Statement of Proposition for revision of Establishment of the Office of Escaminer A. & W. Accounts.

Accounts Branch Madras A. & W. D.

Order sanctioning present establishment

Circ 6748 cent to Orsty. 7-7-88

Office to which the proposition refers

Scale as applied for in Madras Office Note to the Secretary to Government A. & W. Department № 1848 dated 10th July 1888.

Nature of change

Escaminer's (A. & W. Accounts)

Present establishment										Proposed scale										Proposition					
				Pay								Pay				Permanent		Temporary							
№	Date	№	Designation	Minimum	Increment	Maximum	Average or fixed	Amount	Amount	№	Designation	Minimum	Increment	Maximum	Average or fixed	Increase per month Amount	Decrease per month Amount	Increase per month Period	Decrease per month Amount	Period	Amount	Remarks			
		2	Accountants	1st Grade	350	20	450	850			2	Accountants	1st Grade	350	20	450	850									
		4	——— Do. ———	2nd Grade	250	15	340	1270			4	——— Do. ———	2nd Grade	250	15	340	1270									
		9	——— Do. ———	3rd Grade	160	10	240	1980			9	——— Do. ———	3rd Grade	160	10	240	1980									
		18	——— Do. ———	4th Grade	80	7	150	2385			18	——— Do. ———	4th Grade	80	7	150	2385									
		27	——— Do. ———	5th Grade	40	5	75	1788¾			27	——— Do. ———	5th Grade	40	5	75	1788¾									
											4	Assistant Accountants		30	to	45	120	120								
		60	Accountants costing Rs. ———					827¾			64	Accountants including Assistant Accountants costing Rs. ———					839¾	120								

Madras
11th/12th July 1888

Escaminer
11/7

Major R.E.
Escaminer of A. & W. Accounts, Madras.
11/7

18

P.W. Sec.
6877/88

[C. No. 8.]

GOVT. OF MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12 July 1888.

OFFICE NOTE No. 1867

Enc. 1

To

W.

G. O. No. 1334 W. dated 7th. May 1888.

I gather from the above quoted G. O. that Government wish me now to submit proposal statements for a revised establishment of accountants, for the sanctioned number of divisions, on the basis of the sliding scale shown in para 19 of my note printed with that G. O., retaining the 5th. Grade of accountants, and also for a revised, and presumably reduced, clerical establishment.

2. If that is required, I must respectfully state that it is impossible for me to comply with the wishes of Government. In my former note I endeavoured to make it clear, that any reduction of the numerical strength of the establishment of accountants must be preceded by an

KEEP-WITH Genl. No.

dated 188 .

1,000—7-2-88.

increase of the efficiency of individual accountants. I am still of opinion that with more efficient accountants an appreciable economy might be effected, even adopting the grades and rates of pay obtaining elsewhere; and if individual efficiency can be secured at rates lower than those obtaining elsewhere — the possibility of which I am not at present disposed to dispute — then a very considerable economy might, in course of time, be effected. I am, however, equally convinced that, with the present staff of accountants and the present system of recruitment, any reduction of numbers would be impossible, without completely sacrificing efficiency.

3. I much regret that I should be obliged to place myself in apparent opposition to the wishes of Government. The opposition, however, is only apparent. I am quite as desirous as Government can be to produce an economical scheme of establishment, but I should be wanting in my duty both to the Madras Government and to the Government of India, if I were to acquiesce, without a protest, in proposals which are, in my opinion, absolutely incompatible with the most ordinary efficiency. I am moreover confident that, when the facts of the case are fully and properly represented, Government will admit the correctness of my views, and I blame myself for not having stated the case more perfectly in my previous note; in which I made the mistake of supposing that facts and conclusions which are well known and obvious to myself, would be equally so to others.

4. In para 8 of their orders, Government say, with regard to the initial uselessness of a new accountant without previous divisional experience, that "the accounts branch is not singular in this respect: an overseer fresh from the Civil Engineering College, an Asstt. Engineer from Cooper's Hill and beginners in other departments require practical training". This is perfectly true as far as it goes, but Government completely overlook two very material points

5. In the first place both the overseer and the Asstt. Engineer

before joining the department will have undergone special training for their special work, extending in each case over a period of from three to five years and including in each case from one to two years of practical training; on the other hand the accountant has no training whatever, either practical or theoretical, for his special work: such training as he can get in the Examiner's office may be useful to him in a way; but it is no more a training for his special work as divisional accountant, than time spent in the Chief Engineer's office (outside the draughtsmens office) would be training for the special work of an overseer.

