(1) Number of pages 86

(2) Date of repair 1-2-88

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No:	819, W 820	Press. / Mis.
Dated	16-3-1887	198 .

Not to be folded or roughly handled

Archives 1--10,006 1 -80.

819-20
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 8th March 1887, No. 185 W.

With reference to Chief Engineer's (Public Works Department) memorandum, No. 686 C., dated the 25th February 1887, I have the honor to submit, for sanction, a revised scale of accountants establishment consequent on the reduction in the number of Executive divisions rendering accounts to this office. The scale makes no provision for the Madras Harbour Works, and is calculated as follows:—

	Rs.
Number of accounting divisions—*vide* Chief Engineer's (Public Works Department) No. 686 C., dated 25th February 1887	25
2 Workshops (Presidency and Dowlaishweram)	2
Total ...	27

and two accountants for Coorg sanctioned by the Government of India in G.O., No. 1040 W., dated 4th May 1885.

2. The services of six temporary accountants, sanctioned for four temporary divisions, and seven temporary clerks have been dispensed with from 1st March 1887, with reference to orders conveyed in Chief Engineer's (Public Works Department) memorandum, No. 669 C., dated 25th February 1887, although the accounts of the abolished divisions have yet to be compiled, audited and booked.

3. To enable this office to clear the arrears caused by the above and also to wind up the accounts of the amalgamated divisions, I propose, with the approval of Government, not to bring this revised scale into effect until 1st June 1887.

From the same officer, dated 12th March 1887, No. 188 W.

In continuation of this office letter, No. 185 W., dated 8th March 1887, I have the honor to forward, herewith for your information, copy of Accountant-General's (Public Works Department) circular, No. 4 of 1887, together with its enclosure, and, with reference thereto, to request that an addition of two accountants, 4th grade, may be made to the scale forwarded for sanction with this office letter above quoted. It will be necessary to tell off two men to accompany inspecting officers on their tours, to assist in the test audit of the accounts of divisional offices. This duty will involve the

absence of an officer and of the two assisting auditors from six to seven months in each year. The scale will then stand as follows:—

				Rs.
2	Accountants, 1st grade, at 425			850
3	„ 2nd „ at 317½			952½
8	„ 3rd „ at 220			1,760
17	„ 4th „ at 132½			2,252½
25	„ 5th „ at 66½			1,656½
Total 55	Accountants, costing	... ...		7,471½

From the same officer, dated 15th March 1887, No. 190 W.

With reference to your office note, No. 961 C., dated the 14th March 1887, constituting the Godávari Central division a permanent division, in lieu of Sangam Project division, I have the honor to submit, for sanction, a revised scale of accounts establishment, showing a net saving of Rs. 362½ per mensem or Rs. 4,350 per annum, and to request that the proposition statement forwarded with this office letters, Nos. 185 W. and 188 W., dated 8th and 12th March 1887, respectively, may be considered cancelled.

819-20
2

Enclosure to letter from the Accountant-General, Madras Presidency, to accompany letter to Government No. , dated March 1887.

Statement of proposition for revision of establishment of Accountants, Madras Presidency.

Order sanctioning present establishment—(Govt. of India, P. W. Dept.	Number.	G.O., No. 1861 W.	Govt. of India, Public Works Dept., No. 682.
	Date.	15th August 1885.	22nd April 1886.
Office to which the proposition refers.		Accounts Branch, Public Works Department.	

Nature of Charge.		Present Scale.				Proposed Scale.					Remarks.
		Pay.					Pay.				
Number.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Designation.	Minimum.	Increment.	Maximum.	
		Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	
2	Accountants, 1st grade.	350	50	450	850	2	Accountants, 1st grade.	350	20	450	Number of divisions in Chief Engineer's (Public Works Department) No. 686 C., dated 25th February 1887 25
3	Accountants, 2nd grade.	250	15	340	952½	3	Accountants, 2nd grade.	250	15	340	Add—
8	Accountants, 3rd grade.	160	10	240	1,760	9	Accountants, 3rd grade.	160	10	240	Godávari Central 1
17	Accountants, 4th grade.	80	7	150	2,352½	17	Accountants, 4th grade.	80	7	150	Workshops (Presidency and Dowlaish-weram) 2
29	Accountants, 5th grade.	40	5	75	1,921½	27	Accountants, 5th grade.	40	5	75	Total .. 28
											Number of Accountants for 28 divisions .. 28
											Number of Accountants for Central office 28/3 10
											Extra (Chief Accountant) 1
											For Coorg 2
											For test audit at divisional office inspections as per Accountant-General's Public Works Department) Circular No. 4 of 1887 2
65	Accountants costing	..	..	..	7,471½	58	Accountants costing	..	..	..	Total number .. 43
6	Accountants costing Temporary Accountants.	..	..	..	450	..	..	..	..	..	
											Rs.
											⅘ of 43=6 or { 2 1st grade at 425 .. 850
											3 2nd grade at 317½ .. 952½
											¼ of 43=11 .. 2,420
											Remainder=27 3rd grade at 220 .. 3,577½
											4th grade at 132½ ..
											Total .. 43 Accountants costing .. 7,800
											Dividing the above so as to bring in 5th grade Accountants, the establishment and cost will be— Rs.
											2 1st grade at 425 850
											3 2nd grade at 317½ 952½
											9 3rd grade at 220 1,980
											17 4th grade at 132½ 2,252½
											27 5th grade at 66½ 1,788½
68						58	Accountants costing	..	..	..	Total .. 7,823½

Permanent.			Temporary.			
Increase per month.	Decrease per month.		Increase per month.	Decrease per month.		
Amount.	Amount.		Period.	Amount.	Period.	Amount.
Rs.	Rs.			Rs.		Rs.
..	..		..	..	..	..
..	..		..	..	..	..
220	..		..	..	..	..
..	132½		..	..	..	450
220	132½	Difference less Rs. 362½ per mensem.	..	..	..	450

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

Madras,
15th March 1887.

ORDER—dated 16th March 1887, No. 819 W., Public Works.

The revised scale of accountants submitted by the Examiner, Public Works Accounts, is sanctioned.

2. A copy of these proceedings will be forwarded to the Government of India for information, with reference to their letter, No. 582 G., dated 22nd April 1885.

(Here enter No. 820 W., dated 16th March 1887.)

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

ENDORSEMENT—dated 12th March 1887, No. 820 W., Public Works.

Forwarded.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. E. Fernandez.
Spare Copies

819-20
/3

GENERAL.
ESTABLISHMENT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated March, 16th.

Read. *Encl.*

G.O., 16th March 1887, No. 820 W

MARCH.

Accountants

Forwarding to the Government of India copy of proceedings sanctioning a revised scale of — for the Madras Presidency.

819-20
4

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Establishment.

READ—the following paper :—

Proceedings of the Government of India in the Public Works Department (General), dated Simla, 23rd August 1883, No. 1146 G.

