(1) பக்கங்களின் எண்ணிக்கை 162

(2) புதுக்கித் திருப்பிய நாள் 10/10

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 65-66

அச்சகம்
பல்வகை

நாள் : 7-1-1892 198 .

...கவோ கண்டபடி கையாளவோ கூடாது

8/19 Shelf

794 2 Books

...ர், கா-1—18,000—15-6-87.

Public Works (~~1887~~ 1892) Department

G.O., No. 653 W

DATED 7th January 1892

Proof
60 copies of G.O.
40 copies of Letter
40 copies of Abstract
(36 out of print)
18/10/92

The Notes
in this G.O. have been printed.

[Despatch Abstract.]

Subordinate Accounts Establishment, Madras PWD

Approving proposals relative to the revision and distribution of the establishment and directing that a revised proportion statement be submitted to the G. of I for sanction.

Subordinate Accounts Establishment, Madras PWD.

Submitting to the G. of I for sanction a revised proportion statement in connection with the

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

GENERAL.
ESTABLISHMENT.

Government {1892} of Madras.

PUBLIC WORKS.

65-dd/2

Recd. } 1892. *Enclosures*
Regd. } *Spare copies*

G.O.. No. 65 W., 7th January 1892.

N. P.

JANUARY.

Subordinate Accounts Establishment, Madras Public Works Department

Approving proposals relative to the revision and distribution of the — and directing that a revised proposition statement be submitted to the Government of India for sanction.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 5th November 1891, No. 6781.

Under paragraph 5 of Government of India, Public Works Department, No. 1490-G., dated 7th June 1890, the Examiner was required, within a year from that date, to submit a revised scale of establishment for his office, and in your No. 485 D., dated 2nd July 1891, I was requested to expedite submission of such a scale. In reply, I forwarded copy (enclosure A) of a memorandum dated 24th June 1891 by Major Christie, in which he said, "I do not think it will ever be found possible to effect any considerable reduction of cost beyond that already secured as far as this office is concerned."

2. I had at that time only just joined this office and was therefore not in a position to offer an independent opinion on the subject, but having now had some opportunity of studying the requirements of the office, and of divisional offices as well, I venture to submit proposals of what I consider a suitable scale for the accounts establishment in the province.

3. The point that appears to me as the one most urgently calling for attention is the distribution of accountants between the Examiner's office and Divisional offices, for, while all the senior accountants have gravitated to the Examiner's office, 14 fifth-grade accountants have been placed in charge of divisional accounts. A divisional accountant should be a man on whom the Executive Engineer can rely, for information and guidance, on all points connected with account procedure, mere "smartness" not being the most important factor in determining his fitness for such an appointment. I therefore consider it inadvisable to place men without considerable experience, and some status, in charge of the accounts of any but the least important of divisional offices.

4. The Chief Engineer is of opinion that there are only six* such offices, and that under the scheme sanctioned in G.O., No. 1480 W., of 28th May 1890, an assistant accountant (of the fifth grade) should be posted to every divisional office, in which the work is unusually heavy, or where owing to extreme unhealthiness of

*Gudivâda.	Negapatam.
Cuddapah.	Trichinopoly.
Vizagapatam.	Presidency Workshops.

65-66/3

the locality, the accountant is liable to break down. Based on these principles, my proposals for *Divisional accountants* result in an increased cost of Rs. 623½ a month, thus:—

Divisional offices.

—	As on 30th June 1891.		As now proposed.	
	Number.	Cost.	Number.	Cost.
		Rs.		Rs.
Accountants, 3rd grade	2	432	2	432
,, 4th ,, ...	13	1,543½	21	2,660
,, 5th ,, ...	19	1,235	13	845
Total ..	34	3,213½	36	3,937

But from this amount, a sum of Rs. 160 should be deducted as representing charge allowance now paid to eight accountants, fifth grade, whom it is proposed to replace by accountants, fourth grade, to whom this allowance is not admissible. The proposed increase is thus reduced to Rs. 463⅓.