6. In the second place both the Overseer and the Asstt. Engineer, in spite of their previous training, are at first placed in leading strings, their personal responsibility for the work they do at first is trifling: an accountant, on the other hand, is expected to take effective and responsible charge of the accounts of the division, from the day he joins; he is not sent to a division — or rather he should not be sent there — <u>to learn his work</u>, either from the Executive Engineer or from anybody else; he should be sent there <u>to do his work</u>, to be a help, and not a hindrance, to the Executive Engineer. The work that an accountant is expected to do on first appointment to a division, is essentially the same work as he will have to do for the next ten, or even fifteen or twenty years: nobody of course will expect him to do his work quite so well at first, as after ten years' experience; but from the very first day he is expected to do it with ordinary efficiency.

7. I submit that the accounts branch is a fraud upon the executive, as long as the Examiner is not in a position to provide each division with an accountant capable, <u>from the outset</u>, of taking effective and responsible charge of the divisional accounts, and able to compile them properly for submission to the audit office. Under present conditions, not only is it impossible for the Examiner to do this, but inasmuch as the accountant has practically to train himself, i.e. to learn his work in the best way he can,

with the rarest exceptions to the very end of his service he does not become really efficient.

8. In para 9 of their orders Government "do not see why temporary accountants should not be employed in the same way as temporary upper subordinates and engineers, and a saving of pensionary charges thus effected". The answer is that (1) the temporary accountant must, under the conditions stated, be an untrained man, and (2) that there is no room for untrained men in an establishment organized on the scale suggested in my previous note.

9. With regard to the first point Government probably consider that the establishment of accountants might continue to be partly recruited, as it is now wholly recruited, by the absorption of temporary accountants. There would, I think, be considerable difficulty in combining the two systems of recruitment, recruitment through an apprentice class — which Government have consented to try — and recruitment from temporary accountants; but it is not necessary

that, if a temporary accountant is absorbed into the permanent establishment, then under the rules of the Civil Pension Code; his temporary service becomes ipso facto service qualifying for pension, and for any effect on pensionary charges he might just as well have been appointed in the first instance to the permanent establishment. So far then as the temporary accountants are ultimately to be absorbed into the permanent establishment, there can be no possible saving of pensionary charges through the employment of temporary accountants; and as the admitted object of Government, and indeed the only possible object, in employing temporary accountants is to reduce pensionary charges, it is necessary to take for granted that the temporary accountants are not to be absorbed.

10. If the temporary accountants are not to be absorbed, it is evident that, with the rarest exceptions, they must be untrained men. Every temporary employé in every department is always trying to get a permanent post somewhere. Temporary

accountants are not likely to be exceptions to this rule. The only condition on which it would be possible to get trained men as temporary accountants, would be that such men should consent to forego all other chances of employment, and keep themselves available for temporary accountantships.

11. Taking it as proved that, under the conditions stated(viz, a saving of pensionary charges to be effected) a temporary accountant means an untrained man, the next question is whether there is any room for untrained men in the proposed establishment. I can see no possible way of employing such men; but if anyone can show me how they can be employed I shall be glad to reconsider the matter.

12. It is simply a question of the work to be done. Assuming 32 divisions, the 50 accountants, for whom Government apparently wish me to provide in the proposal statement they have desired me to submit, would be distributed and employed as follows, see para 18 and paras 12, 13, 14 and 15 of my previous

note :-

In divisions..... 32

In the Central office

Chief Accountant.....	1
Superintendent of the Audit Establishment Branch.....	1
Assisting do and capable of taking his place during temporary absence.....	1
Budget, Booking and Exchange Account Sections.....	2
Code.....	1
Test Audit.....	2
Reserve.....	1
Superintendent of General Audit Branch.....	1
Accountants auditing divisional accounts.....	8
Total	50

If there is any one of the above posts in which an untrained man can be employed with advantage, I shall be glad to have it pointed out, and I shall then probably propose to provide for filling the post permanently with a clerk of suitable grade, instead of an accountant; which would be very much better than employing a temporary man.