Appointment of Upper Subordinates to fill temporary Engineerships.

Resolution—

The Government of India from time to time sanctions the appointment of temporary Engineers and Assistant Engineers for the execution of work which cannot be undertaken by the ordinary staff of the Public Works Department. These posts have hitherto been filled up by the appointment of outsiders; but as there are in the Department Upper Subordinates who are fitted, by the engineering experience they possess, to conduct the duties required, His Excellency the Governor-General in Council considers that men of this class, who are eligible and qualified for temporary Engineerships, should be appointed in preference to outsiders. Their transfer to the establishment of temporary Engineers will not cause a break in the continuity of their service for pension, as under Section 71 of the Civil Pension Code their temporary detached service qualifies.

2. To facilitate the selection of competent Upper Subordinates in this manner for the post of temporary Engineers, Local Governments and Administrations and the Director-General of Railways will furnish the Government of India from time to time with the names of Upper Subordinates recommended for such posts, accompanied by a short confidential report on each. One general list will then be compiled and copies will be furnished to local authorities requiring temporary Engineers, in order that they may select suitable persons for the work to be carried out.

Order—

Ordered that this Resolution be forwarded to the Local Governments, Administrations, and Officers marginally noted, for information and guidance, and that it be published in the *Gazette of India*.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident, Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Biluchistan.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Superintendent of Works, Simla Imperial Circle.

(By Order.)

(Signed) G. H. W. WALKER,
Offg. Under Secy. to the Govt. of India.

To the Secretary to the Government of Madras, Public Works Department.

ORDER—dated 6th September 1883, No. 2502 W., Public Works.

Communicated to Superintending Engineers, who will submit *confidentially* to the Chief Engineer, at the earliest possible date, the names of such Upper Subordinates in their Circles as come within the terms of the Government of India Resolution, accompanied by a short confidential report on each subordinate recommended.

2. Superintending Engineers will also in future report from time to time, and in the same manner, the names of Upper Subordinates recommended for such posts.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Consulting Architect to Government.

Exd. E. Fernandez.
Spare Copies

819-20/5

GENERAL.
ESTABLISHMENT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated September, 6th.

Read. *Enc.*

G.O., 6th Sept. 1883, No. 2502 W.

SEPTEMBER.

Upper Subordinates for temporary Engineerships

The Superintending Engineers directed to submit at once and from time to time the names of qualified — in their Circles, with a confidential report on each, for submission to the Government of India.

819-20/6

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 9th January 1885, No. 115 W.

With reference to the orders contained in G.O., No. 3102 W., dated 17th December 1884, I have the honor to forward, herewith, for the sanction of the Government of India, a revised scale of temporary accountants establishment required in consequence of the Ramnad Estate division about to be formed.

2. In their letter, No. 191 A.E, dated 13th December 1883, communicated with G.O., No. 3627 W., dated 18th December 1883, the Government of India sanctioned the entertainment of seven temporary accountants, and the present proposition is for eight temporary accountants, namely:—

2	Temporary	3rd-grade accountants.
3	Do.	4th-grade do.
3	Do.	5th-grade do.

3. I further beg that I may be permitted to appoint deserving accountants on the permanent establishment to fill the higher of these temporary posts, under the provisions of section 75 of the Civil Pension Code, in the same way as permanent upper subordinates have been detached on temporary duty on higher pay (*vide* this office endorsement, No. 199 A., dated 24th November 1884).

4. The favor of early orders is solicited.

ENCLOSURE.

Statement of Proposition for Revision of Establishment.

Order sanctioning present Establishment, Government of Madras, Public Works Department. — Number.	Order sanctioning present Establishment — Date.	Office to which Proposition refers.	Nature of Change. Present Scale. — Number.	Present Scale — Designation.	Present Scale — Pay. Minimum.	Present Scale — Pay. Increment.	Present Scale — Pay. Maximum.	Present Scale — Pay. Average or fixed.	Proposed Scale. — Number.	Proposed Scale — Designation.	Proposed Scale — Pay. Minimum.	Proposed Scale — Pay. Increment.	Proposed Scale — Pay. Maximum.	Proposed Scale — Pay. Average or fixed.	Proposition. Permanent. Increase per Month. — Amount.	Permanent. Decrease per Month. — Amount.	Temporary. Increase per Month. — Period.	Temporary. Increase per Month. — Amount.	Temporary. Decrease per Month. — Period.	Temporary. Decrease per Month. — Amount.	Remarks by Local Government.
					RS.	RS.	RS.	RS.			RS.	RS.	RS.	RS.	RS.	RS.		RS.		RS.	
Government of India letter, No. 191 A.-E., dated 13th December 1883.	..	Accounts Branch, Madras Public Works Department.	7	Temporary accountants.	..	..	..	160 80 or 100 30 or 40	8	Temporary accountants.	..	..	..	160 80 or 100 30 or 40	..	..	..	..	..	..	

MADRAS,
9th January 1885.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

819-20 / 7

Office note from the Examiner, Public Works Accounts, dated 14th January 1885, No. 735.

ORDER—dated 17th January 1885, No. 145 W., Public Works.

Ordered to be forwarded for the sanction of the Government of India.

(Here enter No. 146 W., dated 17th January 1885.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

ENDORSEMENT—dated 17th January 1885, No. 146 W., Public Works.

Forwarded to the Government of India, with reference to proceedings of the Madras Government, Nos. 2659-60 W., dated 28th October 1884.

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of [1885] Madr

PUBLIC WORKS.

Dated January, 17th.

Recd. Ex

G.O., 17th Jan. 1885, No. 146 W.

JANUARY.

Temporary Accountants Establishment

Forwarding, for sanction, revised scale of —.

819-20/8

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 6th February 1885, No. 211 G.:—

In reply to your letter No. 146 W., dated 17th ultimo, I am directed to communicate the sanction of the Government of India to an establishment of eight temporary accountants for the accounts of the divisions and projects noted on the margin and to their distribution in grades as proposed therein.

Godávari Central.	Ramnad Estate.
Kistna Central.	Rushikulya Project.
Cauvery Delta.	Barur Project.

2. As regards the proposal to appoint deserving accountants of the permanent establishment to fill the higher of the temporary posts, I am to refer you to the last sentence but one of paragraph 1 of Public Works Department letter No. 191 A.E., dated 13th December 1883, and to state that the orders contained therein must be adhered to.

ORDER—dated 13th February 1885, No. 337 W., Public Works.

Communicated to the Examiner, Public Works Accounts, with reference to the undermentioned Proceedings:—

G.O., No. 3627 W., dated 18th December 1883.
„ „ 145 W., „ 17th January 1885.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated February, 13*th*.

Recd. *Encl.*

G.O., 13th Feb. 1885, No. 337 W.

FEBRUARY.

