(1) பக்கங்களின் எண்ணிக்கை 26.

(2) புதுக்கித் திருப்பிய நாள் 12. 90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D துறை

அரசாணை எண். —
மு. கோப்புத் தாள் எண். 2772

அச்சகம்
பலவகை

நாள் : 22 — 10 — 1891 198—

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

13. Sheets

ஆவண. கா-1—18,006—15-6-87.

No 37470.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 17th August 1891.

OFFICE NOTE.

From

To

Your office notes Nos 1710 and 4343 dated 20th March and 1st August 1891 respectively.

In its letter No 2/11 G, dated 15th May 1883 communicated to you with G. Ord. 1469/11, dated 21st May 1883, the Government of India sanctioned the employment of an Accountant 4th grade in the Central office for the audit of the Coorg accounts apparently on the provision that the Code and Rules and Forms of the Govt of India were to be followed.

When the detailed system of audit was in force, one Accountant was allowed for the audit

of the accounts of P. W. Divisions vide Resolution of the Government of India No 2546-70 E-G, dated 14th November 1879 communicated with the G. O. No 3061 W., of 15th December 1879; but as such audit has been abolished on the recommendation of the Retrenchment Committee, and as the annual expenditure in Coorg is estimated at about Rs. 1,37,000, or less than that in an ordinary P. W. Division, on the Code rules and forms of the Madras Government are to be introduced for the audit of the Coorg accounts, it is considered that the audit can easily be carried out without the employment of the additional accountant sanctioned for the purpose. Please favour me with your opinion whether in the above circumstances you will consider the additional accountant necessary.

H & B
17-8-81

E. W

List of Executive Divisions rendering accounts to the Examiner's Office.

1. Ganjam
2. Rushikulya
3. Vizagapatam
4. Godaveri Eastern
5. Godaveri Western
6. Kistna Eastern
7. Gudivada
8. Kistna Western
9. Nellore
10. Buckingham Canal
11. Bellary
12. Cuddapah
13. Kurnool
14. Coimbatore
15. West Coast
16. North Arcot
17. South Arcot
18. Chingleput
19. P. W. Stores
20. P. W. Workshops
21. Tanjore
22. Negapatam
23. Trichinopoly
24. Madura
25. Tinnevelly
26. No. I Periyar
27. No. II Periyar
28. Consulting Architect
29. Coorg
30. Examiner's Division

777/2

J. S. Sherlock-Hibbard
Offg. Examiner of P. W. Accounts, Madras

17/9
18/9

(C. No. 1201/5)

KEEP-WITH CURRENT No.

dated . 189 .

GOVT. OF MADRAS. } 189/ . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

2772/3

Madras, 11 September 1891.

OFFICE NOTE No. 5283.

To

W.

Your office note No.3747 C. dated I7th.August I89I.

Including the Examiner's Division which has been formed for the purpose of making payments to Head Quarter Establishments and of adjusting certain classes of transactions(vide Government of India P.W.Circular No.II P.W. dated I5th.October I889),there are at present 30 Executive Divisions rendering separate accounts to the Examiner's office vide list accompanying.

2. The No. of accountants & the proportions in each grade admissible on the basis of 30 Executive divisions,including Coorg is as follows vide P.W. Code paras 40 and 4I:-

No. of Accountants required for

30 Divisions.....30

For Central Office.....I0

Extra..... I

Total 4I

3. Dividing the above into Code proportions and adding two Accountants 4th.

3109 W P 2.11.89

2000.-8-2-91.

Grade for test audit work the result will be

2	Accountants	Ist.Grade	at 425	=850
3	do	2nd. do	at 3I6	=948
I0	do	3rd. do	at 2I6	=2I60
28	do	4th. do	at I26	=3548
45	Accountants costing			7504

4. Redistributing the above so as to bring in 5th.Grade accountants, the scale admissible stands as follows:-

2	Accountants	Ist.Grade	at 425	= 850
3	do	2nd. do	at 3I6	= 948
8	do	3rd. do	at 2I6	=I,728
I8	do	4th. do	at I26	=2,280
27	do	5th. do	at 65	=I,755
58	Accountants costing			Rs.7,56I

5. The present scale of accountant establishment is as follows:-

2	Accountants	Ist.Grade	at 425	= 850
3	do	2nd. do	at 3I6	= 948
6	do	3rd. do	at 2I6	=I296
I7	do	4th. do	at I26	=2I53
28	do	5th. do	at 65	=I820
56	Accountants costing		Rs.	7067

or Rs.493 per mensem less than the scale admissible, vide also G.O.No.226IW dated 2Ist.August I890.

6. It will be seen from the calcu - lation given in para 3 (above) that the additional accountant sanctioned for Coorg is no longer in existence.