13. I have, I hope, made it clear that temporary men cannot with advantage be employed in the accounts branch, that is that they cannot be employed without a complete sacrifice of efficiency, and that the saving, if any, to be effected must

necessarily be insignificant; but Government may possibly ask whether there is, as regards this matter, any difference between the accounts branch and the executive branch of the department; or whether the same arguments do not apply to the employment of temporary hands in the executive branch. In my opinion there is the greatest possible difference; and I will endeavour to show what it is.

14. In the first place there is, as between the two cases, the greatest possible difference in the proportio between the supply of the article an the demand for it. A P.W. accountant i a specialist, who is only produced by a special training or experience. I do not pretend that the material must necessarily be of a very superior quality; I only say that, whatever the material, it takes a long time to make an efficient P.W. Accountant. He is not efficient unless he has all the rules and forms and technicalities of the department at his fingers' ends; and s — the department being admitted- consist mainly of permanent

hands,—there cannot possibly be more than, at the very outside, half a dozen temporary accountantships; and as the experience necessary to make an effecient temporary account- ant can only be gained by service in one of these temporary accountant- ships; it follows that the number of efficient temporary accountants, at any time existing— there may be none at all in the market — must be quite insignificant. Moreover though a P.W. accountant is a specia- list, his special qualifications in no way disqualify him for ordinary clerical work; and consequently the demand for the article is represented by the whole field of clerical employment, not only in the P.W.D., but in all branches of the Government service, and in the offices of railway companies and commercial firms.

15. Engineering subordinates are also specialists; but they are much more numerous; they are not producible only by experience in the P.W.D.; and moreover their speciality does, to a great extent disqualify, or at any rate disincline them, for other kinds of employment; and lastly the

competition between the provincial P. W. D. and other fields of employment, is comparatively insignificant. Practically the only competitors are railways and local fund boards; and it is probably understating the case to say that the provincial P. W. D. represents at least one-third of the whole field of employment open to these classes, whereas the accounts branch of the P. W. D. is probably not one-thousandth part of the field of employment open to men with the qualifications necessary for a temporary P. W. D. accountant. Hence, while it is comparatively easy to get temporary engineers and engineering subordinates, it is practically impossible to get temporary P. W. accountants.

16. In the second place, the reasons which make it desirable to employ temporary engineers and engineering subordinates, do not apply in anything like the same degree to the employment of temporary accountants, assuming, for the sake of the argument, that a temporary P. W. accountant is a thing that really can be got.

17. Temporary hands are only entertained with the object of avoiding the non-effective charges (pensionary or other) which would otherwise be caused by fluctuations in the amount of work done. The extent of the fluctuations of work is therefore the measure of the usefulness of employing temporary hands, and the work of the accounts branch does not vary to anything like the same extent that the work of the executive branch does.

18. Fluctuations are of two kinds; local and general. The former, as a rule, are due to some change in the scene of operations. The completion of large works, say, in Ganjam, sets free funds which in subsequent years are devoted to works in, say, Tinnevelly. To shift all the subordinate and petty engineering establishment from Ganjam to Tinnevelly would be impracticable; or rather the entertainment of such establishment on terms involving liability to such transfer would entail undesirable enhancement of expenditure. The difficulty is got over by the employment of temporary establishments, taken on when and

where the works are begun, and discharged when and where the works are completed. Such changes as a rule, do not affect the work of the accounts branch in the very slightest degree; the only difference is that perhaps the central office gets somewhat more bulky accounts from one division, and less bulky accounts from another.

19. General fluctuations are caused by financial pressure, or the cessation of such pressure; resulting in the general reduction or increase of grants, and, consequently, in a general reduction or increase of work throughout the presidency. A general reduction of work in all divisions affects very seriously the scope for employment of engineering subordinates; but, as a rule, it has no effect whatever on the work of the accounts branch: an accountant is still required for every division, and it must be a very extraordinary pressure indeed, a catastrophe such as would hardly occur once in a century, which would produce any appreciable reduction of the work of the central accounts office, as long as the number of divisions remains the same.