Temporary Accounts Establishment

Letter from the Government of India sanctioning —, communicated to the Examiner, Public Works Accounts.

819-20/9

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—Establishment), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 3rd February 1885, No. 17 A.E.

A proposal has been made to allow the accountant stationed at Mercara the pay of the next higher or third grade on account of the difficulty experienced by the Examiner, Public Works Accounts, Madras, in keeping an accountant of the fourth grade there, owing, it is said, to the expensiveness of the place for Europeans and the unfavorableness of the climate for the natives. This proposal does not commend itself to the Government of India, but the difficulty complained of would, it is thought, be got over to some extent by placing the two accountants sanctioned for Coorg on the Madras list for the purposes of transfer and promotion. This would allow of the Examiner of Accounts selecting any accountant from the combined list for service in Coorg, and he could then send a third-grade accountant or change the fourth-grade accountant as frequently as may be advisable. I am to inquire whether the Government of Madras has any objection to this arrangement, and, if not, to request that proposals for a combined scale of accountants may be forwarded to the Government of India for sanction, in substitution of the separate scales sanctioned in Public Works Department letters Nos. 711 G. and 861 G., dated 15th May 1883 and 22nd July 1884, respectively.

Office note from the Examiner, Public Works Accounts, dated Madras, 11th February 1885, No. 803.

In letter No. 861 G., dated 22nd July 1884, quoted by the Government of India in their letter under reply, sanction was given to the following scale of permanent establishment of accountants:—

1st grade	2
2nd „	3
3rd „	8
4th „	17
5th „	30
Total ...	60

This sanction, provided for an accountant for the work of No. 2 Tank Maintenance division, but no appointment was made because it was subsequently arranged that the accounts of the two Tank Maintenance divisions sanctioned should be under one accountant. The scale has not therefore been operated on.

2. For Coorg two accountants were separately sanctioned. One of these can be absorbed into the scale for Madras in lieu of the post intended for the second Tank

division, and the other brought into that scale as now proposed by the Government of India. The distribution will then stand as follows:—

1st	grade	2
2nd	"	3
3rd	"	8
4th	"	18
5th	"	30
	Total accountants ...	61

Office note from the Examiner, Public Works Accounts, dated 17th February 1885, No. 829.

Order—dated 11th March 1885, No. 572 W., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 573 W., dated 11th March 1885.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

819-20
10

GENERAL.
ESTABLISHMENT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated March, 11th.

Read.

G.O., 11th March 1885, No. 572 W.

MARCH.

Accountants

Ordered that the Government of India be informed that there is no objection to the two — sanctioned for Coorg being placed on the Madras list for purposes of transfer and promotion, provided the additional cost is charged to Coorg.

819-20/11

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

LETTER—from

COLONEL J. SHAW-STEWART, R.E.,

Secretary to the Government of Madras,

Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

In reply to your letter No. 17 A.E., dated 3rd February 1885, I am directed to state that this Government have no objection to the proposal to place the two accountants sanctioned for Coorg on the Madras list for purposes of transfer and promotion, provided the additional cost is charged to Coorg, not to Madras.

2. A proposition statement for a combined scale of accountants is forwarded herewith for the sanction of the Government of India.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

FORT ST. GEORGE,
11th March 1885.

Ex. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated March, 1885.

Recd. *Encl.*

11th March 1885, No. 573 W.

MARCH.

Accountants

Stating that there is no objection to the two — sanctioned for Coorg being placed on the Madras list for purposes of transfer and promotion, provided the additional cost is charged to Coorg.

27TH APRIL 1885, No. 988 W., PUBLIC WORKS.

819-20/12

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

Memorandum to Superintending Engineer,	III	Circle,	dated	20th	March	1885,	No.	586 C.
Letter from	„	„	III	„	„	31st	„	„	„ 2675
Memorandum to	„	„	III	„	„	11th	April	„	„ 770 C.
Letter from	„	„	III	„	„	15th	„	„	„ 95

ORDER—dated 27th April 1885, No. 988 W., Public Works.

The Government direct that, with effect from the 1st July next, the present Kurnool division be formed into a sub-division of the Kurnool Canal division, which will in future be termed the Kurnool division.

2. The Superintending Engineer will arrange for giving effect to these orders, and will, in due course, report to the Chief Engineer the names of the members of the executive staff who will become available for transfer.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
„ Chief Engineer for Irrigation.
„ Examiner, Public Works Accounts.
„ Revenue Department.

Ext. E. Fernandes.
Spare Copies.

GENERAL.
ESTABLISHMENT.

Govt. of [1885] Madras.

PUBLIC WORKS.

Dated April, 27th.

Encl.

Read.

G.O., 27th April 1885, No. 988 W.

APRIL.

Kurnool Division

Formation of the — into a sub-division of the Kurnool Canal division which will in future be termed the Kurnool division.

89-20/13

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following letter from A. B. SAMPSON, Esq., Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 22nd April 1885, No. 582 G. :—

I am directed to acknowledge the receipt of your letter, No. 573 W., dated 11th ultimo, intimating that the Government of Madras has no objection to the proposal to place the two accountants sanctioned for Coorg on the Madras list for purposes of transfer and promotion, provided the additional cost is charged to Coorg, and submitting, for sanction, a proposition statement for a combined scale of accountants.

2. In reply, I am directed to communicate the sanction of the Government of India to a staff of sixty-one accountants, as shown on the margin, for Madras including the Coorg division, and to state that the amount to be charged to Coorg should not exceed the pay of one 3rd-grade accountant and one 4th-grade accountant.

Accountants,	1st	grade	...	...	2
Do.	2nd	do.	...	...	3
Do.	3rd	do.	...	...	8
Do.	4th	do.	...	...	18
Do.	5th	do.	...	...	30
				Total ...	61

ORDER—dated 4th May 1885, No. 1040 W., Public Works.

Communicated to the Examiner, Public Works Accounts, with reference to G.O., No. 572 W., dated 11th March 1885.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

Exd A. Grubert.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated May, 4th.

Recd. *Encl.*

G.O., 4th May 1885, No. 1040 W.

MAY.

Accountants

Government of India sanction a combined scale of — for Madras and the Coorg division.

819-20
14

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coonoor, 1st May 1885, No. 166 E.W. (through the Chief Engineer for Irrigation).

I have the honor to forward, herewith, a report from the Executive Engineer, Coimbatore, regarding arrangements for the conversion of the Barur project division into a sub-division of Coimbatore, and to request permission to retain the services of the present office establishment (with the exception of the accountant who may be transferred by the Examiner for duty elsewhere) for the present official year.

1 Letter No. 765, dated 30th April, from the Executive Engineer, Coimbatore division.

ENCLOSURE.

From Captain D. McN. CAMPBELL, R.E., Executive Engineer, Coimbatore Division, to the Superintending Engineer, IV Circle, dated 30th April 1885, No. 765.

