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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	696	Press	<i>Original</i>
B.P. No.		Mis.	
Dated	12 - 3 -	1875	
		195-	

Not to be folded or roughly handled

No 307 Read the following letter from T. MOSS, Esq, Controller of Public Works Accounts, to Colonel G. W. WALKER, R E, Secretary to Government, Public Works Department, dated Madras, 12th January 1875, No. 8,856.—

As directed in the orders of Government quoted in the margin, I have the honor to submit, herewith, a statement showing the cost of re-organizing the Account Establishment of the Public Works Department in this Presidency.

No 3,103 C, of 31st October 1874
,, 2 of 4th January 1875

1 Note
1 Statement

2. In a separate Note which accompanies the statement, I have entered into particulars which will enable the Government to judge of the proposals put forward by me. I need not in this letter repeat the facts stated in the Note which will, no doubt, receive the careful and favorable consideration of Government.

3. The result of the proposals now made may be briefly described as requiring an increase of Rupees 4,012-8-0 per mensem, Rupees 3,030 being on account of the Range Offices and Rupees 982-8-0 on account of the office of the Controller of Public Works Accounts. As compared with the past and present scales, the increase is undoubtedly large, but I trust that this important matter will be considered from a higher point of view than that of difference of cost. Economy in the past was certainly secured, but no one, with a knowledge of the state of the accounts, will deny that it was at the expense of all that gives value to accounts. I venture to hope that I shall not be disappointed in the belief that the Government will not only sanction the new scheme, but share my regret that some such scheme was not demanded by, or suggested to, Government before.

4 For reasons explained in my letter, No 7,891, of the 4th December 1874, I have not consulted the Accountant-General of the Public Works Department, but this is of little consequence, for, as it is the duty of the Accountant-General to report on such proposals as now put forward when received in the Public Works Secretariat of the Government of India in which he holds the position of Deputy Secretary, the present scheme is sure to be reviewed for the information of the Government of India by that officer. I beg, therefore, to recommend that the scheme be submitted to the Government of India with a copy of my "Note" and of this letter.

5 I should mention that the present scheme is not necessitated by any thing peculiar in the accounts of Irrigation Works. Accuracy and method are necessary in all accounts, and, therefore, no extra charge beyond that directed to be made in Section IV of Government Order, No 2,991-A, of the 20th October 1874, should, in my opinion, be made against the funds granted for Irrigation Works.

Proceedings of the Madras Government,

Statement showing the present Scale of Accountants and that proposed for the 74 Ranges of the Madras Presidency Accompaniment to

EXTRACT FROM PUBLIC WORKS DEPARTMENT OF GOVERNMENT OF INDIA		Office to which the position refers	NATURE OF CHARGE				
No	Date.		Present Scale	Proposed Scale			
			Accountants attached to Ranges				
		No 1 at Rs 90	Rs 90	4th Grade, No 10, at Rs 132 8 0	Rs 1,325	A 0	P 0
		" 1 at " 80	80	5th " " 54 at " 92 8 0	4,995	0	0
		" 8 at " 70	560	6th " " 10 at " 55 0 0	550	0	0
		" 29 at " 60	1,740				
		" 25 at " 50	1,250				
		" 7 at " 40	280				
		" 3 at " 30	90				
		74	4,090	No 74		6,870	0 0
				" 10 Apprentices			
				Controller's Office Accountants			
		No 1 at Rs 300	Rs 300	1st Grade, No 1, at Rs 375 0 0	Rs 375	A 0	P 0
		" 1 at " 275	275	2nd " " 2 at " 256 4 0	512	8	0
		" 5 at " 150	750	3rd " " 6 at " 172 8 0	1,035	0	0
		" 1 at " 120	120	4th " " 8 at " 132 8 0	1,060	0	0
		" 6 at " 110	660	5th " " 10 at " 92 8 0	925	0	0
		" 1 at " 100	100	6th " " 13 at " 55 0 0	715	0	0
		" 12 at " 80	960				
		" 4 at " 60	240				
		" 6 at " 50	300				
		" 3 at " 45	135				
		40	3,840	No 40	Total	4,622	8 0
				Clerks			
		No 1 at Rs 100	100				
		" 1 at " 70	70				
		" 3 at " 45	135				
		" 6 at " 40	240				
		" 5 at " 35	175				
		" 8 at " 30	240				
		" 4 at " 25	100				
		" 6 at " 20	120				
		" 3 at " 16	48				
		" 2 at " 15	30				
		39	1,258				
				Scale cannot at present be fixed according to rate of pay, &c—see paragraph 12 of the Note accompanying Controller's letter, No. 8,856, dated 12th January 1875		1,458	0 0
						Total Increase	

MADRAS,
12th January 1875.

Public Works Department, 12th March 1875

and the Office of the Controller of Public Works Accounts in the Public Works Department
Controller's letter, No 8,856, of the 12th January 1875

PERMANENT		TEMPORARY			Grounds of Proposition	Local Government's recommendation	ORDERS OF THE GOVERNMENT OF INDIA		
Increase per Month	Decrease per Month	Period	Increase per Month	Period			P W Dept	Financial Department	
Rs.	Rs.		Rs.				Remarks	Remarks	Orders
		110 rising to 140 in 5 years							
		70 do 100 do.							
		40 do 6 do							
2,780	250	— 20 to 25							
		800 rising to 400 in 5 years							
		200 do 275 do							
		150 do 180 do							
		110 do 140 do							
		70 do 100 do							
		40 do 60 do							
782½									
200									
4,012½									

(Signed) T MOSS,
Controller of Public Works Accounts

Proceedings of the Madras Government, Public Works Department,
12th March 1875.

Note to accompany letter, No. 8,856, dated the 12th January 1875, from the Controller of Public Works Accounts, Madras.

As at present constituted, the Public Works Department in this Presidency is composed of 76 distinct charges from which accounts are submitted to the Controller of Public Works Accounts. Of these 76 charges, two are self-supporting, being Public Works Workshops (one at Madras and the other at Dowlaiswaram), and will, therefore, be excluded in considering the present and proposed scales of the Account Establishment.

2 We have then to deal with 74 charges or ranges. But before proceeding further, I think it necessary to remark that, having been directed by Government to submit proposals for re-organizing the Account Establishment of the several existing ranges, I shall not advance proposals which I otherwise would put forward, believing as I do that, by treating a large number of our present ranges as sub-divisions, the engineering control would hardly be less effective while the cost of the Account Establishment would certainly be less than is necessary under the present arrangement which, whatever else its advantages may be, has undoubtedly one great drawback, viz, that the numerous scattered Range Officers do not get the personal assistance and advice of officers of the Account Branch which it would be possible to give were the executive charges reduced in number.

3. Attached to each of the 74 ranges there is some one who is regarded as the Accountant. In most cases these men are called Head Accountants, having under them others who are called Assistant Accountants, but are really Copyists or Clerks, while in a few ranges the men responsible for the accounts are styled Clerks. It will be convenient for consideration of the subject of Accountants to regard the several ranges as having an Accountant each, and to consider the so-called Assistant Accountants as Clerks, which, in point of fact, they are and must, as such, be retained for the ordinary or general work in Range Offices. The Accountants at present attached to the 74 ranges are paid at different rates as shown in the following table —

	Number of Accountants	Rate of Salary	Monthly Cost
		RS	RS
	1	90	90
	1	80	80
	8	70	560
	29	60	1,740
	25	50	1,250
	7	40	280
	3	30	90
Total ...	74	...	4,090

4. The above is a very poor scale indeed, considering what is expected in respect to accounts of the Public Works Department, and it is no wonder that the aid which Executive Officers have a right to expect from their Accountants is seldom, if ever, obtained. There is no question that we have, for the most part, very hard-working men, many of whom, as I have been assured, do not know what it is to have a holiday, even on a Sunday. But this painstaking, this drudgery, while preventing arrears, does not secure that intelligent, accurate, and systematic working, without which Executive Officers must continue to feel that they cannot do justice to their work, for if they strive by personal attention in the office to keep their accounts, in something like the order in which accounts should be kept, they have the uncomfortable feeling that out-door engineering work is being neglected.