20. There is in fact only one class of cases in which the work of the accounts branch is at all affected, and that is when a division is abolished or created. Normally such changes are not frequent. It happens that lately they have been rather frequent, because in one or two cases the same divisions have been constituted, abolished and then reconstituted at intervals of a few months; but ordinarily such changes are rare, and the reduction of a division now and then could at most result in one or two accountants being supernumerary for a few months. We can count on an average of two or three casualties yearly in the accounts branch, so that a supernumerary must be very soon absorbed, and pending absorption he could always be usefully employed either (directly or indirectly) on work in the central office for which extra (temporary) clerical establishment is continually required and sanctioned, or in assisting in some division in which the work is in arrears.

21. A few supernumeraries more or less in the executive branch of the

department is not considered such a very serious matter. There always are some, and at this moment there are twelve of all grades and classes excluding menials, and this in spite of, and in addition to, temporary establishments; and I submit that it is not worthwhile to hazard the efficiency of the accountants' branch for fear of an occasional supernumerary for a few months. I believe too that in some other provinces there is not only numerical excess of accountants, but the sanctioned scale of cost is also exceeded. I understand that in Bengal, for instance, according to the last published departmental list, there were 49 accountants for 25 divisions, the allowance according to scale being 35; to some extent the difference may be accounted for by accountants for test audit and special circumstances, but after making every allowance there is, as I understand, a considerable number of supernumeraries. In Madras, on the other hand, the sanctioned scale has, I believe, never been exceeded.

22. If the object of Government is simply to save pensionary charges; the simplest plan would be to declare service in the accounts branch non-pensionable, as far as future appointments are concerned; and so gradually to secure a non-pensionable staff as on the State Railways. Except as a policy deliberately adopted by Government, for the purpose, I presume, of procuring better service, there is not, as far as I am aware, any obligation to grant pensions. A non-pensionable establishment would be much better than an establishment consisting mainly of permanent pensionable accountants, but supplemented by temporary non-pensionable accountants, because, with the former, every reduction would afford an opportunity of getting rid of the most inefficient men, and the man last appointed need not be discharged, simply because he is the last and without any regard to his efficiency, actual or prospective; whereas with the latter (permanent and temporary combined), at every reduction of establishment the temporary hands must go first, because the permanent hands would be entitled

to compensation if discharged, the result being that no temporary hand can be kept long enough to become efficient, unless he actually stays long enough to be absorbed into the permanent establishment, when all the advantage of his having originally been temporary is at once lost.

23. In para 6 of their orders Government say that experience in other departments, as well as in the executive branch of the P. W. D., leads to the conclusion that the services of men of education and respectability can be secured for much less than in other parts of India. As to this, I can assure Government that I have not the slightest wish to recommend an unnecessarily costly establishment, and if Government, after mature consideration, are convinced that the necessary efficiency can be secured with a lower scale of pay than is given elsewhere, and that there are no insuperable objections to a different scale of pay; I shall be very glad to take advantage of the opportunity for economy. I must however point out-

(a) that the practicability of the lower scale of pay should first be clearly established;

(b) that assuming (a) to be proved there is the difficulty arising from the circumstance that accountants are transferable between province and province; and

(c) assuming (a) to be proved and (b) to be negligible, the adoption of the fifth grade of accountants is about the worst possible way of taking advantage of the opportunity for economy.

24. With regard to the first point, (a), I am not in a position to compare the scales of pay in other departments with the corresponding scales in other parts of India; but as regards the executive branch of the P. W. D. I may say that I can find nothing to support the conclusion affirmed by Government. The scale of pay for upper and lower subordinates is identical with that obtaining elsewhere; and the scale of clerical establishment, for divisional and circle offices, has, I understand, been copied from the North Western Provinces. If it is a fact that men of suitable education and respectability can be obtained in Madras at rates of pay averaging 26 per cent less than elsewhere — see the

latter part of para 26 of my previous note 164 – 121 = 43, and 43 is 26 per cent of 164 — then there should be scope for a very considerable economy in the executive branch of the department.