With reference to your endorsement No. 172, dated 22nd April 1885, on G.O., No. $\frac{953 \text{ W.}}{A}$, of 22nd April, I have the honor to inform you that I do not think any member of the Barur division office can be dispensed with except, perhaps, the accountant.

2. The Barur project being classed as a Productive Public Work, a somewhat elaborate system of accounts has to be maintained, and, as those parts of the project which give the most trouble and accounts, viz., the masonry works, are just about commencing, the office labor will be greater than it has hitherto been, and it must further be remembered that the grant for this year is Rs. 98,000 against Rs. 55,265 for last year and Rs. 5,725 for the year before; and that most of this will have to be expended on a large number of scattered works.

3. I do not think it has been found that the present office establishment is excessive, and consequently there can be no reason why it should be reduced when the work is to be increased as shown above. My only reason for dispensing with the accountant is that I do not think it would be advisable to have two accountants in the same office preparing the accounts for one division.

4. The Barur office establishment consists of an accountant, four clerks and two draftsmen. The head clerk assisted by two others will not be too much to keep the sub-division accounts, check all bills, measurements, &c., and keep all correspondence; the fourth clerk will be required to work in the division office and assist the present Coimbatore accountant in compiling the extra accounts required. Two draftsmen are, I consider, necessary, as many working drawings will have to be made and probably revised estimates now and again. It must be borne in mind that, in addition to the project works, there are the works in the Krishnagiri and Hosúr taluks to be attended to, and that in the latter there is the Remount Depôt at Hosúr, which gives a considerable amount of work in the way of petty repairs; there is also a good deal of correspondence connected with it.

5. There are at present two messengers and three lascars attached to the division, and I do not think it advisable to dispense with any of them, as Barur is such at out-of-the-way place that it is necessary that there should be more lascars than in an ordinary sub-division.

6. As regards the carrying out of the works, I think that Mr. Assistant Engineer Marjoribanks with two overseers for the project works and one for Hosúr and Krishnagiri may be sufficient.

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 4th May 1885, No. 170 E.W.

With reference to my letter No. 166 E.W., of 1st instant, and G.O., No. 953 W., A of 22nd ultimo, I have the honor to inform you that Mr. Assistant Engineer Marjoribanks is now *en route* to Barur to take charge of the new sub-division; the formation of which I propose should date from 15th instant.

2. I have informed the Examiner with a view to the accountant being transferred elsewhere, and the other four clerks and two draftsmen will be retained pending your orders on my letter above mentioned.

No. 54 E.W.

Forwarded to the Chief Engineer, Public Works Department, for favorable consideration.

OOTACAMUND,
4th May 1885.

(Signed) J. O. HASTED, Colonel, R.E.,
Chief Engineer for Irrigation.

ORDER—dated 13th May 1885, No. 1135 W., Public Works.

The proposals of the Superintending Engineer, IV Circle, are approved.

2. A report should be submitted at the close of the current official year as to the necessity for continuing the office establishment at its present strength.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
" Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies.

89-20
15

GENERAL.
ESTABLISHMENT.

Govt. of [1885] Madras.

PUBLIC WORKS.

Dated May, 13th.

Read. *Encl.*

G.O., 13th May 1885, No. 1135 W.

MAY.

Barur Project Division

Proposals of the Superintending Engineer in connection with the conversion of the — into a sub-division of the Coimbatore division, approved.

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

[Form No. L]

From

No. 3317. 819-22/16

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,

To

MADRAS.

The Secretary to Government,
Public Works Department.

Madras, 14 July 1885.

Sir,

Under the orders of Government quoted in the margin, the Kurnool, Rushikulya, and the Barur Project Divisions were required to be amalgamated with the Kurnool Canal, Ganjam, and Coimbatore Divisions respectively.

G.O. No. 907 W. dated 16th. April 1885.
G.O. No. 988 W. dated 27th. April 1885.
G.O. No. 1135 W. dated 13th. May 1885.

The Barur Division was amalgamated with the Coimbatore Division on the 15th. May 1885; no formal intimation regarding the Kurnool and Rushikulya Project Divisions has reached this Office, but it is believed that the amalgamations have taken place.

2. The Accounts Establishment for the Presidency will be affected by the reduction of one permanent and two temporary Divisions, and I have in consequence dispensed with the services of two Accountants, one from 13th. March 1885 and the other from 9th. May 1885. The services of two more have yet to be dispensed with.

3. The scale of permanent and temporary Accounts

Establishment as already sanctioned by the Government of India is as follows:-

Accountants	Permanent vide G.O. No 1040 W dt 6th May 08	Temporary vide G.O. No 357 W dt 18th Feb 08	Total
1st Grade	2	"	2
2nd Grade	3	-	3
3rd Grade	8	2	10
4th Grade	18	2	20
5th Grade	30	4	34
Total	61	8	69

This scale for both permanent and temporary Establishment would, ordinarily, have to be reduced, but in view of the possible re-establishment of the permanent No. of Executive Divisions, I beg to propose that the scale of permanent Accounts Establishment be allowed to stand, and that the scale of temporary Accounts Establishment be reduced by the scale allowable for 3 Divisions which will then stand as follows:-

Accountants	Permanent	Temporary	Total
1st Grade	2	"	2
2nd Grade	3	"	3
3rd Grade	8	"	8
4th Grade	18	2	20
5th Grade	30	2	32
Total	61	4	65

showing a reduction of 4 Accountants.

4. Soliciting the favor of early orders.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. C. Lardner

Examiner P. W. Accounts.

49-447

14

89-20
17

P.W.C. No 6,204

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

No. 33. W.

No 1252 C dated 23rd July 1885

Dated 14th July 1885.

Recd. 16th " "

Submitting proposals for reducing the Accounts Establishment in consequence of the amalgamation of certain Divisions.

Public Works Department

No. 1252 C dated 23rd July 1885

879-29/18

Memorandum

Letter from the Exam.r P. W. Accounts No. 33 W dated 14th July 1885

As it is not the intention of Government to re-establish the old Kurnool Division, the proposals of the Examiner P. W. Accounts for reducing the Accounts Establishment should be based on this fact.

CM.
18.7.85

To

The Exam.r P. W. Accounts.

Despd. 23.7.85

G. B. No. 907 way 16.4.85
" A " 988 w of 27-4-85
" " " 1135 w of 13-5-85
" " " 1040 w of 4-5-85
" " " 572 w of 11-3-85
" " " 573 w of 11-3-85
" " " 337 w of 13-2-85
" " " 1464 w of 17-1-85

1861 W
C. No. 6204
819-20
18A

To D.W.

For orders. If there was any likelihood of the old Kumool Division having revived the Examiner's proposal to retain the services of the permanent Accountant might be approved but the Division was made a Sub-Division not on account of the recent "reduction order" but on account of the small expenditure in it.

