Auditor	120	1 Division Do	120
1 Sub Do	50	1 Asst Do	60
1 Division Auditor	100	1 Sub Do	35
1 Sub Do	40	1 Division Do	120
1 Division Do	100	1 Asst Do	60
1 Sub Do	40	1 Sub Do	35
1 Division Do	80	1 Division Do	100
1 Sub Do	30	1 Asst Do	50
1 Division Do	80	1 Sub Do	30
1 Sub Do	30	1 Division Do	100
1 Division Do	80	1 Asst Do	50
1 Sub Do	30	1 Sub Do	30
		1 Division Auditor	80
		1 Asst Do	40
		1 Sub Do	25
		1 Division Do	80
		1 Asst Do	40
		1 Sub Do	25
		1 Division Do	80
		1 Asst Do	40
		1 Sub Do	25
Correspondence Branch		Correspondence Branch	
1 Head Clerk & Examiner	60	1 Head Clerk & Examiner	75
1 Register Keeper	40	1 Do	60
1 Reader	20	1 Register Keeper	40
1 Record Keeper	30	1 Reader	15
1 Do	15	1 Record Keeper	25
1 Do	10	1 Do	20
1 Copyist	25	1 Do	15
1 Do	25	1 Despatcher	15
		1 Copyist	35
		1 Do	25
Office Servants		Office Servants	
1 Messenger	8	1 Messenger	20
1 Do	6	1 Do	8
1 Stamper	6	1 Stamper	6
2 Peons at 7 Rs	14	2 Peons at 7 Rs	14
6 Do at 6	36	6 Do at 6	36
1 Sweeper	6	1 Sweeper	6
	2600		3290

690

Vide letter to the Govt of India No of

Remarks

A

Comparison of the results of the prospective graduated scale proposed for Madras Controllers Office.

Scale of the Government of India as sanctioned in their Circular No 8 of 1865.						Scale proposed for the Office of the Controller of Madras.					
Grades	Minimum rate.	Annual increase	No of years	Total increase	Maximum rate	Grades.	Minimum rate	Annual increase	No of years	Total increase	Maximum rate
Accountant 1st Grade	350	20	5	100	450	Accountant 1st Grade	400	20	5	100	500
do 2d do	250	15	6	90	340	do 2d do	200	15	5	75	275
do 3d do	160	10	8	80	240	do 3d do	150	10	5	50	200
do 4th do	80	7	10	70	150	do 4th do	120	7	5	35	155
						do 5th do	100	6	5	30	130
						do 6th do	80	5	5	25	105

Present Establishment in Bengal Presidency at above rates

Grades	No of each Grade	Minimum rate	Total of each Grade	Annual increase	No of Years	Maximum rate	Total maximum rate of each Grade	Total increase
Accountant 1st Grade	2	350	700	20	5	450	900	200
do 2d do	3	250	1000	15	6	340	1360	360
do 3d do	3	160	480	10	8	240	720	240
do 4th do	11	80	880	7	10	150	1200	320
	20		3060				4180	1120

Present Establishment in Madras with proposed graduated yearly increases

Increase if given according to Bengal rates.

Grades	No of each Grade	Minimum rate	Total of each Grade	Annual increase	No of Years	Maximum rate	Total maximum rate of each Grade	Total increase	Maximum rate	Total maximum rate of each Grade	Total increase
Accountant 1st Grade	1	400	400	20	5	500	500	100	450	450	50
do 2d do	1	200	200	15	5	275	275	75	340	340	140
do 3d do	2	150	300	10	5	200	400	100	240	480	180
do 4th do	3	120	360	7	5	155	465	105			
do 5th do	4	100	400	6	5	130	520	120	150	1650	570
do 6th do	4	80	320	5	5	105	420	100			
	15		1980				2580	600		2920	940

Increase of Madras Scale saving — 600
— 340

Office of the Controller of Public Works Accounts.