5 It is in my opinion absolutely necessary for the good of the public service that we should have a better class of men for the Accounts Branch of the department. I believe that it is not

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12th March 1875.

necessary in all cases in this Presidency to pay at the rates common in other parts of India, but it is necessary that the scale of pay for Accountants should be far more liberal than it is at present. Not only should the scale be such as to tempt a better class of men to join the department, but also such as to induce them to continue in the department, and not, in after years, to look for advancement elsewhere. The scale that I propose is lower than that adopted in other parts of India, but I believe it is sufficiently liberal for this Presidency, and that the progressive arrangement of it is very desirable. My proposal will be understood from the following detail which refers to the entire Account Branch, that is, to the Accountants in the Controller's Office and the Range Offices —

1st grade, Rupees 300, rising to Rupees 400 in 5 years, 20 Rupees each year	
2nd " " 200 " " 180 " 6 " "	15 " "
3rd " " 150 " " 140 " 6 " "	6 " "
4th " " 110 " " 100 " 6 " "	6 " "
5th " " 70 " " 60 " 4 " "	4 " "
6th " " 40 " " " " " " "	

6 I propose that the 1st, 2nd, and 3rd grades shall be for the Controller's Office only, and that the 4th, 5th, and 6th grades shall be common to the Controller's Office and to the Range Offices—an arrangement which will allow of transfers being made from the Controller's Office to Range Offices, and vice versa, whenever such transfers may be considered necessary, or desirable. Further on I shall refer to the Controller's Office, and will now describe how I propose to apply the above scale to the ranges. The highest grade for a Range Accountant will be that having a salary of Rupees 110, rising to Rupees 140 in 5 years, while the lowest grade will have a salary of Rs 70, of Rupees 40, rising to Rupees 60, the intermediate grade being that to which a salary of Rs 70, rising to Rupees 100, is attached. I do not think it desirable to regulate grades according to ranges, but to have a certain number of Accountants in each grade, so that the total number of all grades shall agree with the total number of ranges, for a scale so arranged will allow of the Accountants being posted according to their usefulness, &c, and the importance, &c, of the ranges. For example, a range may, owing to the works in progress in it, be more important in one year than it was during the previous year, and such a change may render it desirable to transfer a more experienced Accountant to the range.

7 I propose that our 74 Range Accountants be classed as follows —

10 in the 4th grade.
54 " 5th "
10 " 6th "

In comparing the cost of the present scale with that of the proposed scale, the monthly charge for the latter should, according to Financial Department Resolution of the Government of India, No 323, of 12th January* 1872, be calculated and shown as follows —

* Gazette of India of 13th January 1872, page 28

	RS
4th grade, No 10, at Rupees 132-8-0	1,325
5th " " 54, at " 92-8-0	4,995
6th " " 10, at " 55 0-0	550
Total	6,870

or Rupees 2,780 more than the cost of the Range Account Establishment according to the present scale. To this should be added Rupees 250 for 10 apprentices. I propose that apprentices should get from 20 to 30 rupees per mensem, and that salary shall not commence till three months after employment. During this period of probation (which I am certain will be no bar to candidates coming forward) we shall know whether the young men are likely to turn out well, and

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12th March 1875.

whether they have decided to remain in the department To give pay from the commencement of the apprenticeship would, in my opinion, lead to abuse by idle youths having no serious intention of serving in the department and only caring for the few rupees to be got for a few months' service as apprentices

8 I need hardly say that men will not be advanced nor appointed as Accountants till they pass examinations, or give actual proof of their ability to perform the duties expected of them The Principal of the Madras Civil Engineering College prepares papers for the examination of Accountants in other parts of the country (Mysore), &c, and it is to me surprising that these papers have never been used in the Presidency in which they are framed It will, in future, be the duty of the Controller of Public Works Accounts to see that full advantage is taken of the means available to test the qualifications of those who may seek to enter the Accounts Branch of the department on the adoption of the scheme now proposed Of course, it will be understood that the proposed yearly increase to salary will not be given as a matter of course, but only for approved service and with the sanction of the Controller of Public Works Accounts, also that the proposed scale, if sanctioned, will take some time to work out, and that the present incumbents have no claim to the advantages of the new scale from which they will be excluded, like outsiders, until they prove their fitness for the duties required of them

9 I shall now make proposals for the office of the Controller of Public Works Accounts which at present costs monthly—

For Accountants	3,840
Do Clerks	1,258
Do Office Servants	102
Total	5,200

Hitherto there has not been a very clear distinction between Accountants and Clerks, for no examination has been required of the former, and probably there are some among those who are classed as Clerks who are more deserving of the title of Accountant than the Auditors and Sub-Auditors who, in virtue of their position, &c, are classed as Accountants The following is perhaps as close a distinction as can well be made between the two branches of the office —

Accountants.

1 at Rupees 300	300
1 at .. 275	275
5 at .. 150	750
1 at .. 120	120
6 at .. 110	660
1 at .. 100	100
12 at .. 80	960
4 at .. 60	240
6 at .. 50	300
3 at .. 45	135
Total Accountants 40 and cost	3,840

10 I would retain the present number (40) of Accountants, that number being at the rate of one for every two ranges with one additional for Civil Officer's accounts and one extra for the Presidency It is according to this arrangement that scales are fixed in other parts of India Of course, in dealing with ranges in the Controller's Office, the full number (76), including the two workshops, must be considered

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12th March 1875

According to the scale proposed in the 5th paragraph, the monthly cost of 40 Accountants will amount to Rupees 4,622-8 0 as per the following detail —

	RS	A	P
1st grade, No 1, at Rupees 375 0-0	375	0	0
2nd 2, at .. 256-4 0	512	8	0
3rd 6, at .. 172 8-0	1,035	0	0
4th 8, at .. 132 8 0	1,060	0	0
5th 10, at .. 92 8-0	925	0	0
6th 13, at .. 55 0-0	715	0	0
No 40	4,622	8	0

or Rupees 782-8-0 more than the present scale

11 The establishment of Clerks at present costing Rupees 1,258 per mensem consists of 39 men paid at the following rates —

	RS
1 at Rupees 100	100
1 at .. 70	70
3 at .. 45	135
6 at .. 40	240
5 at .. 35	175
8 at .. 30	240
4 at .. 25	100
6 at .. 20	120
3 at .. 16	48
2 at .. 15	30
No 39	1,258

12 I am not satisfied with the present arrangement in respect to the establishment of Clerks and reform in the record branch of the office is most necessary. I am unable at present to propose a revision of this portion (Clerks) of the establishment, but, as the necessary revision will certainly increase the present cost, I beg that Rupees 200 additional may be granted for the purpose, pending a full and detailed report of the future classification which I shall submit as soon as I can find time to go thoroughly into the subject My intention is, if possible, to reduce numbers and to increase pay, in order to get a somewhat superior class of men As stated by me in the previous communication, there are some men in both branches (Accountants and Clerks) who

*No 7,891 of the 4th December 1874

must be removed from this office to make way for younger and more efficient men

13 If the above proposals be sanctioned, the increase to this Office Establishment will be Rupees 982-8-0 which is somewhat less than the sum (Rupees 1,000) I assumed in making the proposal contained in my letter, No 7,891, of the 4th December 1874 In that letter I referred to the cost of the establishment of the Controller's Office in the Bombay Presidency, and I may here state that the cost of my Office Establishment, as now proposed, is considerably less than that of Bombay which, as remarked in my letter above quoted, is the only Presidency with which we may fairly compare cost. The above-mentioned increase of Rupees 982 is not to that extent in excess of the increase of Rupees 1,352 sanctioned by the Government of India in September 1873 on the application submitted by my predecessor It will be remembered (see G O, No 1,243-D, of 8th May 1874) that the Madras Government, in permitting the increase of Rupees 1,352 to be utilized, directed that the separate charge of Rupees 550, which had previously been placed under local, should be met from, and included in, the sum of Rupees 1,352, so that the increase which my proposal involves is Rupees 432 only—a mere trifle compared with the

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12th March 1875

great improvement contemplated in the way of securing properly qualified men by the introduction of a more liberal scale of pay, &c

14 As in the case of the Range Establishment (paragraph 8) so with the establishment of the Controller's Office, present incumbents will not be regarded as having any claim to the higher rates of pay until, like outsiders, they give proof of being fully qualified. It will be long before the new scale is fully introduced, for by degrees only well qualified men be found, and, therefore, to secure such men when they do offer, it will be necessary sometimes to temporarily increase the numerical strength of the Office Establishment, an arrangement which, I trust, the Government will be pleased to sanction, on the understanding that there shall be no increase in the total amount that may be sanctioned for the new scale. As proper men are got, old and inefficient men will be recommended either for pension, or they will be transferred to the establishment of Clerks for employment on duties suited to their qualifications.