E. M.
16.7

C. may be informed that the Commissioner of Nellore thinks the Kumool Division. His consultation with the Board will be forwarded in his forthcoming

Cd
17.7

G. B. No. 907 w dy 16.4.85
" A " 988 w dy 27-4-85
" " " 1135 w dy 13-5-85
" " " 1040 w dy 4-6-85
" " " 572 w dy 11-3-85
" " " 573 w dy 11-3-85
" " " 337 w dy 13-2-85
" " " 146 w dy 17-1-85

Statement of Proposition for revision of the Establishment of Accountants P.W.D. Madras

Reference to previous correspondence

Present Scale

Proposed Scale

No	Date	No.	Designation	Pay			Allowance for Table	No.	Designation	Pay			Allowance for Table
				Minimum	Increment	Maximum				Minimum	Increment	Maximum	
			For Madras and Coorg.						Remains.				
		2	Accountant 1st Grade	250	20	450	850	2	Accountants 1st Grade	350	20	450	850
		3	do 2d do	250	15	360	952½	3	do 2d do	250	15	360	952½
582 G. dt 22 April 1885 Madras G. O. No. 1040 W dy 4th May 1885		8	do 3d do	160	10	260	1760	8	do 3d do	160	10	260	1760
		18	do 4th do	80	7	150	2,385	17	do 4th do	80	7	150	2703½
		30	do 5th do	40	5	75	1987½	29	do 5th do	40	5	75	1921½
		61	Accountants Costing	"	"	"	7,985	59	Accountants Costing	"	"	"	7726½
			Temporary for 6 Divisions						Temporary for 6 Divisions				
211 G. dt 6th Feby 1885 Madras G.O. No. 337 W dy 13th Feby 85		8	Accountants				40,80 or 100 or 160	6	Accountants				40,80 or 100 or 160

Madras 8
1st August 1885 3

[Form No. 1.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

89-20
-21

No. 42 h

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department,
Madras, 1st August 1885.

Sir,

With reference to your Memorandum No. 1252 C. dated the 23rd. July 1885, I have the honor to forward herewith for the approval of Government, a scale of a revised reduced Establishment consequent on the amalgation of certain Executive Divisions ordered in G.Os. quoted in the margin.

G. O. No. 907 W. dated 16th. April 1885.
G. O. No. 988 W. dated 27th. April 1885.
G. O. No. 1135 W. dated 13th. May 1885.
} Permanent and temporary Accounts

2. On a reference to the entries in the proposition statement, it will be observed that in consequence of the amalgamation of the Kurnool with the Kurnool Canal Division, the permanent scale of Accounts Establishment will have to be reduced by one 4th. Grade and one 5th. Grade representing a reduction in the cost of Establishment of Rs. 198 3/4 per mensem or 2,385 per annum.

3. As it is probable that this reduction of Divisions is but temporary (e.g. the Periyaur Project Division will be established) I think it would be better to adopt the proposal put forward in my previous communication, retaining

the Scale of permanent Accountants (who cannot well be Sent adrift) and reducing the temporary Accountants. The numerical strength entertained as a whole is of course only that which the rules permit, but instead of creating permanent, we reduce our temporary, men.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Lindsay

Examiner P. W. Accounts.

819-20
22

No. 1252 C dy 23.7.85
" B 907 W dy 16.4.85
" A 988 W dy 27.4.85
" 1135 W dy 13.5.85
" 1040 W dy 4.5.85
" 572 W dy 11.3.85
" 573 W dy do
" 337 W dy 13.2.85
" 146 W dy 12.1.85

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

(8)

No. 427 W

do 1861 B dy 12-August 85

Dated 1st August 1885.

Read. 3

Enclo. 1.

Accountants Establishment forwarding a proposition statement shewing reduction in the------

B.10-8-83 & 12-8-83
05/8/85 & 10-8-83

PUBLIC WORKS DEPARTMENT.

B/

No 1861 B 819-20/23

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 12th August 85

READ the following

From the Examiner P. W. Accounts A. E. No 33 W dy 14th July 85.

Reference Order — A. E. No 1252 C dy 23rd July 85.

From the Examiner P. W. Accts. A. E. No 42 W dy 1st August 85.

The proposal of the Examiner P. W. Accts. to reduce the scale of Temporary Accountants by two, leaving the permanent Establishment at its present strength, is sanctioned.

CA. 4.8.85

WS. 6.8.85

To

The Examiner P. W. Accts

Despd 12/8/85

819-20
24

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following letter from G. H. D. WALKER, Esq., Officiating Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 7th December 1886, No. 1997 G.:—

I am directed to acknowledge the receipt of your endorsement, No. 2491 W., dated 24th September 1886, forwarding, for orders, copy of a letter from the Examiner of Public Works Accounts, Madras, on the subject of the title of temporary employés to presidency allowance and presidency house-rent.

2. In reply, I am directed to state that the order contained in Public Works Department letter, No. 908 G., dated 9th June 1886, to the effect that presidency allowance and presidency house-rent is not admissible to temporary employés, is of general application, and that such allowances are not to be added to the salaries agreed upon at the time of their appointment to the posts for which they are engaged.

3. As regards the question of travelling allowance raised by the Examiner, I am to state that when fixing the salary of temporary employés, the local authorities can take into consideration the travelling allowance they will be entitled to under section 8 of the Civil Travelling Allowance Code. Nor should any difficulty arise in regard to transfers, if it be remembered that a temporary appointment is made for a particular work, and that when such work is finished, and the temporary employé proceeds to another, his rate of pay can be reconsidered if the circumstances are changed.

ORDER—dated 13th December 1886, No. 3289 W., Public Works.

Communicated to the Examiner, Public Works Accounts, with reference to G.O., No. 2490 W., dated 24th September 1886.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated December, 13th.

Read. *Encl.*

G.O., 13th Dec. 1886, No. 3289 W.

DECEMBER.

Presidency allowance and Presidency house-rent

Orders of the Government of India on a reference from the Examiner, Public Works Accounts, on the subject of the title of temporary employés to —, communicated to the Examiner.

Public Works Department.

No. 686 C dated 25th February 1887.

M E M O R A N D U M .

819-20/25

In continuation of telegrams of the 24th instant, to the I, II, & VI Circles, it is now notified that from the Ist March 1887, the divisions in the several Circles will be as follows :-

I Circle

Ganjam, including Rushikulya.

Vizagapatam.

Eastern Godavari.
Western Godavari, including Central Godavari.

II Circle.

Eastern Kistna including Gudivada.

Western Kistna.

Buckingham Canal.

Nellore including Sangam

III Circle.

Bellary.

Kurnool.

Cuddapah.

IV Circle.

Nilgiris.

Coimbatore.

West Coast.

V Circle.

North Arcot.

South Arcot.

Chingleput.

Presidency & Bangalore.

Presidency Stores & Workshops.