No.	Designation	Present Establishment Salaries	Present Establishment Total	Revised Scale No.	Revised Scale Salaries	Revised Scale Total	Net Increase
1.	Chief Accountant		400.	1	400		"
	Books + Appropriation Branch						
1	Accountant	200		1	200		
1	Do	150		1	150		
1	Do	100		1	100		
1	Assistant Do	40		1	50		
1	Do	40		1	40		
1	Do	40		1	30		
7.			570.	7.		570.	"
	Salary Branch						
1	Examiner of Bills	100		1	100		
"	Do	"		1	80		
1	Assistant Do	60		1	60		
1	Do	50		1	50	210	
3.			210	4.		290.	
	Audit + Account Branch.						
"	Head Auditor	"	"	1		150.	
1	Division Auditor	120		1	120		
"	Assistant Do	"		1	60		
1	Sub Do	50.	170	1	35	215.	
1	Division Do	120		1	120		
"	Assistant Do	"		1	60		
1	Sub Do	50	170	1	35	215	
1	Division auditor	120		1	120		
"	Assistant Do	"		1	60		
1	Sub Do	50	170	1	35	215	
1	Division auditor	100		1	100		
"	Assistant Do	"		1	50		
1	Sub Do	40	140	1	30	180	
1	Division auditor	100		1	100		
"	Assistant Do	"		1	50		
1	Sub Do	40	140	1	30	180	
1	Division Auditor	80		1	80		
"	Assistant Do	"		1	40		
1	Sub Do	30	110	1	25	145	
1	Division Auditor	80		1	80		
"	Assistant Do	"		1	40		
1	Sub Do	30	110	1	25	145	
1	Division Auditor	80		1	80		
"	Assistant Do			1	40		
1	Sub Do	30.	110	1	25	145	
16			1120	25		1590	470.
	Correspondence Branch						
1	Head Clerk + Examiner	60		1	75		
"	Indexer	"		1	60		
1	Register Keeper	40		1	40		
1	Reader	20		1	15		
1	Record Keeper	30		1	25		
1	Do	15		1	20		
1	Do	10		1	15		
"	Despatcher	"		1	15		
1	Copyist	25		1	35		
1	Do	25		1	25		
"	Do	"		1	20		
8			225	11		345.	
	Office Servants.						
1	Mooches	8		1	8		
1	Do	6		1	6		
1	Stamper	6		1	6		
2 c 7	Peons	14		2 c 7	14		
6 c 6	Peons	36		6 c 6	36		
1	Sweeper	5		1	5		
12			75 300	12		75 420	120.
	Total		2600			3270	670.

26 Accountants
8 Clerks.
34.

36 Accountants
11 Clerks
47.

Office of the Controller of P.W. Accounts
Madras December 1865

Lieut Colonel Capt R.E.
Controller of P.W. Accounts.

Enclosure No. 2 to letter
from the Controller of
P.W. Accounts to the
Secretary to Government
D.O.W. dated 15th
December 1865 No. 2485.

PW 00 18/65

Duties performed by the Book and Appropriation Branches of the Controller's Office, Madras.

The Accounts and Returns formerly compiled in these Branches were as follows.		Monthly	Annually	Accounts to be now rendered.		Monthly	Annually
To Government.	Abstract of the Report of Progress of Expenditure in each District		1	12	To Government	Abstract of the Report of Progress shewing the Expenditure on new Works and Repairs in each Range under the five Budget heads compared with Grants	1	12
	Statement of works above Rs 20,000 in Estimated Cost		1	12				
	Statement of receipts and Expenditure of Bills received and passed in 2 parts (Form P)		1	12	To Government and Copy to Accountant General P.W.D.	Abstract Statements of the Cash and Stock receipts and Expenditure in each Range	4	48
	Appropriation Returns in 2 parts		1	12				
Half yearly to Govt.	List of unanswered References		.	2	—Do— —Do—	Appropriation Returns in 2 parts	1	12
To Government.	Administration Report		.	1	Quarterly to Government	Statement of the adjustment of former years Balances	.	4
	Detailed Report of Progress of expenditure on the new works and Repairs		.	1	Half yearly To Government	List of unanswered references and periodical Returns due	.	2
	Statement of Remunerative Public Works		.	1	To Government	Budget Estimate of P.W. Establishments including petty and Conservancy	.	1
	Statement of Works of Public Utility		"	1	—Do—	—Do— of P.W. Receipts	.	1
	Budget of Establishments		.	1	—Do—	Administration Report	.	1
	Statement of Adjustment of former years balances		.	1	To Accountant General P.W.D. and Copy to Government	Appropriation and Outlay account of Imperial funds with detailed statements of New Works, Repairs, Establishment & Tools and Plant	.	1
	To Accountant General, Madras.				To Government	—Do— —Do— of Local Funds	"	1
	Report of Cash Balances in each District	1	12		To Accountant General Madras	—Do— —Do— with Statement of Expenditure from each Funds	"	1
	Accounts Current of the Receipts and Expenditure of Imperial Funds	"	1		To Government	Statement of Remunerative works	"	1
	—Do— —Do— of Local Funds	"	1		—Do—	—Do— of Works of Public Utility	"	1
					—Do—	—Do— of lands acquired by members of P.W.	.	1
		5	70		To Accountt General Madras & Accountt General P.W.D.	Cash Balances Report shewing both Cash and Treasury Balances in each Range and in every Treasury	1	12
	Books kept in Each District					Accounts of State Expenditure on Railways	1	12
					To Accountant General P.W.D.	—Do— on Irrigation Company	1	12
	Abstract of the Receipts and Expenditure in each District Compiled from the 12 months Accounts Current for each District	No of Books	1			Schedules of transfers between other Provinces and Ranges	4	48
	Appropriation Return in 3 parts in the form given by the Accountant General P.W.D.	.	3				13	171
	Register of Allotments for each District and of transfers &c.	"	1			Books kept in each District	No of Books	
		.	5			Abstract Book of Receipts & Expenditure in each Range	.	1
						Provincial Journal, Ledger & Trial Balance Sheet posted from the Abstract Books &c.	"	3
						—Do— for State Expenditure on Railways	"	3
						—Do— for Irrigation and Canal Company	"	3
						Abstract Journal & Ledger with Civil Officers	"	3
						Appropriation Registers in 3 parts	.	9
						—Do— —Do— for Local works	.	1
						Register of Allotments for each District & of transfers	"	1
						Register of Letters of Credit issued	"	1
							"	24