7. The adoption of Madras P.W.Code for the Coorg Division so far as it regarded matters of account, & the small ness of outlay, have not done away with the necessity of keeping the accounts etc. separate, and of submitting to the Accountant General P.W.D. and other au- thorities, separate monthly and annual accounts and returns for Coorg.

8. Under the above circumstances therefore, no further reductions in the establishment of accountants are at pre sent feasible.

2 27/4 offg.C.

F. Dno 2061 w dt 1. 12. 77
A - 1871 w dt 8. 7. 83
Mines no. 466 dt 27. 2. 83
F. Dno 681 w dt 1. 3. 83
" " 870 w dt 10. 3. 83
Mines no 861 dt 21. 4. 83
1740 dt 20. 2. 80
F. Dno 1173-4 w dt 19. 4. 83
" " 1463 w dt 21. 5. 83
" " 1682 dt 11-6-84
A - 1917 w dt 9- 8. 84
" " 572 w dt 11. 3. 85
" " 573 w dt 11. 3. 85
F. Dno 2107 w dt 12- 11- 90
Mines no 2362.3 dt 21- 2- 90
" " 1766 C dt 1. 4. 91
" " 3052 C dt 24. 6. 91
F. Dno 1989-1990 w dt 24. 7. 91
Mines no 3341 C dt 17. 7. 91
" " 3747 C dt 17. 8. 91

9451

R 5. 9. 91.
E 2

P/5/10
R 5. 10. 91
A 6. 10. 91.

KEEP-WITH CURRENT No.

dated 189 .

(C. No. 1201.)
5

GOVT. OF MADRAS. } 189 . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 20 March 189 1 .

OFFICE NOTE No. 1710 .

To

W.

277/5

About a year ago, finding that the work connected with the audit of the accounts of the Coorg Division was considerably increased owing to the necessity of applying different rules, and in many cases different procedure, I suggested to the Chief Commissioner the advisability of adopting with the approval of the Government of India, the P.W. Code of the Madras Government, for the Coorg Division, so far as it regarded matters of account, and stated that if this course were adopted, I should be in a position to recommend the Madras Government to make a considerable reduction in the charge for the audit of Coorg accounts.

2. The Government of India recently communicated their consent to the change and authorized the introduction of the Madras Code into Coorg, and now the Executive Engineer of the Division in his letter No. 30 dated 10th. February 1891 has asked me whether any reduction could be made from 1st. April 1891

3000-3-2-91.

in the cost of the audit of accounts of the Coorg Division,& suggests that the amount chargeable to the Division on this account should be fixed by a calculation of the percentage of the cost of accounts of the Madras Presidency, to the total budget allotments for the P.W.D.in the Presidency.

3. The suggestion seems a reasonable one,and a calculation made on the basis of the budget estimates for I890-9I works out as follows:-

(a) The sum of all the budget grants (viz - Madras plus Coorg minus Examiner's establishment) being Rs. 98,II,458 and (b) the whole cost of Examiner's establishment being Rs. I,48,042. The percentage of (b) to (a) is I.54 or say I½ per cent.

4. The Coorg budget grant for I889-90 was Rs.I,3I,700,and that for I890-9I was Rs.I,38,800,and the charge to Coorg as the share of cost of Examiner's establishment,if made at the rate of I½ per cent,would have been Rs.I,975 and Rs.2,052 respectively , for these years,instead of Rs.3,500 a year,the charge actually made heretofore.

5. I should therefore be glad if you could obtain the approval of Government to fixing the charge for audit of Coorg accounts in future at I.5 per cent on the total of the budget estimates for the division.

4/3

C.

No.1768 C.A. 1st April 1891. Dl 20/3 SD 20/3

To C

277/b

Please show how the present contribution of Rs 3500 is made up.

0073
25.3.91

26.3.91

Copy of letter from the Secretary to the Chief Commissioner
org, to the Examiner P.W.Accounts Madras and Coorg, No.289/172
IIth.June I89I.

I am directed to acknowledge your letter No.3I79 of the 5th.
t in which you enquire how the amount of the annual contribu-
o the Madras Government for "accounts" was originally fixed.

In reply I am to say that, in I88I, on the rendition of Mysore
caused the audit of the Coorg P.W.Accounts to be transferred
Mysore to the Madras Government, the Chief Commissioner, Sir James
n, addressed the Government of India for sanction to the inclu -
in the Coorg Budget of a sum equal to 5 per cent on the annual
for public works to meet the cost of direction and accounts, 3
cent being for direction and 2 per cent for accounts. No reply to
application seems to have been received, but the amount then en-
d was passed without remark as also those subsequently provided
after year up to date.