15 I have referred to the Government of India scale of Accountants as higher than that proposed by me, and I may, therefore, detail that scale here. It consists of four grades, viz —

1st grade from Rupees	350 to 450
2nd „ „ „	250 to 350
3rd „ „ „	160 to 240
4th „ „ „	80 to 150

MADRAS,
12th January 1875

(Signed) T MOSS,
Controller of P W Accounts

No. 308.

Minute by the Hon. W. ROBINSON, C. S. I.
(Here enter 1st February 1875)

I ADVISE the peremptory refusal of this scheme.

2 The draft shows the ludicrous disproportion between the cost of accounting in the first instance in the Provinces, and auditing the same sums in the Controller's Office. If changes take the right direction, the Audit Department would be cut down below the figures at which it now stands and savings here might be added to the pay of Range accountants. Be this as it may, I object to add to charges and can see no good in remitting the papers to the Controller for further consideration. I would lay down the scale and insist on its execution.

3 I have carefully compared the rates of pay in Taluq* and Collectors' Offices of Account with those of Range Offices, and those of the Account Department of the Board of Revenue and of the Accountant-General's Office with those of the Controller's Office; and I can see nothing to justify the Controller's desire to raise existing salaries and fix rates of pay throughout the service which are uncalled for in this Presidency.

4 The establishment of the Controller which it is proposed to revise costs at present Rupees 3,840, viz. —

	RS
Nine higher appointments	1,555
Thirty-one lower do	2,285
	3,840

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12th March 1875

He proposes to increase the pay—without adding to the number of either—

	RS	A	P.
Of the former to	1,922	8	0
Of the latter to	2,700	0	0
	4,622	8	0

thereby causing a monthly increase of Rupees 782-8-0 and annual increment of Rupees 9,390. It is unreasonable.

5 The following scale might be adopted or suggested —

Present	Proposed
1 on Rs 300	1 on Rs 300
1 on „ 275	1 on „ 250
	1 on „ 200
	1 on „ 170
	1 on „ 150
5 on „ 150	1 on „ 140
	1 on „ 130
	1 on „ 120
1 on Rs 120	1 on „ 110
1 on „ 110	
9	Proposed 9 on Rs 1,570
	Present cost „ 1,555
	Increase „ 15

6 The lower appointments might be graded as follows —

Present	Proposed
5 on Rs 110	5 on Rs 100 = Rs 500
1 on „ 100	5 on „ 90 = „ 450
12 on „ 80	5 on „ 80 = „ 400
4 on „ 60	5 on „ 70 = „ 350
6 on „ 50	5 on „ 60 = „ 300
3 on „ 45	6 on „ 50 = „ 300
31	31 „ 2,300
	Existing scale „ 2,285
	Increase „ 15

We have here an increase of Rupees 30 per month, or Rupees 360 a year, instead of the Controller's preposterous increase of Rupees 9,390 in cost without getting the use of a single pair of hands in addition.

7. We have next to deal with a proposed addition of one-third of a lakh for up-country hands in Range Offices, again without adding a single hand to the establishment.—

	RS
The existing cost of seventy-four Range Accountants	4,090
Controller proposes for the same	6,870
	Increase „ 2,780
	Increase per annum „ 33,360

8. I have examined the scales of up country offices and see no reason for larger total cost. If the men are inefficient it is because they have been neglected.

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12th March 1875.*

by District Engineers and Controllers. Higher pay will not give better men, or indeed any other men than what we have. The way to obtain efficiency is by insisting on better instruction and control, not by spending larger sums of money on the same inefficient hands.

9. If graded as follows there would be a fair average pay all round for Range Accountants adapted to the work of ranges —

Present	Proposed
1 on Rs 90	2 on Rs 100 = Rs 200
1 on „ 80	2 on „ 90 = „ 180
8 on „ 70	2 on „ 80 = „ 160
29 on „ 60	10 on „ 70 = „ 700
25 on „ 50	24 on „ 60 = „ 1,440
7 on „ 40	24 on „ 50 = „ 1,200
3 on „ 35	10 on „ 40 = „ 400
74	74 Rs 4,280
	Present scale Rs 4,090
	Increase monthly .. Rs 190
	Annually Rs 2,280

Controller's Office
Range Offices

Rs 360
2,280
2,640

10 I would substitute this moderate increase of Rupees 2,640 for the Controller's proposal to add Rs 43,650 to the cost of account and audit

(Signed) W ROBINSON.

1st February 1875.

No 309

Note by His Excellency the Governor.
(Here enter 6th February 1875.)

No 310

Note by the Hon. J. D SIM, C. S. I.
(Here enter—February 1875)

No 311.

ORDER THEREON, 12th March 1875, No 696

ESTABLISHMENT, No 21

His EXCELLENCY the Governor in Council is unable to accept these proposals of the Controller of Public Works Accounts They have been brought forward, so far as relates to his own office, in opposition to the tenor of the reiterated orders of Government, from that of 7th October 1873, No 2,461-A, to that of 8th May 1874, No 1,243-D

2 His statements show that the preparation of the original accounts of the 74 executive ranges of Madras, exclusive of mere Copyist's work, costs at present Rupees 4,090 per mensem, while it costs Rupees 3,840, equally exclusive of Copyist's work, and exclusive also of the salaries of himself and his deputies, to audit and dispose of those accounts. Compared with the rates paid to Accountants

*Proceedings of the Madras Government, Public Works Department,
12th March 1875.*

in Taluq and Collectors' Offices, Accountants of Range Offices are, in the abstract, sufficiently paid But if it be desired to classify them with those of the control office so as to admit of interchanges between them, it may be done by lowering the standard prevalent in the latter and raising that of the former, provided that no increase of the present total of both is made. And this is the method which the disproportion above pointed out between the cost of drawing up the original accounts, and that of compiling and checking them, naturally suggests

3. His Excellency the Governor in Council is not of opinion that a better class of men than those already in the up-country offices is required, or that an increase of salaries will secure others. Their present inefficiency is owing to the neglect of District Engineers and Controllers. Efficiency can only be obtained by proper instruction and control. The punctual rendering of correct accounts must be insisted on, and the Controller must freely exercise the power conferred on him of removing inefficient men, adopting at the same time the best means in his power for instructing those who are capable. He is responsible to the Government for the introduction of a proper system of account-keeping and for the efficiency of the Accountants. He is at liberty to suggest any plan for reducing numbers and increasing salaries, compatible with the aggregate present charge.

(True Extract)

(Signed) G. W. WALKER, Colonel, R E ,
Secretary to Government.

To the Controller of Public Works Accounts

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*Proceedings of the Madras Government, Public Works Department,
12th March 1875.*

by District Engineers and Controllers Higher pay will not give better men, or indeed any other men than what we have The way to obtain efficiency is by insisting on better instruction and control, not by spending larger sums of money on the same inefficient hands.