Duties performed by the Audit and Account Department. Controller's Office.

(Previous to Sept 1865)

The following Periodical Returns and Accounts were received from each Superintending Engineer allowing on the average 3 Districts for each.

	No. received from one Division
Monthly Accounts Current	3
Do Reports of Progress	3
Do Statement form H	3
Do Do form O	3
Do Account Particulars of advances	3
Do Appropriation Returns	3
Do Estimates for funds	3
Monthly Accounts	21
	12
Annually	252.

(Since Sept 1865)

The following Periodical Accounts and Returns are now received from each Division allowing on the average 12 Ranges for each

	No. received from one Division
Monthly Cash Accounts Current	12
Do Stock Accounts Current, say from 6 Ranges	6
Do Reports of Progress	12
Do Schedule of Receipts	12
Do Schedule of Miscellaneous Advances	12
Do Stock Abstract Book part III	6
Do Contractor's Ledger	12
Do Petty Contractors account	12
Do Reports of Cash Balances	12
Do Abstracts of Civil Officers receipts and Expenditure	6
Do Appropriation Returns from three Districts	3
Do Estimates of Funds from Do	3
One Division Monthly Accounts	108
	12
Annually	1296.

Note. Besides the above, the Statements Form H were accompanied by Quarterly Bills for works of Rupees 2,000 and above, annual Bills for works below that sum and for all repairs which were examined and passed - Formerly the Account Current from each District was simply examined with the Progress Report as far as totals are concerned under each major head and with the Account Particulars of Advances and then transferred to the General Compiling or Books Branch. Each Range Account Current has now to be compared with the Estimate of Funds, the Treasury Officers' Certificates of balances, the Range Officers' Cash balance Reports and with the Schedules of Receipts and Miscellaneous Advances and then posted into regular Books (Journals and Ledgers) for each Range. The examination of the Progress Reports formerly was more simple, viz, to see that the expenditure was not on unsanctioned Works, and not in excess of Estimates, now the Division Auditor has to see that there are Special grants for each work, Imperial or Local, both of which are included in the same, and that appropriations have been made for every minor new work and repair and for all purchases of Tools and Stores by Supg. Engineers and all omissions and discrepancies have to be written upon. The Audit Department formerly had nothing to do with Appropriation Returns; for like Returns called by a different name (Return of Estimates Sanctioned by Local Authorities) were made up in the Estimate Department of the late Chief Engineer's Office and submitted to Government without the intervention of the Audit Department; now the latter has also to examine the Local Appropriation Returns rendered by Supg. Engineers and see that the sanctions accorded are under proper authority.

Besides the above, the vouchers which accompany the monthly Accounts are.

Treasury Officers Certificates of balances at the Credit of drawing account one from each Deputy Collector and Talukdar.

Receipts of Treasury Officers for payments into the Treasury.