The Rs.3,500 quoted in your letter under reply, was the amount
ble in I884-85 at the rate of 2 per cent on that year's budget
t. Why that amount has continued to be included irrespective of
variations in the amounts of annual grants cannot be explained by
office as no instructions to that effect appear to have been is-

As the Executive Engineer prepares and submits the budget fi-
s for transmission to the Government of India he would, ordinarily
be one to furnish the requisite information, but as he has already
you that he has nothing in this connection on record further re-
nce to him would be useless.

(True Copy)

Suptt. Correspondence Branch.

(C. No. 1201/8)

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 189/ . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 20th June 189/ .

OFFICE NOTE No. 3430

To

W.

With reference to your office note No.1288 C. dated 1st.April 1891 inquiring how the contribution of Rs.8,300 for establishment on account of audit of Coorg accounts is made up, I forward herewith copy of a letter No.289/172 of 11th.June 1891 from the Secretary to the Chief Commissioner in the P. W. D. Coorg intimating how the amount was originally fixed.

C.

No. 3057 C of 24th June 1891 Recd (Encl)

To C

Please return your office note No. 1710 dated 20th March 1891 forwarded with this office No. 1750 C of 1st April 1891.

3000-3-3-91

No. 3649 dy 1-7-91

To W.

Herewith my Office
note No. 1710 of 20th March
891.

Encl

Offg

(Encl)

9451
Hm. 6-7-91

For orders -

It was decided that
the money Rs 3500
now paid is in
excess of what is
due for the
quality of the Coss
accounts -

The Contractor which
the cost of the
Engineering establishment
from the expectation
on work since Jan
Jan to June, but
it is more convenient
in a case like this
than it is paid and
payment then on
contract rates by
result counts -

Rs 2000 appears to
be a fair proportion and
it is my wish that
this sum be adopted
for the present -

S
1.10

P.W.D

Read the follg:—

Office note from the Exr P.W.A. No. 1710 d/ 20. iii. 91.
——— do ——— " 3430 d/ 20. vi. 91
——— do ——— " 3649 d/ 1. vii. 91
——— do ——— " 4343 d/ 1. viii. 91
——— do ——— " 5283 d/ 4. ix. 91

For Orders.

It seems clear that the sum of Rs 3,800 now paid is in excess of what ought to be paid for the audit of the Coorg accounts.

2. The percentage which the cost of the Examiner's establishment bears to the expenditure on works varies from year to year, but it is more convenient in a case like this to have a fixed annual payment than one constantly varying.

by small amounts.

3. £2000 appears to be a fair proportion and it is suggested that this sum be adopted for the present.

L W

1.10

Approved

Mo

7 Oct

222
11

For Orders

Hem. 6-10-91

PROCEEDINGS OF THE MADRAS GOVERNMENT.

2782/92

READ the following

Office Note from the Examiner P. W. Accounts dt. No 1710 dt 20th March 1891.

" " " No: 3430 dt 20th June 91

" " " No: 3649 dt 1st July ~~20th March~~ 1891

" " " No: 4343 dt 1st August 1891

" " " No: 5283 dt 4th Sept. 1891.

As the budget estimates of each year vary and as it is not therefore fair to fix the percentage on the basis of the budget grants for any one year, viz, 1890-91, the Government considers that the percentage should be calculated year by year with reference to the proportion which the total cost of the Examiner's establishment bears to the total budget grants for Madras and Coorg P.W. Departments.

To

The Examiner P.W. Accounts

Aug 3
28-9-91

Cu

Maj

I do not agree with this. The variation is not likely to be large in any one year, and it is better to have a fixed charge than one constantly varying.

I have written upon the subject in [illegible] unless it

[illegible]

1.00

No 2772 Wdy 23 Oct 1891.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

24/3

READ the following

Office note from the Examiner P.W.Ds. dated A.E. No. 1710 dated 20 March 91.
do do do No. 3430 dated 20 June 91
do do do A.E. No. 3649 dated 1 July 91
do do do A.E. No. 4343 dated 1 August 91
do do do A.E. No. 5283 dated 4 Sept. 1891.

His Excellency the Governor-in-Council observes that the percentage which the cost of the Examiner's Establishment bears to the expenditure on works varies from year to year, and under the arrangement proposed by the Examiner the contribution payable by the Coorg Administration would fluctuate accordingly. It would be more convenient to continue

a fixed annual payment, but as the contribution of Rs 3500 hitherto made is shown to be excessive it will be reduced with effect from the current official year to Rs 2000 a year to be a fair proportion and this sum will be adopted for the present.

No. 2772 W dy 22-10-91

(13)

To

The Executive Engr.

22/10