9 If graded as follows there would be a fair average pay all round for Range Accountants adapted to the work of ranges —

Present	Proposed
1 on Rs 90	2 on Rs 100 = Rs 200
1 on „ 80	2 on „ 90 = „ 180
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29 on „ 60	10 on „ 70 = „ 700
25 on „ 50	24 on „ 60 = „ 1,440
7 on „ 40	24 on „ 50 = „ 1,200
3 on „ 35	10 on „ 40 = „ 400
74	74 Rs 4,280

Present scale . Rs 4,090

Increase monthly .. Rs 190

Annually Rs 2,280

Controller's Office
Range Offices ..

Rs 360
2,280
2,640

10 I would substitute this moderate increase of Rupees 2,640 for the Controller's proposal to add Rs 43,650 to the cost of account and audit

(Signed) W. ROBINSON.

1st February 1875.

No 309

Note by His Excellency the Governor.
(Here enter 6th February 1875)

No 310.

Note by the Hon J D SIM, C S I.
(Here enter — February 1875)

No 311.

ORDER THEREON, 12th March 1875, No 696

ESTABLISHMENT, No 21

Accounts They have been brought forward, so far as relates to his own office, in opposition to the tenor of the reiterated orders of Government, from that of 7th October 1873, No 2,461-A, to that of 8th May 1874, No. 1,243-D

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*Proceedings of the Madras Government, Public Works Department,
12th March 1875.*

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3 His Excellency the Governor in Council is not of opinion that a better class of men than those already in the up-country offices is required, or that an increase of salaries will secure others. Their present inefficiency is owing to the neglect of District Engineers and Controllers Efficiency can only be obtained by proper instruction and control. The punctual rendering of correct accounts must be insisted on, and the Controller must freely exercise the power conferred on him of removing inefficient men, adopting at the same time the best means in his power for instructing those who are capable. He is responsible to the Government for the introduction of a proper system of account-keeping and for the efficiency of the Accountants. He is at liberty to suggest any plan for reducing numbers and increasing salaries, compatible with the aggregate present charge.

(True Extract)

(Signed) G. W. WALKER, Colonel, R E ,
Secretary to Government.

To the Controller of Public Works Accounts

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This image shows a page from a handwritten manuscript, possibly a musical score. The page is filled with several staves of musical notation, including notes, rests, and clefs. The handwriting is in a cursive script, and the ink is dark on a light-colored paper. The notation is dense and covers most of the page, with some text interspersed between the staves. The overall appearance is that of an old, well-used document.

100

Year	Month	Day	Time	Location	Remarks
1900	Jan	1	10:00	St. Paul	Arrived
1900	Jan	2	10:00	St. Paul	Arrived
1900	Jan	3	10:00	St. Paul	Arrived
1900	Jan	4	10:00	St. Paul	Arrived
1900	Jan	5	10:00	St. Paul	Arrived
1900	Jan	6	10:00	St. Paul	Arrived
1900	Jan	7	10:00	St. Paul	Arrived
1900	Jan	8	10:00	St. Paul	Arrived
1900	Jan	9	10:00	St. Paul	Arrived
1900	Jan	10	10:00	St. Paul	Arrived
1900	Jan	11	10:00	St. Paul	Arrived
1900	Jan	12	10:00	St. Paul	Arrived
1900	Jan	13	10:00	St. Paul	Arrived
1900	Jan	14	10:00	St. Paul	Arrived
1900	Jan	15	10:00	St. Paul	Arrived
1900	Jan	16	10:00	St. Paul	Arrived
1900	Jan	17	10:00	St. Paul	Arrived
1900	Jan	18	10:00	St. Paul	Arrived
1900	Jan	19	10:00	St. Paul	Arrived
1900	Jan	20	10:00	St. Paul	Arrived
1900	Jan	21	10:00	St. Paul	Arrived
1900	Jan	22	10:00	St. Paul	Arrived
1900	Jan	23	10:00	St. Paul	Arrived
1900	Jan	24	10:00	St. Paul	Arrived
1900	Jan	25	10:00	St. Paul	Arrived
1900	Jan	26	10:00	St. Paul	Arrived
1900	Jan	27	10:00	St. Paul	Arrived
1900	Jan	28	10:00	St. Paul	Arrived
1900	Jan	29	10:00	St. Paul	Arrived
1900	Jan	30	10:00	St. Paul	Arrived
1900	Jan	31	10:00	St. Paul	Arrived

[illegible]

Statement showing the present scale of Accountants and that proposed for the 44 Ranges and the Office of the Controller of Public Works Accounts in the Public Works Department of the Madras Presidency.
Accompaniment to Controller's letter No 8856 of the 12th January 1875.

Contract from
P.W.D. of Govt of
India
Office to which
the Report
refers.

No	Date	Nature of charge	Present scale	Proposed scale	Permanent	Temporary	Grounds of	Local Govt.	Recommendation	Orders of the Government of India	Financial Department	Remarks	Orders
					Increase per month	Decrease per month	Increase per month	Decrease per month					

Accountants attached to Ranges

No	Rs	No	Rs	No	Rs
1 @ 90	90	4 grade 10 @ 132/8	532		
1 @ 80	80	5 do 5 1/2 @ 92/8	495		
8 @ 70	560	6 do 10 @ 55	330		
29 @ 60	1740				
25 @ 50	1250				
7 @ 40	280				
3 @ 30	90				
74	Rs. 4090	12 7/4	Rs. 8870		

(110 rising to 140 in 5 years)
(70 do 100 do)
(40 do 60 do)

Controller's office
Accountants

No	Rs	No	Rs	No	Rs
1 @ 300	300	1 grade 1 @ 375	375		
1 @ 275	275	2 do 2 @ 250 1/2	500		
5 @ 150	750	3 do 6 @ 172/8	1035		
1 @ 120	120	4 do 8 @ 132/8	1060		
6 @ 110	660	5 do 10 @ 92/8	460		
12 @ 80	960	6 do 13 @ 55	330		
4 @ 60	240				
6 @ 50	300				
3 @ 45	135				
40	Rs. 3840	12 40	Total Rs. 4622-0		

2780/-
256/- (20/1025)

300 rising to 400 in 5 years
200 do 275 do
150 do 180 do
110 do 140 do
70 do 100 do
40 do 60 do

Clerks

No	Rs	No	Rs
1 @ 100	100		
1 @ 70	70		
3 @ 45	135		
6 @ 40	240		
5 @ 35	175		
8 @ 30	240		
4 @ 25	100		
6 @ 20	120		
3 @ 15	45		
2 @ 15	30		
39	Rs. 1235		

Scale cannot at present
be fixed accord-
ing to rate of pay
para 12 of the
B.O. accompanying
Controller's letter No 8856
of 12th January 1875.

1458 200/-

Total increase Rs. 4012-8-0

Office of the Controller of
P. W. Accounts
Madras 12th January 1875

[Signature]
Controller of P. W. Accounts

Enclosure in a letter from
the Controller of P.H. Accts.
to the Secy. of Government
P.H. Department No. 8836
dated 12th January 75.

Mr 212/75.

Memo.

The Controller's proposals are.

1st To create the following new appointments in his own office, viz.

1	Accountant rising from Rs 200	
	to Rs 400 averaged at	Rs 375 = Rs 375-0
2	do	Rs 200 to Rs 275 = " 256 1/4 = " 512-8
6	do	Rs 150 to Rs 200 = " 172 1/2 = " 1035-0
		<u>Rs 1922-8</u>

The 9 existing highest paid appointments being

1	Accountant on Rupees	300	=	Rs 300-0
1	"	275	=	" 275-0
5	"	150	=	" 750-0
1	"	120	=	" 120-0
1	"	110	=	" 110-0
				<u>Rs 1555-0</u>

Increase Rs 367-8.

2nd To create the following new appointments in his own and Range Officers.