Receipts of Civil Officers for Advances to them.

Receipts for all payments to Contractors either on Contract Certificates or Separate.

Receipts for all Miscellaneous payments including transfers.

Account Current of all Stock or Unserviceable Tools &c Sold.

Bills of Suppliers or Dealers for Bazar & other purchases.

Invoices of Stock and Tools transferred to other Ranges and Departments

Acquittance Rolls of all payments on account of the Regular Permanent Petty and Contingency Establishments with the passed Bills.

Account of Expenditure on Works under 200 Rs each.

Abstract of Station Books or Bills for works under 2,000 Rupees.

Completion Certificates and Reports.

Bills of Civil Officers for Expenditure by them.

The following Books were formerly kept by each Division Auditor

	No. of Books
General Number Register of all Bills received in a Division	1
Register of Bills for each District of the year's expenditure	3
Do of Estimates Sanctioned for execution in the year in Every District	3
Do of Appropriations passed against the Allotments for Minor New Works and Repairs	1
Do of Periodical Returns received	1
Do of Objectionable Bills returned	1
Total No.	10.

Note. Though the Quarterly Bills in the form of the Abstract Estimate under Sub heads of expenditure are now discontinued, the particulars of Sub heads in the same form are repeated in the Monthly Reports of Progress, the Examination of which has thus become increased fourfold - and though Annual Bills are discontinued, Monthly Bills or Abstracts of the Station Book are now sent which increases the labor twelve times as much - for these have to be examined in the same manner. The only difference now is that the Bills are not passed formally.

The following Books are now kept by each Division Auditor

	No. of Books
Journal of Cash & Stock Receipts and expenditure in each Range	12
Ledger and Trial Balance Sheet for Do	12
Sub Journal or Work Register for each Range in which each work above 200 Rupees is debited	12
Register of allotments and Appropriations for each Range	12
Register of Estimates Sanctioned for execution in each District with notes of the modifications and transfer of grants for each work	3.
Register of appropriations made out of allotments for minor New Works and Repairs	1.
Register of Periodical Returns received	1.
Register of Objectionable items in each District	3
Abstract Book of the expenditure by Civil Officers in a Division	1
Total No.	57

N. B. The Bill Registers have still to be kept until the balances of former years are fully adjusted and a Monthly Report of Audit is therefore continued to be made up besides Quarterly Reports to Government.

A comparison of the following numbers of Returns and letters will shew the increase in the Correspondence in the Current year as contrasted with previous years.

The Books kept in the Correspondence Branch upto 1st May 1865 were:-

No.	
1	General Number Register of all Government Orders, letters and Periodical Returns received daily.
1	Index of Government Orders and letters received daily.
1	Register of all letters and periodical returns despatched.
1	Index of all letters sent to Government and other Officers.
4.	
3.	Additional Books are being kept from 1st May 1865.
	1. General Register of all Periodical Returns and Vouchers received direct from Range Officers.
	1. Index of letters rec'd direct from Range Officers.
	1. Index of letters rec'd sent to --- Do ------
7. Books.	3

The number of letters and Periodical Accounts received as shewn by the Register of receipts is given below -

In 1863/64	7520.
In 1864/65	9403.
In 1865/66 for 7½ months or upto 13th December 1865	x 8200.

x Of this number 3202 were received from 1st July to 13th December 1865 or 5 Months, from Range Officers alone -

The number of letters and Periodical Returns sent are as follows -

In 1863/64	2710.
In 1864/65	3131.
In 1865/66 upto 13th December/65	3446. *

* Of this number the despatches in September, October and November alone amount to 1166, which shews that the despatches will increase considerably of which there is no doubt; for as yet the accounts only from May to July 1865 have been audited, and in these, Vouchers have not been gone into minutely, as they were first examined by the Superintending Engineers, but the Vouchers of the accounts from 1st August will have to be carefully scrutinized and this will lead to increased Correspondence.

Captain R.E.
Controller of P.W. Accounts

№ 2485.

Office of the Controller P. W. Accounts,
Madras, 15th December, 1865.

From Captain J. F. Fischer, R. E.
Controller, Public Works Accounts,

To Colonel C. A. Orr, R. E.
Secretary to Government
Public Works Department.