25. As regards (b) the transferability of accountants from province to province, I can only repeat that, as long as our scale of pay is less than that obtaining elsewhere, it will always be difficult to retain good men whenever accountants are wanted to meet increases of establishment elsewhere, as recently in Burmah, our best men go; and I do not see how it can be prevented.

26. With regard to (c), I must point out that, whether the scale of pay be high or low, the gradations of the establishment should be organized on rational principles with reference to the work to be done. The scale of grades of the accounts branch obtaining in other parts of India is, with reference to the work to be done, a rational one: the scale obtaining in Madras can hardly be called so: it probably was so

But the Govt of India Scale would allow 47 Accountants only. Vide para 19 of Previous Office note. RS

when the scale was first introduced, but as I have explained before (see para 29 of my previous note), the scale was originally introduced on the supposition of a totally different system of working.

27. Assuming 32 divisions, and allowing therefore an establishment of 50 accountants according to the scale proposed in para 19 of my previous note, the establishment according to the Govt. of India gradation would consist of

2 first grade accountants
4 second grade accountants
12 third grade accountants
32 fourth grade accountants.
50

There would then be 32 fourth grade accountants for the 32 divisions; 9 or 10 of the third grade in the audit branch of the central office overhauling the work of the divisional accountants, and two or three of the third grade assisting the superintendents of other branches; four accountants of the second grade as superintendents of the minor branches; one first grade accountant as chief accountant and one in charge of the establishment audit branch. The exact correspondence of the

number in the fourth grade with the number of divisions is of course accidental; but the correspondence must always be very close indeed.

28. A similar total establishment of 50 accountants, distributed on the Madras plan in accordance with para II of the orders of Government, in order to keep within the limits of proportion at cost would have to be made up thus:-

2	first grade	accountants
3	second	do
5	third	do
20	fourth	do
20	fifth	do
50		

This gives 40 fourth and fifth grade accountants, i.e. eight more than there are divisions, and only five third grade accountants for the ten or twelve posts which should be occupied by men of some such standing. Moreover the 32 divisional accountants, all doing, as I have pointed out above, practically the same work, and having the same responsibilities, will be drawing pay varying from Rs. 30 to Rs. 150; whilst in the central office the pay of 4th. and 3rd. grade accountants be ca doing precisely the same work will range from Rs. 100 to Rs. 240. I do not think these very wide ranges of pay, especially the first noticed, for the same work are at all desirable. It may be said that the more highly paid of the 4th. grade accountants can be employed in the central office, reducing slightly the inequality; but in practice this could not be ensured, and the inequalities would be as I have stated.

29. The fact that the distribution into four grades in the proportion obtaining in other parts of India is a convenient and desirable one with reference to the work to be done, whilst the distribution into five grades has nothing to recommend it, and if Government are satisfied that the necessary degree of efficiency can be secured for salaries 25 per cent lower than those given elsewhere, the best plan will be to reduce the salaries of all grades proportionately, retaining the grading and distribution obtaining elsewhere.

30. This would give a minimum salary of Rs. 60 for a fourt grade

accountant. I think it is not at all impossible that natives of suitable education and respectability could be obtained for such a commencing salary; but I must point out that if an accountant is to have a proper training before he is reckoned an accountant, the minimum pay of a fourth grade accountant will not be his commencing salary, but the salary that he may expect to get after say three years service.

31. I must also point out that a prospective salary of Rs. 60, after three years service, will not attract Europeans or Eurasians of suitable education and respectability. A certain number of Europeans and Eurasians are very necessary in the acounts branch; because there are always some divisions situated in localities in which a native accountant is of little or no use. Under present conditions it is impossible to get any suitable European or Eurasian to join the department unless he is appointed in the first instance to the fourth grade — which is very unfair to the native accountants—

1

or unless he comes with the idea that he will afterwards, be able to get transferred to another province. Any scheme which involves a material reduction ~~of~~ of salaries, below the rates obtaining elsewhere, will be subject to this inconvenience.