Accountants rising from Rs 110		
to Rs 140, averaged at		Rs 132 1/2 = 8 = 1060
do	Rs 70 to Rs 100	Control. Range " 92 1/2 = 10 = 925 = 56 = 4775
do	Rs 40 to Rs 60	" 55 = 13 = 415 = 10 = 550
		<u>31 = 2400</u> <u>74 = 6870</u>

In lieu of Rupees	110 x 5 = 550	90 x 1 = 90
	100 x 1 = 100	80 x 1 = 80
	80 x 12 = 960	70 x 8 = 560
		60 x 29 = 1740
	60 x 4 = 240	50 x 25 = 1250
	50 x 6 = 300	40 x 7 = 280
	45 x 3 = 135	30 x 3 = 90
	<u>Rs 2285</u>	<u>4090</u>
	Increase Rs 415	- Rs 2480

3rd To diminish the number of the 39
Clerks of the Control Office costing Rs
1258 per mensem; and at the same
time to increase the aggregate of their
salaries by Rs 200 monthly.

4th To entertain 10 apprentices at a
monthly cost of Rs 200.

C.M.W.
18.1.75

519
Note to accompany letter No. 8856 dated
the 12th January 1875, from the Controller of
Public Works Accounts, Madras—

As at present constituted, the Public
Works Department in this Presidency is com-
posed of 76 distinct charges, from which
Accounts are submitted to the Controller
of Public Works Accounts. Of these 76 Charges,
two are self supporting being Public Works
Workshops (one at Madras, and the other
at Poulaiswaram), and will therefore,
be excluded in considering the present
and proposed Scales of the Account Estab-
lishment.

2. We have then to deal with 74 charges
or Ranges. But before proceeding further,
I think it necessary to remark that having
been directed by Government to submit pro-
posals for reorganizing the Account Estab-
lishment of the several existing Ranges,
I shall not advance proposals which I
otherwise would put forward, believing
as I do that by treating a large number
of our present Ranges as sub divisions
the Engineering control would hardly be
New

less effective while the cost of the Account Establishment would certainly be less than is necessary under the present arrangement which, whatever else its advantages may be, has undoubtedly one great drawback, namely, that the numerous scattered Range Officers do not get the personal assistance and advice of Officers of the Account Branch which it would be possible to give were the Executive Charges reduced in number.

3. Attached to each of the 74 Ranges there is some one who is regarded as the Accountant. In most cases these men are called Head Accountants, having under them others who are called Assistant Accountants but are really copyists or clerks; while in a few Ranges the men responsible for the accounts are styled clerks. It will be convenient for consideration of the subject of Accountants to regard the several Ranges as having one Accountant each, and to consider the so-called Assistant Accountants as clerks which in point of fact they are and must, as such, be retained for the ordinary or general work in Range Offices. The Accountants at present attached to the 74 Ranges are listed at different

as shown in the following table:-

Number Accountants	Rate of Salary	Monthly cost
1	90	90
1	80	80
8	70	560
29	60	1740
25	50	1250
7	40	280
3	30	90

Total 74 ——— 4090

1. The above is a very poor scale indeed, considering what is expected in respect to Accounts of the Public Works Department and it is no wonder that the aid which Executive Officers have a right to expect from their Accountants is seldom, if ever, obtained. There is no question that we have, for the most part, very hard working men many of whom, as I have been assured, do not know what it is to have a holiday, even on a Sunday. But this painstaking, this drudgery, while preventing accidents, does not secure that intelligent, accurate and systematic working, without which Executive

Executive Officers must continue to feel that they cannot do justice to their work, for if they strive by personal attention in the Office to keep their accounts in something like the order in which Accounts should be kept, they have the uncomfortable feeling that out-door Engineering work is being neglected.

5. It is in my opinion absolutely necessary for the good of the Public Service that we should have a better class of men for the Accounts Branch of the Department. I believe that it is not necessary in all cases in this Presidency to pay at the rates common in other parts of India, but it is necessary that the scale of pay for Accountants should be far more liberal than it is at present. Not only should the scale be such as to tempt a better class of men to join the Department, but also such as to induce them to continue in the Department and not, in after years, to look for advancement elsewhere. The scale that I propose is lower than that adopted in other parts of India, but I believe it is sufficiently liberal for this Presidency and that the progressive arrangement

23
of it is very desirable. My proposal will be understood from the following detail which refers to the entire Account Branch, that is to the Accountants in the Controller's Office and the Range Offices.

1.	1 st Grade Rs 300 rising to Rs 400 in 5 years - 20 Rs each year	15	80
2.	2 nd Grade Rs 200 rising to Rs 275	6	80
3.	3 rd Grade Rs 150 rising to Rs 180	6	80
4.	4 th Grade Rs 110 rising to Rs 140	6	80
5.	5 th Grade Rs 70 rising to Rs 100	6	80
6.	6 th Grade Rs 40 rising to Rs 60	6	80

6. I propose that the 1st, 2nd, 3rd, 4th, 5th and 6th Grades shall be for the Controller's Office only, and that the 4th, 5th and 6th Grades shall be common to the Controller's Office and to the Range Offices; an arrangement which will allow of transfers being made from the Controller's Office to Range Offices and vice versa, wherever such transfers may be considered necessary or desirable. Further on, I shall refer to the Controller's Office and will now describe how I propose to apply the above scale to the Ranges. The highest grade for a Range Accountant will be that having a salary of Rs 110 rising to Rs 140 in 5 years, while the lowest grade will have a salary of Rs 40 rising to Rs 60 in 5 years.

to Rs 60, the intermediate grade being that to which a salary of Rs 70 rising to Rs 100 is attached. I do not think it desirable to regulate grades according to Ranges but to have a certain number of Accountants in each grade so that the total number of all grades shall agree with the total number of Ranges, for a scale so arranged will allow of Accountants being posted according to their usefulness and the importance of the Ranges. For example a Range may, owing to the works in progress in it, be more important in one year than it was during the previous year and such a change may render it desirable to transfer a more experienced Accountant to the Range.

I propose that our 7th Range Accountants be classed as follows

10 in the 1st Grade	11
54 in the 5th Grade	7
10 in the 6th Grade	10

In comparing the cost of the present scale with that of the proposed scale, the monthly charge for the latter should, according to Financial Department Resolution of the Government of India,

Gazette of India
of 13 January 1872
Page 28

No 325 of 12th January 1872 be calculated and shown as follows:-

1st Grade	N 10 @ 132/8	Rs 1325
5th Grade	N 54 @ 92/8	4995
6th Grade	N 10 @ 55	550
		<u>Total Rs 6870</u>

or Rupees 2780 more than the cost of the Range Account Establishment according to the present scale. To this should be added Rs 250 for 10 Apprentices. I propose that Apprentices should get from 20 to 30 Rupees per mensem and that salary shall not commence till 3 months after employment. During this period of probation (which I am certain will be no bar to candidates coming forward) we shall know whether the young men are likely to turn out well and whether they have decided to remain in the Department. To give pay from the commencement of the Apprenticeship would, in my opinion, lead to abuse by idle youths having no serious intention of serving the Department and only caring for the few Rupees to be got for a few months service as Apprentices. I need hardly say that men will not be advanced nor appointed as Accountants till

till they pass examinations or give actual proof of their ability to perform the duties expected of them. The Principal of the Madras Civil Engineering College prepares papers for the Examination of Accountants in other parts of the country (Mysore &c) and it is to me surprising that these papers have never been used in the Presidency in which they are framed. It will in future be the duty of the Controller of Public Works Accounts to see that full advantage is taken of the means available to test the qualifications of those who may seek to enter the Accounts Branch of the Department on the adoption of the scheme now proposed. Of course it will be understood that the proposed yearly increase to salary will not be given as a matter of course, but only for approved service and with the sanction of the Controller of Public Works Accounts. Also that the proposed scale, if sanctioned, will take some time to work out and that the present incumbents have no claim to the advantages of the new scale from which they will be excluded like outsiders until they prove their fitness for the duties required of them.

9. I shall now make proposals for the Office of the Controller of Public Works Accounts which at present costs monthly

For Accountants	Rs 3840
For clerks	Rs 1258
For Office servants	Rs 102
<u>Total</u>	<u>Rs 5200</u>

Hitherto there has not been a very clear distinction between Accountants and clerks for no examination has been required of the former and probably there are some among those who are classed as clerks who are more deserving of the title of Accountants than the Auditors and Sub Auditors who in virtue of their position &c are classed as Accountants. The following is perhaps as close a distinction as can well be made between the two branches of the Office.