Sir,

I have the honor to forward herewith a Tabular Statement shewing a revised Scale of Establishment proposed for my Office, in place of that now allowed but reduced in cost from that submitted with my letter of the 14th August 1865 № 977 to the lowest possible Scale, so as to provide for the present immediate wants arising from the great increase in the duties performed and to admit of the arrears now existing in the current business being worked out speedily.—

2. The additional hands proposed in this Scale are one Assistant Auditor for each Division, one Superintendent or Head Auditor to aid in

Sheet

Enclosure in a letter from the Controller P. W. Accounts to the Secretary to Government P. W. Department dated 15th December 1865 № 2485.

№ 2485

in checking the Books posted by the Division Auditors, one additional Auditor or Examiner of Salary &c. Bills, to check the Travelling Allowance Bills with Inspection Reports and three extra Clerks for the Correspondence Branch, or 13 in all at a cost of Rupees 670 per month.-

3. The note in the margin will shew wh^ch Xo. the 13th instant, the progressive increase which has taken place in the Correspondence and returns rendered to this Office, and in those despatched from 1st May 1863 when the Department was placed on a new footing under a Controller. The increase in this year is remarkable owing to the Department having to correspond with 8 Superintending Engineers and 91 Range Officers, besides Civil Officers, while formerly it was restricted to Correspondence with Superintending Engineers alone

The number of letters and periodical Accounts received as shewn by the Register of Receipts.

In 1863/64. —— 7,528.
In 1864/65 —— 8,483.
In 1865/66 up to 13 December 1865 } 8208.

The number of letters and periodical Returns sent are as follows.

In 1863/64 —— 2718
In 1864/65 —— 3131.
In 1865/66 up to 13 December 1865 } 2446

respecting the Accounts &c rendered by them for the 20 Districts now submitted directly and independently by the 91 Range Officers.-

4. To enable the Government to see in a clear form the comparative increase in the present business of each Department, I have prepared a Statement describing the Accounts now rendered, the Books posted, and the Accounts compiled, contrasted with those formerly received and made up. A brief summary of which I subjoin.-

	Accounts received		Books Kept.		Accounts compiled		
	Formerly Annually No	Now Annually No	Formerly Annually No	Now Annually No	Formerly Annually No	Now Annually No	
Divisional Account and Audit Branch for Primary Audit and posting up of Books	252	1296	10	57	"	"	
Book and Appropriation Branch final Examination and compilation	"	"	5	24	70	171	

5. The Divisional Audit Branch when first formed in May 1863 on its present footing to audit the Accounts and Bills rendered by Superintending Engineers was allowed Eight Auditors'

on Rupees 100 each, and Eight Sub Auditors on Rupees 30 each. This uniformity in the rates of pay not being consistent with the amount of expenditure and consequent increase of work in some Divisions over others was pointed out and a modified Scale was sanctioned without involving any increase in the total cost. The Sub Auditors Salaries were however raised from Rupees 30 to 40 each, and a modification of the same on a like graduated Scale was at the same time sanctioned. The average expenditure in each Division in the past two years during which Accounts were rendered by Superintending Engineers is given in the margin to shew comparatively

For Eight Circles of Superintendence.	
Former Scale.	Present Scale.
8 Auditors on Rs 100 each or in all ——— 800.	3 Auditors @ Rs 120 each — 360. 2 Do @ 100 — — 200 3 Do @ 80 — — 240 800
8 Sub Do on Rs 40 each or in all ——— 320.	3 Sub Auditors @ Rs 50 each — 150 2 Do @ 40 — — 80 3 Do @ 30 — — 90 320.

Years	Expenditure Imperial & Local		Divisions	Ranges
	Two Years	Average		
1863/64	900185	863,103	1st	12
1864/65	862662			
1863/64	617,621	631,341	2d	11
1864/65	645,061			
1863/64	625132	572,191	3d	13
1864/65	519,250			
1863/64	11,71,168	12,56,343	4th	14
1864/66	1341518			
1863/64	526,245	611,738	5th	8
1864/65	697,231			
1863/64	448430	637,851	6th	10
1864/65	827,272			
1863/64	863545	948,396	7th	14
1864/65	10,33,248			
1863/64	337,158	331,004	8th	9.
1864/65	324,850			

the great diversity in the total of the sums spent, as also in the number of Ranges comprised within each, which justified the division of the Auditors in the manner shewn above as the best mode of regulating their Salaries, the distribution of one Auditor for each Division being made according to the scheme proposed by the Committee on the re-organization of Public Works which has thus been strictly adhered to in that respect.