32. From para 12 of the G.O, it appears that Government have misread the remark in para 27 of my first note. I said that an accountants chance of getting beyond the commencing grade of other provinces — i.e. the grade which in other provinces is the commencing grade — is insignificant. This grade is the fourth grade and the table to which I referred shows that 43 out of 56 accountants would be in this grade or in a lower one. Not one-half as stated in the G.O., but less than a quarter are in superior grades. With an establishment on the scale shown in para 28 of this note, one-fifth would be in the superior grades.

33. Referring to the same paragraph, I have not forgotten that the supply of educated men has

greatly increased since 1875. It was this fact that made me suggest that the scale of pay for apprentice accountants should be fixed at rates which would not deter graduates of the University from seeking such posts. I know that the Government of India scale of pay for accountants is high enough to attract any number of graduates of the University, but they might easily be deterred if the pay of apprentices, which would be the commencing pay, were fixed too low. Referring to para 6 of the G.O, I did not say that it was necessary to employ only graduates of the University; but I think it is desirable to adopt the highest educational standard that is practicable. The same standard is practically adopted for admission to clerkships in the office of the Provincial Accountant General; and having regard to the very early stage of his career at which an accountant of the P.W.D. is expected to assume practically independent charge of responsible duties, at a distance from the central office, whereas a clerk in the Accountant General's office serves from first to last, in that office, I think the educational standard for an accountant of the P.W.D. should be quite as high as that for a clerk in the Accountant General's office.

34. In para 7 of their order, Government suggest a higher standard of entrance examination. The entrance examination is not a test of general education; it is a special test in certain subjects a knowledge of which is considered specially necessary for an accountant. Having regard to the object of this test the existing standard is, in my opinion, ~~slightly~~ sufficiently high. What I want is a test of general education such as is, in my opinion, most desirable, if not absolutely necessary, in order to secure a class of men who can, by a short preliminary training, be fitted to undertake the practically independent discharge of responsible duties, at a distance from any centre of control or instruction.

35. With regard to the expression "ill paid and inefficient accountants" what I said was that many of the accountants are the same men who were so described in 1875. That

true. Some of these men may be better paid now, but higher pay will not make these same men more efficient. As regards the recruits of later years, and the present attractions, I have already admitted that the the average pay may possibly be quite sufficient, if suitable distributed; but I maintain that, whatever may be the attractions of the superior grades with pay ranging from Rs. 250 to 450 a month, the commencing salaries are not sufficient to attract a suitable class of men.

36. In this connection it is necessary to remember that accountants have to be engaged for service throughout the presidency. The rates of pay which will secure men for continuous service in Madras, or for continuous service in their own district up country, will not secure the same class of men if they are liable to be transferred at a moments notice from Vizagapatam to Tinnevelly or from Nellore to Calicut. It is precisely during the period during which they are most subject to this inconvenient liability to transfer, that they receive the very inadequate salaries of the lowest

grades.

37. In para 7 of their orders, Government say "if they are inefficient they must be removed and better men obtained". It is easier to say this than to do it. In the first place, as every head of a department knows, nothing is more difficult than to get rid of a Government servant for simple inefficiency. The very rules of the department prevent it. Code para 675 says "in no case should a servant be dismissed on the plea of inefficiency, simply because he is not so able as his superior officer thinks he ought to be"; and this exactly applies to the present case: the men do their work in a way, but very few of them do it as they sh , and, as I have already stated, it ot surprising, and I do not think it is their fault; and it would be very hard measure to dismiss them for it. I have no doubt that if I were to suspend an accountant tomorrow for simple inefficiency, he would be reinstated within a month by order of Government. Dismissal is not practicable and I do not

think Government would listen to any proposal for compensation pensions.

38. In the second place if I could and did remove the inefficient accountants, I know no way of replacing them. Ready-made P.W. accountants do not grow by the road-side; and the men we have are at any rate more useful than any that could be got to take their places. Mr Rainier, who is ~~certainly~~ disposed to view their shortcomings leniently, and whose standard of efficiency is not I think, as high as mine, after completing his last round of inspections, recorded as his opinion that out of thirty-one divisional accountants he could only name eight who could be considered efficient. It is difficult enough as it is to man the divisional accountantships at all, I do not pretend to man them efficiently; but to replace even a dozen accountants would be simply impossible. The improvement of the staff must necessarily be a work of years, and, for that reason, I think the sooner it is begun the better.