<u>Accountants</u>		Rs
1 at Rs 300		300
1 do 275		275
5 do 150		750
1 do 120		120
6 do 110		660
1 do 100		100
12 do 80		960
4 do 60		240
6 do 50		300
3 do 45		135
<u>Total Accountants 40</u>	<u>and cost</u>	<u>Rs 3840</u>

aver 196

10 I would retain the present number (40) of Accountants, that number being at the rate of one for every two Ranges with one additional ~~one~~ for Civil Officers Accounts and one extra for the Presidency. It is according to this arrangement that scales are fixed in other parts of India. Of course in dealing with Ranges in the Comptroller's Office, the full number 46, including the two workshops must be considered.

According to the scale proposed in the 5th para, the monthly cost of 110 Accountants will amount to Rs 4622/8 as per the following detail.

1 st Grade	N ^o 1	@ 375	375
2 nd Grade	" 2	@ 256/4	512
3 rd Grade	" 6	@ 172/8	1035
4 th Grade	" 8	@ 132/8	1060
5 th Grade	" 10	@ 92/8	925
6 th Grade	" 13	@ 55	715

N^o 140 — Total Rs 4622/8
or Rs 782/8 more than the present scale

11 The Establishment of Clerks at present costing Rs 1258 per mensem consists of 39 men paid at the following rates:—

1 st at Rs 100	100
1 st " 70	70
2 nd " 115	135
6 th " 140	210
5 th " 35	175
3 rd " 30	210
4 th " 25	100
6 th " 20	120
3 rd " 16	100
2 nd " 15	30
N ^o 39	Rs 1258

12 I am not satisfied with the present arrangement in respect to the Establishment of Clerks, and reform in the record branch of the Office is, most necessary. I am unable at present to propose a revision of this portion (Clerks) of the Establishment but as the necessary revision will certainly increase the present cost I beg that Rs 200 additional may be granted for the purpose pending a full and detailed report of the future classification which I shall submit as soon as I can find time to go thoroughly into the subject. My intention is, if possible to reduce numbers and to increase pay in order to get some of the inferior class of men. As stated by

by me in the previous communication + No 7891 of the
there are some men in both branches (Ac- 14 December 1874
countants and clerks) who must be re-
moved from this Office to make way
for younger and more efficient men.
13. If the above proposals be sanc-
tioned the increase to this Office Estab-
lishment will be Rs 982/8/ which is
somewhat less than the sum (Rs 1000)
I assumed in making the proposal con-
tained in my letter No 7891 of the 14th
December 1874. In that letter I referred
to the cost of the Establishment of the
Controller's Office in the Bombay Presidency
and I may here state that the cost of my
Office Establishment as now proposed,
which as remarked in my letter above
quoted, is the only Presidency with which
we may fairly compare cost. The above
mentioned increase of Rs 982/8/ is not, to
that extent, in excess of the increase of
Rs 1352 sanctioned by the Government of
India in September 1873 on the application
submitted by my predecessor. It will be
remembered (see G.O. No 7243 D of 8th May
1874) that the Madras Government in
permitting

31
permitting the increase of Rs 1352 to be
utilized directed that the separate charge
of Rs 550 which had previously been placed
under Local, should be met from and
included in the sum of Rs 1352, so that
the increase which my proposal involves
is Rs 432 only, a mere trifle compared
with the great improvement contemplated
in the way of securing properly qualified
men by the introduction of a more liberal
scale of pay &c -
14. As in the case of the Range
Establishment (para 8/10 with the Gov-
t Establishment of the Controller's Office),
present incumbents will not be regarded
as having any claim to the higher rates
of pay until like outsiders they give proof
of being fully qualified. - It will be long
before the new scale is fully introduced,
for by degrees only, with qualified men
be found and therefore, to secure such
men when they do offer, it will be neces-
sary sometimes to temporarily increase
the numerical strength of the Office.
Establishment, an arrangement which
I trust the Government will see pleased
to sanction, on the understanding that
there

by me in the previous communication. + No 7891 of the
there are some men in both branches (Ac- 14th December 1874
countants and Clerks) who must be re-
moved from this Office to make way
for younger and more efficient men.

13. If the above proposals be sanc-
tioned the increase to this Office Estab-
lishment will be Rs 982/8/ which is
somewhat less than the sum (Rs 1000)
I assumed in making the proposal con-
tained in my letter No 7891 of the 14th
December 1874. In that letter I referred
to the cost of the Establishment of the
Controller's Office in the Bombay Presidency
and I may here state that the cost of my
Office Establishment as now proposed
is considerably less than that of Bombay
which as remarked in my letter above
quoted, is the only Presidency with which
we may fairly compare cost. The above
mentioned increase of Rs 982/ is not, to
that extent, in excess of the increase of
Rs 1352 sanctioned by the Government of
India in September 1873 on the application
submitted by my predecessor. It will be
remembered (see G.O. No 7243 D of 8th May
1874) that the Madras Government in
permitting

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permitting the increase of Rs 1352 to be
utilized directed that the separate charge
of Rs 550 which had previously been placed
under Local, should be met from and
included in the sum of Rs 1352 so that
the increase which my proposal involves
is Rs 132 only, a more trifling compared
with the great improvement contemplated
in the way of securing properly qualified
men by the introduction of a more liberal
scale of pay &c -
14 As in the case of the Range
Establishment (para 8/10 with the Es-
tablishment of the Controller's Office,
present incumbents will not be regarded
as having any claim to the higher rates
of pay until like outsiders, they give proof
of being fully qualified. It will be long
before the new scale is fully introduced,
for by degrees only, will qualified men
be found and therefore, to secure such
men when they do offer, it will be neces-
sary sometimes to temporarily increase
the numerical strength of the Office.
Establishment, an arrangement which
I trust the Government will see pleased
to sanction on the understanding that
there

there shall be no increase in the total amount that may be sanctioned for the new scale. As proper men are got old and inefficient men will be recommended either for pension or they will be transferred to the establishment of clerks for employment on duties suited to their qualifications.

15. I have referred to the Government of India Scale of Accountants as higher than that proposed by me, and I may therefore detail that scale here. It consists of four grades, namely:-

1st grade from Rs 350 to 450

2nd grade from Rs 250 to 350

3rd grade from Rs 160 to 240

4th grade from Rs 80 to 150



Controller of
Public Works Accounts

Madras

12th January 1875

Enclosure on a letter from
the Controller of P.W. Accounts
to the Secretary to Government
Public Works Department
No 8856, dated 12th January
1875.

M 212/75

No 8856

Office of the Controller of
P.W. Accounts.

Madras 12th January 1875

From

The Controller of P.W. Accounts.

To The Secretary to Government
Public Works Department.

Sir,

No 3103 of 31st October
1874
2nd 4th January 1875

As directed in the orders of Govt.
- Government quoted in the margin, I have
the honor to submit herewith a State-
- ment showing the cost of reorganizing
the Account Establishment of the
Public Works Department in this Pre-
- sidency.

2. In a separate Note which ac-
- companies the Statement, I have
entered into particulars which will
enable the Government to judge
of the proposals put forward by
me

me. I need not in this letter repeat
the facts stated in the Note which so
will no doubt receive the careful and
favorable consideration of Government.
3. The result of the proposals
now made may be briefly described
as requiring an increase of Rs. 4012-8-4
per annum; Rs. 3030 being on ac-
count of the Range Offices, and Rs.
982-8-4 on account of the Office
of the Controller of Public Works Ac-
counts. As compared with the past
and present scales, the increase is
undoubtedly large, but I trust that
this important matter will be considered
from a higher point of view than that
of difference of Cost. Economy in
the past was certainly secured, but
no one with a knowledge of the state
of the Accounts will deny that it
was at the expense of all that
gives

37 11
gives value to Accounts. I venture to
hope that I shall not be disappointed
in the belief that the Government will
not only sanction the new scheme but
share my regret that some such scheme
was not demanded by or suggested
to Government before.
4. For reasons explained in my
letter No. 7091 of the 4th December 1874, I
have not consulted the Accountant-
General of the Public Works Department
but this is of little consequence for as
it is the duty of the Accountant-
General to report on such proposals
as now put forward when received in
the Public Works Secretariat of the
Government of India in which he
holds the position of Deputy Secre-
tary, the present scheme is sure to be
referred for the information of the
Government of India by that Officer.
I

I beg therefore to recommend that the Scheme be submitted to the Government of India with a copy of my Note and of this letter.