6. It will be seen from the Scale now submitted that it is not proposed to augment the Salaries apportioned at present to each Auditor and Account-ant, and that the additional Assistant Auditor asked for is to be a Deputy to the present Division Auditor in order to help him in the posting up of the several books to be kept, (one set for each Range consisting of a Journal, Ledger, Trial Balance and Sub Journal) but the Division Auditor's duties and responsibilities will not be lessened by this measure for he will have to check 12 sets of Accounts for each Division being the average number

of

of ranges in one, whereas he had formerly to deal with only three Distinct Accounts. Though the grants for each year to be audited may not increase, the work of examination and posting is necessarily augmented, for where an entry of a sum drawn in a month from the Civil Treasury appeared formerly in one item in a District Account, and had to be checked with the letter of Credit for the District issued monthly, such a transaction is now scattered over several Range Accounts which have all to be booked and put together for the purpose of effecting a like check; and so in regard to other items of receipt and expenditure. To ascertain formerly the expenditure in a District under the five Budget heads the District Account Current ~~and~~ Progress Report had simply to be referred to, now several Range Accounts Current and Progress Reports have to be first booked under the five budget heads and added together to obtain the same results, as well as to compare with Allotments or Grants for the year which are authorized separately for each District and not for each Range.

16

7. As a stimulus to special exertion on the part of the several Auditors and Accountants of this Office to cope with the extra work above described, I beg to recommend sanction being accorded by Government to a prospective Annual increase in their Salaries on a graduated Scale like that allowed under the Government of India's Circular No 80 of 1865 which has been made applicable to all Account Offices throughout India, but which this Government have not yet been pleased to extend to this Office. A reduced Scale is however proposed for this Presidency with Annual increases (to take effect from the Current year when the New System was commenced) for only five years, and not running over 10 years as is the case in some instances in the Scale of the Government of India, while the proposed increase will cost only Rupees 120

G.O. 26 Sept 1865. No 2845.

	Minimum	Annual Increase	No of Years	Maximum Salary.
Chief Accountant	400	20	5	500.
Accountant	200	15	5	275
Do	150	10	5	200
Do	120	7	5	155
Do	100	6	5	130.
Do	80	5	5	105.

Monthly

1. Chief Accountant			20.
1. Accountant			15
2	Do	@ 10 each	20.
3	Do	@ 7 "	21.
4	Do	@ 6 "	24
4	Do	@ 5 "	20
			120
			5 Years.
		Rs	600

per Annum or a maximum of Rupees 600 at the close of five years as the marginal note will shew. If the scale were made to correspond with that of the Government of India, the present rates of pay of the several Accountants will have to be altered to correspond with the minimum scale allowed for all India, and these, as well as the maximum rates given therein will result in a larger cost than that now proposed. A Statement shewing the comparative cost of the two Scales is submitted for the satisfaction of Government.

8. The rates of Annual increase are the same as those allowed in Circular No 80 of 1865 limited in each case to 5 years the lowest number allowed, but the grades of Accountants are increased to six, the number now existing in this Presidency. Only in the case of the Chief Accountant is the proposed maximum rate of pay (Rs 500) higher than that allowed in Bengal (Rs 450) where it rises from Rupees 350 to 450 at Rupees 20 per Annum

for 5 Years, and of the same rate of Annual increase over present Salary for a like number of years is to be accorded here it may be made special in favor of the present incumbent only whose existing Salary is Rupees 400. but it could be reduced to Rupees 350 on the next vacancy occurring. The present Chief Accountant is holding that appointment from July 1859 and had Rupees 300 for 4 years when he was promoted to Rupees 500 but this was for a very short period for the Salary was cut down to Rupees 300 soon after on the re-organization of the Department, and the present rate was allowed from April 1865. He has thus had six years experience in the Appointment and the small increase proposed for him, and for the other Accountants, for 5 Years will have the advantage of securing their continued Services for that period at least without any inducement to seek advancement elsewhere.