39. For the reason given above, and in my previous note, it is, in my opin

out of the question to attempt any immediate reduction of the numerical strength of the accounts staff. Given an increase of efficiency reduction of both number and cost is possible; but it can only be effected gradually as the efficiency is gradually increased. I am therefore unable to submit at present any definite proposal statement for a reduced accounts establishment.

40. It is difficult to submit any definite proposals for the entertainment of apprentice accountants, until it is settled whether the commencing pay of an accountant is to be Rs. 30 or Rs. 80, or some intermediate amount. If the minimum pay of an accountant is retained at Rs. 30, there is not, in my opinion, any probability of obtaining suitable can dates; but on the supposition that the minimum pay of an accountant y be fixed at not less than Rs. 60 month, I would propose that the pay of apprentice or assistant accountants should be fixed at Rs. 30 rising to Rs. 45, subject to evidence of proper industry and capability.

41. In connection with this

matter I must nowpoint out that my proposals contemplated the entertainment of men of full age,and not mere youths such as are contemplated in the correspondence quoted in para 30 of my first note; and when using the term "apprentice accountant" I overlooked the fact that under section 65 of the Civil Pension Code, service as an apprentice does not count for pension. This rule is no doubt based on the supposition that an apprentice will generally be under the age at which service counts and would be simply a learner, whereas the men that I would propose to entertain would be of full age, and they would be doing real work, work now done by clerks,and I would therefore propose to call them assistant-accountants instead of apprentice accountants.

42. As a measure of precaution it is desirable that I should refer here to an alternative scheme which might possibly be suggested; namely placing under the Examiner the clerks now employed in assisting divisional accountants,with a view to their being gradually trained to succeed to accountantships. I have carefully considered this alternative scheme,and have come to the conclusion that it would not answer. In the first place, as I have said before,the men in question are not as a rule of a suitable class; in the second place it would be impossible for the Examiner to undertake the proper simultaneous training of such a number of men. To be trained properly the men must be placed under selected Executive Engineers and selected accountants,and must be individually under observation: this is only possible with a limited number. It may ,however,very probably be possible to appoint one or two of the men to the proposed assistant accountantships.

43. With regard to the desire of Government that I should submit also a proposal statement for a revised clerical establishment, I can only say that from various causes,which it is unnecessary to detail,the work of my office is at present so heavy that I cannot propose any present reduction. The work of the office has for some time been,and is now exceptionally heavy,

and it is only due to the very greatest exertions on the part of the chief accountant and the superintendents of the several branches, that it has been possible to carry on the work of the office without getting greatly into arrears. I hope that in the course of another twelve months I may be able to see my way to making some definite proposal; but I can make none at present. I must, however, point out that the remarks in para 7 of the Government of India letter No. 1721 G. dated 2nd. September 1887 (G.O. No. 2610 W. dated 4th. October 1887) are completely met by what I have already said. The complaint of the Government of India is that, reckoning the extra accountants, the total clerical establishment is unduly large; and I have shown how, and under what conditions, these extra accountants can be dispensed with. As far as I can see, it is nowhere alleged that, apart from the numerical excess of accountants, the clerical establishment is unduly large.

44. When the Accountant General P. W. Department (Colonel Filgate) was in Madras in April last, I explained to him fully the proposals that I had made, and he expressed complete approval of them, and supposing that they would have been submitted to the Government of India long before he relinquished his charge, he undertook to give them his support. I hope therefore that Government will now be disposed to ask the Government of India to sanction in principle -

(1) the gradual reversion to an establishment of four grades of accountants calculated according to the sliding scale given in paras 22 and 23 of my first note, viz one for every division, one for every four divisions, one for a fraction, and ten extra, the numbers thus arrived at being distributed according to the numerical proportions obtaining elsewhere, and drawing either the same salaries as are allowed elsewhere, or such proportionately reduced salaries — i.e. reduced in the same proportion in all grades — as may be considered proper with reference to the alleged cheapness of the local supply and

(2) with a view to the recruitment of the accountants, the introduction of a class of assistant accountants, of full age, on salaries rising from Rs. 30 to Rs. 45 per mensem, who after three years service as assistants shall be entitled to appointments as accountants, and whose service shall count for pension.