VI Circle.

Trichinopoly

Tanjore.

Negapatam.

Madura including Ramnad.

Tinnevelly.

Consulting Architect.

2 The Head quarters of the combined divisions will be as follows :-

Ganjam ... Dowgam

Western Godavari ... Chettipet.

Eastern Kistna ... Bezvada.

Nellore ... Nellore.

Madura ... Madura.

3. The head quarters of other divisions will be as at present.

4. For purposes of Account, Ganjam will be a sub-division of the new Ganjam division, Central Godavari a sub-division of Western Godavari, Bezvada a subdivision of Eastern Kistna, Sangam a sub-division of Nellore, and Ramnad a sub-division of Madura, but it will be understood that when the officers in charge of those sub-divisions hold the rank of Executive Engineer they will not be liable to have their work inspected by the divisional officer, and, except with respect to drawing funds from the head office and in matters of account, they will be directly under the orders of the Superintending Engineer.

(By Order)

W.C. Baddeley Captain R.E.

Dy. Chief Engineer P. W. D.

89-20
26

To

The Suptg. Engineers.
Consg. Archt. to Govt
Chief Engr. for Irrign.
Examiner P.W. Accounts with reference to his office note No 763 dated 21st February 1887.

Pl. P.

819-20/27

Memo

With reference to para 3 of memo No 91 C of 24 January 1887, the Dar P.W. Auth is informed that the services of all members of the temporary establishment will be dispensed with on 28th Feby 1887, as detailed in para 1 of the memo —

Sd/-
24/2/87.

Exc. Nos 1 to 25 R

March 1887

Enclosure etc: 1 of letter etc: 1887 dated 13/3

Circular No. 4 of 1887.

819-20/28

(For Examiners only.)

ACCOUNTANT GENERAL.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

THE EXAMINERS OF PUBLIC WORKS ACCOUNTS, MADRAS AND COORG, BOMBAY, BENGAL, NORTH-WESTERN PROVINCES AND OUDH, PUNJAB, CENTRAL PROVINCES, BURMA, ASSAM, HYDERABAD, CENTRAL INDIA, AND RAJPUTANA.

THE EXAMINER OF ACCOUNTS, MILITARY WORKS.

THE EXAMINER OF TELEGRAPH ACCOUNTS.

THE EXAMINER OF ACCOUNTS, NORTH-WESTERN, EASTERN BENGAL, NORTHERN BENGAL, TIRHOOT, MADRAS, CENTRAL PROVINCES, BURMA, SIND-PISHIN AND BOLAN AND SIND-SAGAR STATE RAILWAYS.

THE EXAMINER OF ACCOUNTS, BHAVNAGAR-GONDAL STATE RAILWAY.

THE DEPUTY-EXAMINER OF STATE RAILWAY ACCOUNTS, ASSAM.

THE DEPUTY EXAMINER OF ACCOUNTS, STATE RAILWAY STORES.

THE JOINT AUDITOR AND EXAMINER OF ACCOUNTS, BENGAL AND NORTH-WESTERN RAILWAYS.

THE EXAMINERS OF GUARANTEED RAILWAY ACCOUNTS, MADRAS, BOMBAY AND CALCUTTA.

THE AUDITOR OF ACCOUNTS, OUDH AND ROHILKHAND RAILWAY.

THE GOVERNMENT EXAMINERS OF ACCOUNTS, SOUTHERN MAHRATTA AND INDIAN MIDLAND RAILWAY COMPANIES.

Fort William, February 26, 1887.

SIR,

In continuation of my letter No. 163 G., dated 20th March 1885, and with reference to Government of India, Public Works Department, No. 49 A.—E., dated 8th March 1886, and No. 327 A.—G., dated 22nd December 1886, and my No. 978 G., dated 1st November 1886, I have the honor

March 1887

to forward, for your information and guidance, a memorandum of points that you may find useful when conducting the test audit prescribed in my first quoted letter.

2. This memorandum is intended for your assistance and should not pass beyond your own office. It should not be quoted as authorising any change in procedure affecting Executive Officers. The opening paragraphs explain its scope.

I have the honor to be,

SIR,

Your most obedient Servant,

A. G. BEGBIE, *Major, R.E.,*

Offg. Accountant General.

G. I. C. P. O.—No. 578 A. G., S. W. D.—2-3-87—350.

Enclosure No. 2 of letter No. 1585 dated 12/3

89.20/29

[Accompaniment to Accountant General's Circular No. 4 of 1887.]

Test audit of an Executive Engineer's Office.

The following instructions are intended to supplement, and not to supersede, the customary routine of inspection of an executive engineer's office, as at present carried out.

They are intended to assist examiners in testing the accuracy of those papers and records which are not submitted to their offices.

These instructions are not meant to pass beyond examiners' offices. They are not to be quoted as authorizing any new procedure affecting executive offices.

In accordance with the orders issued in the Accountant General's letter No. 163 G., dated the 20th March 1885, one or two accountants or accounts clerks will be in attendance to assist in the investigation.

Papers required.

I. Take a month's work vouchers (including establishment vouchers) from the examiner's office, with all the original documents, upon which payments have been made.

Check of unvouched outlay.

II. Prove that there are, in the executive engineer's office, vouchers for all the outlay returned to the examiner unvouched, whether under the denomination of daily labor or payments under five rupees each. Do this by extracting the items of unvouched outlay from the memorandum on the back of the work vouchers. Total the items.

III. Take up the original vouchers not sent to the examiner, with the cash book; examine each voucher in the light of the Accountant General's printed letter No. 94 R., dated the 29th January 1886; compare the payment on it with the cash book entry, and tabulate the payments from the vouchers by works. The total of this tabulation should agree with the total arrived at from the work vouchers.

IV. If a cheque for the full amount of a muster roll has been issued and charged off in full to a work, but the roll paid only in part, see that the unpaid sum has been credited as a refund to the work.

V. All irregularities, such as outlay not supported by vouchers, irregular charges appearing in vouchers, vouchers irregularly held back, will of course be noted.

Check of records of measurements.

VI. Take up the contract certificates and the day books of a month.

VII. See that the accountant received either measurement books, or extracts therefrom, signed by the sub-divisionalo fficer, showing the measurements as actually made; that he (or a clerk working upon his responsibility) checked the calculations of the measurements; and that the accountant proved the agreement of the results with the quantities entered in the contract certificates or day books.

VIII. Get a sub-divisional officer's measurement book and test the calculations arithmetically for one month.

IX. See that measurements are made with sufficient frequency, of works in progress; and that the records of measurements (measurement book, or extract therefrom, signed by sub-divisional officer) are crossed with a reference to the contract certificate, or to the day book in which the payments appear.

Day Books.

X. Audit the day books of a month, seeing that they are posted correctly in accordance with the form of day book adopted, that the entries agree with the daily reports, muster rolls, cash books, and stock returns, from which made; that the calculations are correct, and that the day books have been seen and signed (in full or initial) by the executive engineer.