9. The additional duty of passing Travelling Allowances at daily rates besides Mileage pending Inspection Reports rendered to this Office has

Chief

been already remarked upon as a work which will need the services of one more Auditor, but it will also largely increase the work and responsibility of the present Head Auditor of the Salary Branch. When the pre-audit of Salaries was transferred by the late Civil Paymaster to this Office, three Auditors on Rupees 150. 120 and 50 were at the same time transferred from that Office. × Vide G.O. 27th March 1863 № 777. without any extra cost to the State, but on the general reduction made of the Audit Office in May 1863 only one Auditor on Rupees 100, like that given for each Division was allowed, besides two Sub Auditors on Rupees 60 and 50, at a Cost of Rupees 210 in all, thus making a reduction of Rupees 110. The amount of P. W.s Establishments to come under the Audit of this Department was then fixed on a Scale of Rupees 12,80,000. including fixed rates of Travelling Allowances and doing away with Sub Overseers but the total cost has since increased largely being for the Current year Rupees 17,80,000 besides the audit of Establishments for the Control of the Railway and Irrigation Companys works, and for compensation on account of land taken up. The cost of Public Works Establishments alone for the ensuing year will probably be over 20 lacs of Rupees on account of the changes in the Executive Branch sanctioned by the Government of India in Circular № 80 and the substitution of daily rates of travelling Allowances, and as the Salary of the Auditor of the Divisions has been raised to Rupees 120, I beg that the Salary of the Auditor of the Salary Branch be also equalized. This will make an increase of only Rupees 20 over the total sum for the additional hands above proposed and make the aggregate increase Rupees 690, thus augmenting the present Establishment from Rupees 2600 to Rupees 3290.

Original Scale	
1. Auditor of Salary Bills	150
1. Do of Travelling Allowances and Contingencies	120
1. Sub Auditor	50
	320.
Reduced Scale	
1. Auditor	100
1. Sub Do	60
1. Do	50
	210

Budget Grant	Rs 16,13,000.
Extra for Petty Establishments	80,000
Do for Conservancy Establishments	87,000
	Rs 17,80,000
Railway	251,500
Irrigation	150,000
Total	21,81,500.

10. The subjoined Memo: will shew that even with this addition my Office will be on a much lower scale than any of the other Account Offices in the Provinces under the Govt of India whilst the works and all forms &c are to be maintained exactly alike in all. The information given in this Memo: has been obtained from the Accountant General P.W. Dept.

Provinces	Budget Grant for 1865/66.	Cost of Controllers Office Monthly and annual		Percentage of Col 4 to Grant	No of Cl. 2d or Ranges	Average cost of Cl. 2d or Ranges
Bengal	99,31,803	5585	67,020	·7	38	1763
N.W. Provinces	91,51,803	6150	73,800	·8	31	2380
Punjab	62,03,629	3510	42,120	·7	30	1404
Central Provinces	31,34,500	1855	22,260	·7	12	1855
Oudh	19,58,000	1310	15,720	·8	7	2245
Rajpootanah	13,25,000	970	11,640	·9	6	1940
Hydrabad	11,44,000	570	6840	·6	3	2280
Madras	75,00,000	2600	31,200	·4	4	7800
Proposed Estabt		3300	39,600	·5	4	9900

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

Capt R.E.
Controller P.W. Accts

Estab. No. 337 — Pub. Works Dep.

Proceedings of the Madras Government
Under date the 29th Jany 1866

Read the following

From the Controller of P.W. Accounts.
Submits revised scale of Office establishment reduced to the lowest possible amount with explanatory statements and remarks

T. E. 15th Decr. 1865
No. 2485

On the 11th 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

that he required an augmentation of numbers to the extent of no less than twenty persons at an additional cost of Rupees 2000 per mensem. At the present establishment costs only Rupees 2,500 the Government considered the proposed increase excessive, and not being satisfied with the necessity of any increase at all, or with the scale on which it was proposed to make it, they rejected the proposition, and at the same time expressed their opinion that with proper management and by taking care

care to avoid needless references, the work might be done with the existing establishment.

Since then the Controller has frequently alluded to the difficulties 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. His present proposals are on a much smaller scale than formerly

and if acceded to, will place this Office on an effective footing.

The Controller's application will accordingly be laid before the Government of India, and as the system of a gradual annual increase is not in force in their Presidency the proposals of the Controller for extending it to his Office will be left to the decision of that Government.

Copy
3258

No 709 Ext 30 Aug 1865

To the Comptr

Dept 31st January

Recd Jan 1866

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p[er] V 1866 Do[ito]
Pay[ment] of Gov[ernor] for Jam[aica]

No 337

p[er] m[ail] of the 11 Gove
D[ate] 29 Jan[uar]y 66

Office Establishment
of the Controller of P.W. &c.
. Comm[issio]n — Passing orders on
the application for an increase
of £690 per annum to —,
also for a gradual annual
increase.

No 709 & 711