5. I should mention that the present Scheme is not necessitated by any thing peculiar in the Accounts of Irrigation Works. Accuracy and method are necessary in all accounts and therefore, no extra charge beyond that directed to be made in Section IV of Government Order No. 2991A of the 20th October 1874, should, in my opinion, be made against the funds granted for Irrigation Works.

I have the honor to be

Sir,

Yours most Obedt Servt

J. M. S.

Controller of P.W. Accounts

gls

21/31 V

15:00

10/10/75

10/10/75

10/10/75

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10/10/75

P. W. 1875 Sept
An. off for March
From

No: 212
The Controller of
P.W. Accounts

To
The Secretary Govt
P.W. Department

No 8856

Dated 12th 3
Rec. 13 3 Jan'y 75
C. 2.

Submitting the scheme
for the reorganization of the
Account Establishment of
the Public Works Department
in the Madras Presidency.

Ch 307

20-1-75 12-13-75 175

P. W. D.

Proceedings of the Madras Government,
Under date the 187

Read the following:—

From
The Controller of P.W. (H.E. No 8856 of 12th Jan'y 75)

vide Minutes
1/2 1875

His Excellency the
Governor and Council Remits
the scheme for the reorga-
nization of the Accounts
branches of the Public Works
Department of the Madras
Presidency as brought
forward in this letter
and its accompanying
note, for reconsideration by
the Controller, with reference
to the following remarks—

The Controller's state-
ment shows that the pre-
paration of the original
Accounts of the 74 Execu-
tive Ranges of Malabar,
exclusive of mere copyists'
work costs at present
Rs 4,090 per annum;
while it costs Rs 3840,
equally exclusive of
Copyists' work and exclu-
sive also of the salaries
of himself and his
deputies, to audit and
dispose of those accounts.
The disproportion is striking;
and shows that, if increase
either of number or salary
be wanting, it must be
chiefly incurred to place the
Accounting of Range Offices

This fact of the value
of the office being
sufficiently well known

43
is a better footing -
Accordingly the
Controller desires to raise
the charge for Range Ac-
countants to Rs 6,870 per
annum, or 68 percent,
solely by increase of
salaries. He would evi-
dently prefer to diminish
rather than to increase
the numbers, but refrains
from proposing alterations
in these, in deference to
a supposed prejudice
of the Malabar Government
in favor of present arrange-
ments. But the Govt having
consented to the introduc-
tion of the system of
Accounts in use in

Officers under the Govt of
 India, are not averse to
 the consideration of modi-
 fications of their Range
 System which would
 facilitate its operation;
 provided that they shall
 not be arbitrary, but be
 based upon existing
 Revenue and Financial
 Divisions of Districts, and
 proportioned to the exe-
 cutive staff available.
 On the contrary, as the
 tendency of such modi-
 fications should be to
 lessen the number, and
 consequently the cost of
 Range Accountants, and
 of Accountants in the
 Central Office proportionally,

His Excellency the Governor
 in Council would desire
 to be favored with the
 Controller's views in let-
 ters.

Subject to such
 decrease as his further
 proposals may lead to,
 the assent of this Govt

may be generally dis-
 sented to that portion

0111	0111	0111
0111	0111	0111
0111	0111	0111
0111	0111	0111

of the Controller's scheme
 which relates to the
 three lower grades of
 Accountants to be
 employed both in his
 office and in Ranges.
 But in as much as it
 is not the custom in

this Presidency to give yearly increments of salary and it is not desired to introduce it. The salaries will be fixed at the lowest rates proposed and the scheme will stand thus modified viz:

4 th grade at Rs 110	Control Office	Range office
5 th " " 70	3 = 880	10 = 1100
6 th " " 110	10 = 700	54 = 3780
	13 = 520	10 = 400
Total Rs	2100	Rs 5280
Present Cost	2285	" 4090
Decrease	Rs 185	Rs 1190 Increase

The change as regards Range Office Accountants being specially stated as increasing the salaries drawn in special offices and varying from 70 to 90 Rupees

to Rs 110, those in 10 minor offices now from Rs 30 to Rs 40, uniformly to Rs 40 and those of 54 ordinary Ranges now at Rs 50 and to Rs 60 to Rs 70. A general 50 and fairly liberal increase.

As regards the Controller's superior grades of the Accountants, whom the Controller proposes to employ exclusively in his own office, making an increase in the cost of Rs 782 per annum. His Excellency the Governor has in Council must once for all decidedly

object to any such great increase of charges in that direction, especially so soon after the increase of Rs 1352 per mensem recorded in G.O. nos 947 of 11th April and 1243 D of 8th May 1876. The rearrangement into classes may be accepted on the following scale, ~~and provided that~~ it is observed, will involve an extra charge of Rs 45 a month.

1	Accountant 1 st grade	at Rs 300 =	Rs 300
2	do 2 nd	" 200 =	" 400
6	do 3 rd	" 150 =	" 900
	present charge	"	1600
		"	1555
	Increase	"	45

49
It is one reason for the proposed increase to present salaries that the Govt of India pay their senior ^{of accountants at} grades salaries varying from Rs 350 to Rs 450, from Rs 250 to Rs 350, and from Rs 160 to Rs 210. The Comptroller has admitted that it is not necessary in this Presidency to pay the rates allowed in other parts of India, and those passed above are fully commensurate with average rates in other Madras

Departments. Full effect
to this scale cannot be
given till the 2^d Ac-
-countant in the Control-
ler's office who now
draws Rs 275 shall have
been absorbed; pending
which event, one of the
2^d grade accountants
can draw only Rs 150,
and one of the 3rd grade
accountants Rs 125; the
introduction of the revised
scale of the lower grade
accountants being simi-
larly managed.

The Controller's
proposals as regards the
clerks of his office are

⁵¹
too vague to permit of
any conclusions being
arrived at on the sub-

The establishment
of 10 Accountant Ap-
-prentices on a salary
of Rs 20 each, condition
on their having passed
the general test by au-
-thorization, being hereafter
approved, after the new
system shall have been
thoroughly introduced
and brought into working
order.

C.M.W.

Japan. The rail industry has not carried
 in sufficient pay, but in efficient work
 and the railway officials. Not
 we cannot let things remain as they are.
 The Controller must insist on proper
 accounts being kept and periodically
 rendered, and if necessary ~~must~~
 from the point of diminishing returns
 & maintaining the accounts officers
 in the House must be fully exercised
 The Controller must be told that the
 public will hold him responsible for a
 proper system of account-keeping
 and the efficiency of the railway
 administration. His plan for
 reducing the number of railway
 employees to be put in effect
 has been a great success since
 we cannot do as people believe him
 of course.

11-2-75
 1-75 2A.10 80 1/75

120121
I find to agree with the
Hon. Mr. We really cannot
be far at least as Provincial
& Local Funds are con-
cerned - add to our pu-
- lent expenses & time. In ac-
count of settlement -
If we could, I should wish
very strong evidence to be
afforded that the existing
audit officers are too badly
incapacitated - relatively to
similar officers in other
Depts. - or for the duties de-
manded on them. - J.S.

5
No 308
Minute

I advise the
prompt refusal of
this scheme. Mr. Moss
Evidently is incompetent
to deal with such a
matter in the Presidency
and reckless of what
he spends.