XI. Test the correctness of the method of showing unpaid wages on the day books, and see that details of items unpaid are forthcoming.

XII. Check the correctness of the use of the materials at site account.

XIII. See that the day book entries have been correctly carried into the register of works.

XIV. Ascertain that the day books, register of works, and work vouchers show all work measured that is unpaid for.

Materials at site.

XV. From the executive engineer's register of works, take out the value of materials at site at the end of the month, for each work the account of which is still open, and compare the entries in your list with the entries on the back of the work-vouchers which you have brought from the examiner's office.

XVI. Take up the day books and see that there is a priced list of articles in balance on each day book, working up to the moneyed entry against the work in your list.

XVII. See how materials at site, entered on contract certificates, are verified.

XVIII. If the sub-divisional officer, in whose custody the materials are, does not himself sign the day book, see that a regular acknowledgment of the materials at site at the end of the month was obtained from him, and is periodically required.

XIX. See that the transactions are current; or, if not, that within the past twelve months the materials have been counted, and certified to be in geod condition, and the prices to be under market rates.

XX. Ascertain, as far as possible, whether there are no materials lying surplus through premature issue, over and above those whose value appears in the register of works and work vouchers, and if such exist, see whether they appear on the day books without value, or are accounted for regularly in any manner.

Store Accounts.

XXI. Trace the payments for stores purchased for stock, as per the vouchers taken from the examiner's office, into the abstract of stores received (Form No. 10), and note, in cases where issues are made by a store-keeper, whether he also prepares the purchase bills and thus practically becomes the actual receiver and disburser.

XXII. Note in cases of sales of stores whether the recognised percentage is charged to cover the cost of establishment, &c., and credited to Revenue.

XXIII. Check the original stock returns of the division for one month—

(*a*) *Form* 9 for receipts and issues—by bills and day books, and into Forms 10 and 11; also as indicated by notes on standard form.

(*b*) Forms 10 and 11—by Form 9, cash book, adjustment book, day books, and vouchers brought from examiner's office; also into stock abstract book.

(*c*) Form 12—by previous return, Forms 10 and 11; and into the half-yearly stock register.

Half-yearly Returns.

XXIV. Check these with the sub-divisional documents from which they have been compiled.

Establishment bills.

XXV. Audit the charges for travelling allowance for subordinates, for whom journals may not have been submitted through the executive engineer to the examiner for audit, as entered in the travelling allowance bills and acquittance rolls brought from the examiner's office.—*Vide* P. W. D. No. 827 A. G., dated 22nd December 1886.

XXVI. See that each item paid was admissible under the rules of the Civil Travelling Allowance Code, and that the claims were passed by the authorized controlling officer.

Genuineness of vouchers sent to the Examiner.

XXVII. Compare the vouchers taken from the examiner's office with the entries in the cash book and works accounts, and with the office copies filed in the executive engineer's office.

Suspense Balances.

XXVIII. Take the deposit schedule for the 31st March or the 30th September, and trace deposits in the savings banks into the pass books; also trace the acknowledgments of Government securities from the examiner's office, and see that they are entered in the executive engineer's register of securities.

Service Labels.

XXIX. See the requisitions for service labels, and note whether the amounts asked for are expressed in words on both foil and counterfoil. See what system is adopted to check the receipts and issues of service labels.

Stamps, Security Bonds, &c.

XXX. Verify items of stamps, stamped bonds, service books, &c., shown in the miscellaneous advances account, or as part of the cash balance.

Revenue.

XXXI. If there are sources of revenue other than rents of buildings, see that registers are kept of all particulars, such as periods of currency, rate, party concerned, &c.

Government of India Central Printing Office—No. 578 A. G., P. W. D.—3-3-87—350.

Dated 5-3-87

residency

5

8/9-20

25.

Orders
sanction.
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establish.
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W. Depart.
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No. Date. Office to which prefaction refers

nctioned in the Chief
ment) No 686 C dated 25"
25.

2 Acco

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8 t for 27 Divisions

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Dit 29/3 9 11

12th August 1885 Accounts Branch O.W. Dept. No 572 dated 22nd April 1885

59 Acc

e into Code proportions,
ill be
at 425 850.
at 317½ 952½
at 220. 2200
at 132½ 3300
Total Rs 7,182½
7447½

6 Temp

65

Madras
8th March

oint.
adras.

March 1887

...sent of Proposition for Revision of Establishmen...
to accompany Letter No. dated

...ccountants, M...

Orders sanctioning present Establishment Government of India No. Dated	Office to which proposition refers	No.	Nature of change. Present Scale. Designation	Pay				No.	Proposed Scale. Designation	Pay			
				Minimum	Increase	Maximum	Charge Allowance			Minimum	Increase	Maximum	
		2	Accountants 1st Grade	350	20	450	850	2	Accountants 1st Grade	350	20	450	850
		3	Do 2nd Grade	250	15	340	952½	3	Do 2nd Grade	250	15	340	9
		8	Do 3rd Grade	160	10	240	1760	8	Do 3rd Grade	160	10	240	1
		17	Do 4th Grade	80	7	150	2275	17	Do 4th Grade	80	7	150	19
		29	Do 5th Grade	40	5	75	1912½	29	Do 5th Grade	40	5	75	1
22nd April 1885	Superintendent Office												
12th August 1885	Accounts Branch P.W.	59	Accountants costing					55	Accountants costing				
		6	Temporary Accountants					0	Nil				
		65						55					

Madras
8th March 1887

March 1887

Proposition
ment Temporary

Increase per month	Decrease per month	Period	Amount	Period	Amount
					260
					450
					430
					980

No. of ... Engineer ... February ... Add D... Works ...

No. of ... pended ... Do. ...

Extra (... For C... Extra ...

Divid... the nu...

½ of 39 ...

¼ of 39 ...

D. C...

Examiner ...

F.S. 63.

esent
stablishment
overnment
of India
ublic Works
epartment

8920 / 34 Present Scale 8720 / 35

ember	Date	Office to which Inspection refers	Number	Designation	Pay Minimum	Increment	Maximum	Average Pay of Service	Number	Designation
		Accounts Branch Public Works Department	2	Accountants 1st Grade	350	20	460	850	2	Accountan
overnment			3	___do___ 2d Grade	250	15	340	302½	3	___do___
India			8	___do___ 3d Grade	160	10	240	176 0	9	___do___
blic			17	___do___ 4th Grade	80	7	150	125 7½	17	___do___
Works			29	___do___ 5th Grade	40	5	75	197½	27	___do___
partment	22d April 1885									
582										
overnment										
der	12th August 1885									
1861W			59	Accountants costing				77 36¼	58	Accountant
			6	Temporary Accountants				450		
			65	Accountants costing				2186¼	58	Accountant

Madras
15th March 1887

		Pay			Permanent		Temporary	
		Minimum	Maximum	Average Pay	Increase per month	Decrease per month	Increase per month	Decrease per month
					Period / Amount	Amount	Period / Amount	Amount
1st	4	20	450	850				
2nd	4	15	340	952½				
3rd	4	10	240	1900	220			
4th	4	7	150	2212½				
5th	4	5	75	1787½		132½		
Coach				1787½	220	132½		
								450
Coach				1787½	220	132½		450

Difference Less Rupees 362½ per Mensem

[C. No. 2.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 185 K. 819-20, 36

From D. C. Gordon Esqr.
~~The~~ EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 8th March 1887.