45. The Government of India might at the same time be asked to sanction the immediate appointment of four such assistant accountants, and the subsequent appointment of one every six months, either on the terms proposed above, or on such terms as they may approve, the total number at any time being at first limited to eight and afterwards to six; and with a view to this a proposal statement in the prescribed form is now submitted.

46. Definite proposals with a view to effecting the proposed [redacted] to an establishment of four grades, on such scale of pay as may be approved, can be submitted when the principle of the changes has been sanctioned. In any case the changes if approved must be made gradually, and little or nothing can be done towards it until a certain number of properly trained assistant accountants are available; the only thing that can be done at once is to stop all permanent appointments in excess of the scale approved whether as regards numbers or salary; so that there may be no difficulty in absorbing the assistant accountants when they are ready.

C.

2610 Wa/4-10-88
2611
1334 Wa/7-5-88

P.W.C. No. 68.77

Encl: 1

Recd 13:7:88

No. 2247 W dt 23rd July 1888.

All communications should be addressed to the Secretary.

No. 1670G

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

SECRETARY TO GOVERNMENT, P.W. DEPARTMENT, MADRAS. 17 JUL 88

To

The Secretary to the
Government of Madras
Public Works Department

Simla, the 9th July 1888

Sir,

I am directed to acknowledge the receipt of your endorsement No. 1335 W dated 7th May 1888, forwarding for information copy of a note by the Examiner Public Works Accounts Madras regarding the question of reduction in the number and cost of the Accountants employed in the Madras Public Works

2610 W
2611
1334 W

works Department, together with the orders of the Madras Government thereon; and with reference thereto I am to say that what the Government of India desired, vide paragraph 4 of my letter, No. 1721 G, dated 2nd September 1887, was, reduction if possible of the cost of the Examiner's office both as regards accountants and clerks.—

2. I am to add that the proposition & statement referred to in paragraphs of the orders will be awaited and to ask that the Examiner may be instructed in brief terms to discuss the cost of his own office alone. The statement should be accompanied by another shewing the revised clerical Establishment to be sanctioned by the Madras Government—

Government and a brief account of the duties of each accountant and Clerk proposed to be employed in the Examiner's office.—

I have the honour to be,
Sir,
Your most obed^t. Servant.

G H Walker
Under Secy: to the Gov^t of India

Pd 9/7

P.W.C. No. 7189

Rec'd 21-7-88

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

Office Note from the Examiner P. W. A. Gr. No. 1867 dy 12th July 1888.
Do Letter from the S. of S. No. 1670 G. dy 7th July

In the Note recorded above the Examiner P. W. Accounts replies to the Proceedings of Government of the 7th May 1888 No. 1334 W. on the subject of the revision of his establishment.

2 The Examiner professes to be unable to reduce the number of Accountants without an increase of pay, and he suggests a gradual reversion to an establishment of four grades of Accountants, calculated according to the sliding scale given in

in paras 22 & 23 of his Note
No 1113 dated 27th February 1888,
with the same salaries as are
allowed elsewhere, or such pro-
portionately reduced salaries
as may be considered proper
to the Madras Presidency.

3 No immediate reductions
of the clerical staff is stated
to be feasible.

4 The Examiner requests
that his proposals be laid
before the Government of India
for sanction of the principle
involved in the proposed changes,
after which he promises to
submit definite proposals for
effecting the proposed reversion
to an establishment of four
grades.

5 The Examiner's attention is
called

called to para 7 of the letter
of the Government of India
No 1721 G. dated 2nd September
1887, from which he will see
that what the Government of
India require is a reduction
if possible of the cost of his
Office both as regards Accountants
and clerks. He should frame
definite proposals for giving
effect to these orders and
for the present
confine his remarks to his
own office, submitting the
requisite proposition statements
as called for in para 15 of G.O
1335 M. dy 7th May 1888.

6 The Clerical and Accounts
establishments should be shown
separately, and the statements
should

20.9.11 ✓

should be accompanied by a brief account of the duties of each accountant and clerk employed in the Office.

Jobn
17/7/88

To the Examiner F. W. Accts.