The Draft shows
the ludicrous disproportion
between the cost of
accounting in the first
instance in the Province
and the Audit of those
sums in the Controller's
Office. If Charges take
the right direction the
Audit Dept. would be
savings here might be
added & large accounts cut down below the figure
at which it now stands.
has

Be this as it may, I
 object to add to charges
 and can see no good
 in permitting the papers
 to the Controller for
 further consideration.
 I would lay down the
 scale and insist on
 its execution.

I have carefully
 compared the rates of
 pay in Salary and
 Collector's Office of Account
 with those of Range Offices
 and those of the Account
 Dept. of the Board of
 Revenue and of the
 Accountant General's
 Office and I can see
 nothing to justify the
 Controller's desire to
 raise existing salaries
 and fix rates of pay
 throughout the service.

N.P.
 The Controller of the Deluge
 of 60 per cent in the
 District & Dept. Interest
 in addition to the
 main head of the
 Op. a.

are quite exorbitant
 for the Presidency.
 The Establishment of
 the Controller which it is
 proposed to revise costs
 at present Rs. 3840-18-
 of Higher appointments - 1535
 31 Lower - 2285
 5840
 He proposes to increase
 the pay - without adding
 to the number of either - of
 the former to Rs. 1922-8
 of the latter to Rs. 2700-
 Rs. 4622-8
 thereby causing a monthly
 increase of Rs. 782-8 and
 annual increment of
 Rs. 9390. It is immaterial.

The following scale might
 be adopted or suggested:-

Present	Proposed
1 on 300	1 on 300
1 on 275	1 on 250
5 on 150	1 on 200
	1 on 170
	1 on 150
	1 on 140
	1 on 130
	1 on 120
	1 on 110
1 on 120	1 on 110
1 on 110	1 on 110
9	Proposed 9
	Present cost - 1535
	Increase - 15

The lower appointments
might be graded as
follows:-

<u>Present</u>	<u>Proposed</u>
5 on 110	5 on 100 = 500
1 on 100	5 on 90 = 450
12 on 80	5 on 80 = 400
1 on 60	5 on 70 = 350
6 on 50	5 on 60 = 300
3 on 40	6 on 50 = 300
<u>31</u>	<u>31</u> 2300
	Existing Scale 2285
	Increase 15

We have here an
increase of Rs. 30 per
month or Rs. 360 a year
instead of the Controller's
proposed increase
of Rs. 9890 in cost without
getting the use of a single
pair of hands in addition.

We have next to
deal with a proposed
addition of one-third
of a lakh for upcountry
hands in Range Offices
again without adding
a single hand to the
Establishment.

Establishment. Then
Existing cost of } 4090
74 Range Accounts }
Controller's proposal } 6870
for the same }
Increase 2780
Increase per annum 33360

I have examined the
Scales of upcountry Office
and see no reason for
larger total cost. If
the men are inefficient
it is because they have
been neglected by District
Engineers & Controllers.
Higher pay will not give
better men or indeed
any other men than
what we have. The
way to obtain efficiency
is to insist on better
instruction & control
not spend large sums
of money on the same
inefficient hands. If

If graded as follows
there would a fair average
pay all round for Range
Accountants adapted
to the work of Range.

Present	Proposed
" ———	2 on 100 = 200
1 on 90 ———	2 on 90 = 180
1 on 80 ———	2 on 80 = 160
8 on 70 ———	10 on 70 = 700
29 on 60 ———	24 on 60 = 1,440
25 on 50 ———	24 on 50 = 1,200
7 on 40 ———	10 on 40 = 400
3 on 35 ———	74 4,280
74	Present Scale - 4,090
	Increase monthly = 190
	Annually = 2,280

I would substitute
this moderate increase
of Rs. 2,640 for the
Controller's proposal
to add Rs. 43,650 to the
cost of Account and
Audit.

H.2. M. Robinson

Controller's office - 360
Range Offices 2,280
2,640

P. W. D.

Proceedings of the Madras Government,
Under date the

187

Read the following. —

From
The Controller of P.W.D. (H.S. No. 8856 of 12th Jan'y/15)

His Excellency the
Governor in Council
must peremptorily re-
ject these proposals of
the Controller of Public
Works Accounts. They
have been brought for-
ward, so far as relates
to his own office, in
direct opposition to the
tenor of the reiterated

M.P.
12/2

Lo.

If graded as follows
 there would a fair average
 pay all round for Range
 Accountants adapted
 to the work of Ranges.

Present	Proposed
2 on 100	= 200
1 on 90	= 2 on 90 = 180
1 on 80	= 2 on 80 = 160
8 on 70	= 10 on 70 = 700
29 on 60	= 24 on 60 = 1,440
25 on 50	= 24 on 50 = 1,200
7 on 40	= 10 on 40 = 400
3 on 35	74
74	4,280
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	Increase monthly = 190
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 Audit.

W. Robinson

Controller's Office - 360
 Range Offices 2,280
2,640

Sub. En. 212

P.W.D.

Proceedings of the Madras Government,
 Under date the 187

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MD
 12/12

Loe

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to the work of Range.

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1 on 80	2 on 80 = 160
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3 on 35	74
74	4,280
	Present Scale - 4,090
	Increase monthly - 190
	Annually - 2,280

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Controller's proposal
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cost of Account and
audit.

1/2 M. J. M. S. S.

Controller's office - 360
Range Office 2,280
2,640

Sub Controller

P.W. D.
Proceedings of the Madras Government,
Under date the 187
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ward, so far as relates
to his own office, in
direct opposition to the
tenor of the reiterated

M. J. M. S. S.
12/12

10/12

Orders of Government; from
that of 7th October 1873
No 21,61 A. to that of 8th
May 1874 No 1243 D

His statements
show that the prepa-
ration of the original
Accounts of the 74 ex-
ecutive Ranges of Madras,
exclusive of mere copy-
ists' work, costs at pre-
sent Rs 4,090 per man-
-year; while it costs

Rs 3840, equally exclusive
of Copyists' work, and
exclusive also of the
salaries of himself and
his Deputies, to audit and
dispose of those accounts.
Compared with the rates paid

to Accountants in
Taluk and Collector
Officer, ^{Accountants} ~~Chief~~ of Range
Officers, ^{Accountants} in the ab-
stract, sufficiently paid.
But if it be desired
to classify them with
those of the Controller
officed so as to admit of
interchanges between
them, it may be done
by lowering the standard
prevalent in the latter,
and raising that of
the former, provided
that no increase of
the present total of
both is made. And
this is the method which
the disproportion above

pointed out between the
cost of drawing up the
original accounts, and
that of compiling and
checking them, natu-
rally suggests -

His Excellency
the Governor in Council
is not of opinion that
a better class of men
than those already in
the up country offices
is required; or that an
increase of salaries
will secure others.

Their present inefficiency
is owing to the neglect
of District Engineers and
Cavalry.

65
15
can only be obtained
by proper instruction
and control. The per-
tual rendering of cor-
rect accounts must
be insisted on, and
the Controller must
freely exercise the
power conferred on him
of removing inefficient
men; adopting at the
same time the best
means - in his power
for instructing those who
are capable. He is
responsible to the Gov-
ernment for the introduction
of a proper system of
keeping and

pointed out between the
cost of drawing up the
original accounts, and
that of compiling and
checking them, natu-
rally suggests -

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than those already in
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increase of salaries
will secure others.

Their present inefficiency
is owing to the neglect
of District Engineers and
Controllers. Efficiency

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and control. The prac-
tical rendering of cor-
rect accounts must
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of removing inefficient
men; adopting at the
same time the best
means - in his power
for instructing those who
are capable. He is
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ment for the introduction
of a proper system of
Account Keeping and

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cost of drawing up the
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of removing inefficient
men; adopting at the
same time the best
means - in his power
for instructing those who
are capable. He is
responsible to the Govern-
ment for the introduction
of a proper system of
Account Keeping and

for the efficiency of
the Accountants - He
is at liberty to sug-
-gest any plan for
reducing numbers
and increasing balance
compatible with the
aggregate present
charge - 1895

To
The Controller of P. H. & A
Decr. 12-3-75

4307-311