Sir,

With reference to Chief Engineer's (P. W. D.) memorandum No. 686 C. dated the 25th. February 1887, I have the honor to submit for sanction, a revised scale of Accountants Establishment consequent on the reduction in the number of Executive Divisions rendering Accounts to this Office. The scale makes no provision for the Madras Harbor Works, and is calculated as follows:-

Number of Accounting Divisions vide Chief Engineer's (P.W.D.) No. 686 C. dated 25th. February 1887.... 25

2 Workshops (Presidency & Dowlaishwaram)..... 2

Total 27

and 2 Accountants for Coorg sanctioned by the Government of India in G. O. No. 1040 W. dated 4th. May 1885.

2. The services of 6 temporary Accountants sanctioned for 4 temporary Divisions, and 7 temporary clerks, have been dispensed with from Ist. March 1887 with reference to orders conveyed in Chief Engineer's (P. W. D.) memo No. 669 C. dated 25th. February 1887, although the Accounts of the abolished Divisions have yet to be compiled, audited and booked.

3. To enable this Office to clear the arrears caused by the above and also to wind up the Accounts of the amalgamated Divisions, I propose with the approval of Government not to bring this revised scale into effect until 1st June 1887.

I have the honor to be,

Sir,

Your Most Obedient Servant

D. C. Gordon

Examiner P. W. Accounts,

Madras and Coorg.

N.B. - In any future communication on this subject, the number and date of this letter should be quoted.

No. 1887 89-20/37

From D. C. Gordon Esqr

The EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 12 March 188 7.

Sir,

In continuation of this Office letter No. 185 W. dated 8th. March 1887, I have the honor to forward herewith for your information copy of Accountant General's (P. W. D.) Circular No. 4 of 1887 together with its enclosure, and with reference thereto to request that an addition of 2 Accountants 4th. Grade may be made to the scale forwarded for sanction with this Office letter above quoted. It will be necessary to tell off two men to accompany Inspecting Officers on their tours, to assist in the test audit of the Accounts of Divisional Offices. This duty will involve the absence of an Officer and of the two assisting auditors from 6 to 7 months in each year. The scale will then stand as follows:-

2	Accountants	1st.	Grade	at 425.....	850
3	do	2nd.	do	at 317½.....	952½
8	do	3rd.	do	at 220.....	1,760
17	do	4th.	do	at 132½.....	2,252½
25	do	5th.	do	at 66¼	1,656¼
Total 55	Accountants costing.....				7,471¼

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Gordon

Examiner P. W. Accounts.

89/12/3 Encl: 2.

669 C dy 25.2.87
686 C dy 25.2.87
1040W dy 4.5.85
573/W dy 11.2.85
1861W dy 12.9.85
1252 C 23.-.85
988W dy 27-4-83
1135W dy 13.5.85
1040W dy 4.5.85
337W dy 13.2.85
146W dy 17.1.83
961C 14.3.87

P.W.C. No. 1921

From,

The Examiner P. W. Accounts

Madras and Coorg.

To,

The Secretary to Government

P. W. Department.

No. 185 K

Dated 8th March 1887.

Recd. 9 — —

Encl. 1.

Revised scale of Accountants Establishment. Forwards a----

Cir. 10/3/87 L. to S.

8920/39

P.W.C.No-2026.

From,

The Examiner P. W. Accounts

Madras.

To,

The Secretary to Government.

P. W. Department.

12 MAR 7

No. 188

Dated 12 March 1887.

Recd. 12 —

Enclos. 2.

Forwards Accountant General's (P. W. D. Circular No. 4 of 1887 and requests to make an addition of 2 Accountants to the scale forwarded for sanction.

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

[C. No. 2.]

No. 190 M. 819-20

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 15 March 188 7.

Sir,

With reference to your Office Note No. 961 G. dated the 14th. March 1887 constituting the Godavari Central Division a permanent Division in lieu of Sangam Project Division, I have the honor to submit for sanction a revised scale of Accounts Establishment shewing a net saving of Rs. 362½ per mensem or Rs. 4,350 per annum, and to request that the Proposition Statement forwarded with this Office letters Nos. 185 W. and 188 W. dated 8th. and 12th. March 1887 respectively may be considered cancelled.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. L. Gordon

Examiner P. W. Accounts.

1513

Encs: One

819.20
H1

~~W.C. No 2123~~

From,

The Examiner P. W. Accounts

Madras.

To,

The Secretary to Government

P. W. Department.

No. 190 W

Dated 15 March 1887.

Recd. 15

Enclo. 1.

Revised statement of
Accounts Establishment. Forwards
for sanction &c.

Genl Estabt

PUBLIC WORKS DEPARTMENT.

~~W.C. No 792 W~~ 819-20 H-2

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~12~~ March 1887.

READ the following

From the Exr. P.W.A. No. 183 W dt 8. 3. 87.
—"— —do— —"— 188 W " 12. 3. 87
—"— —do— —"— 190 W " 15. 3. 87

8

The revised scale of accountants establishment proposed by the Exr. P.W. Accts is sanctioned.

~~2. As the Provisional Budget for 1887-88 provides for the full number of 57 Accountants, the proposal in para 3 of the Examiner's letter is approved.~~

2. A copy of these Proceedings will be forwarded to the Govt

Govt. of India, for information with reference to their letter No 582 d/ 22 April 1885.

(H.S. No 773 W d/ 12 March/87)

Forwarded

[illegible]
10/3/87

[illegible]
28/4/87

Ci
Ci: 10/3/87

[illegible]

28/5/8

879-20
43

192/
W2b
2123

Govt. of [illegible] Madras.

PUBLIC WORKS.

Sanctioned
Print
Lem
14/12/87

Dated

Rec'd Encl.

G.O. 16 March 1887, No. ~~772~~ 819 w
~~773 w~~ 820 w

Accountant's.

A revised scale of —
for the Madras Press,
~~to have effect from~~
~~1st June 87~~, sanctioned.

4C/2
6D/2

Accountant's.

Forwarding to the Govt. Gazette
copy of proc. sanctioning
a revised scale of —
for the Madras Press,
~~to have effect from~~
~~1st June 87~~

Ex. 213