5. The proposed distribution of these accountants, which has been approved by the Chief Engineer (*vide* enclosure B) is compared with the present staff in the following statement:—

	As on 30th June 1891.	As now proposed.
In divisional charges.		
Accountants, 3rd grade	2	2
,, 4th ,, ...	13	21
,, 5th ,, ...	14	6
As assistants under training.		
Accountants, 5th grade	5	7
Total ...	34	36

In other words, the proposals involve—

(*a*) the provision of eight extra fourth-grade accountants for divisional charges and

(*b*) the appointment of two additional fifth-grade accountants, as assistants;

and the extra cost of these two decided advantages, when reduced by the decrease in the total of fifth-grade accountants from 19 to 13, is only Rs. 623½ a month.

Examiner's office.

6. The present and proposed scales for the Examiner's office are compared in the following statement:—

—	Sanctioned.		Proposed.	
	Number.	Cost.	Number.	Cost.
		Rs.		Rs.
Accountants, 1st grade	2	850	2	850
,, 2nd ,, ...	3	948	3	948
,, 3rd ,, ...	4	864	2	432
,, 4th ,, ...	4	506⅔	6	760
,, 5th ,, ...	9	585	..	..
Total ..	22	3,753⅔	13	2,990

the reduction in cost being Rs. 763⅓ a month. But as all the accountants in the province are on the same list for promotion, the scales proposed for divisions and the Examiner's office are combined in enclosure B, which may thus be summarized :—

Divisions.		Examiner's office.		Total.		Sanctioned scale.	
Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.
36	Rs. 3,937	13	Rs. 2,930	49	Rs. 6,927	56	Rs. 7,667⅓

the net saving on accountants for the whole province being thus reduced to Rs. 140⅓.

7. Passing now to the *clerical* establishment required for the Examiner's office, the proposals involve an increase over the present scale of Rs. 668 a month, thus :—

—	Sanctioned.		Proposed.	
	Number.	Cost.	Number.	Cost.
Clerk, II class, 1st grade	..	Rs. ..		Rs.
,, II ,, 2nd ,,	1	150	1	190
,, II ,, 3rd ,,	..	..	..	..
,, III ,, 1st ,,	1	95	1	115
,, III ,, 2nd ,,	3	225	..	..
,, III ,, 3rd ,,	7	402½	3	225
,, IV ,, 1st ,,	6	285	8	460
,, IV ,, 2nd ,,	10	375	11	522½
,, IV ,, 3rd ,,	18	495	16	600
,, V ,, 1st ,,	16	300	25	687½
Fixed pay	1	40	..	..
Add pay of certain men at present sanctioned separately as explained in paragraph 25	1	30	13	250
	2	22	2	27½
Total ..	66	2,419½	80	3,087½

but taking the Examiner's office as a whole, including accountants and clerks, the proposals result in a *reduction* of cost to the extent of Rs. 95⅔ a month, thus :—

—	Sanctioned.		Proposed.	
	Number.	Cost.	Number.	Cost.
Accountants (paragraph 6)	22	Rs. 3,753⅓	13	Rs. 2,990
Clerks (paragraph 7)	66	2,419½	80	3,087½
Total ..	88	6,173⅓	93	6,077½

8. The saving here brought out, of Rs. 95⅔ a month, occurs in salaries only; but in estimating the financial effect of the proposals, it is necessary to include the advantage of substituting clerks for accountants in many appointments in the Examiner's office, as gained by the saving of presidency allowance and house-rent. The amount thus saved will be Rs. 220 a month in addition to the saving of Rs. 95⅔ a month in salaries, so that the full effect of the present proposals will be a reduction of Rs. 315⅔ a month in the cost of Examiner's office; and this will go a considerable way towards meeting the extra cost of Rs. 463⅓ a month, so urgently required to man divisional offices efficiently.

9. But this is not by any means the only recommendation to the proposals. In my opinion, the *constitution* of the Examiner's office is susceptible of very considerable improvement as may be judged from the review (which here follows) of each branch, by sections and items of work.

65-66/4

Present.	Number.	Cost.	Proposed.	Number.	Cost.
		Rs.			Rs.
Chief Accountant, exercising supervision over the whole office excepting the establishment of French	1	425	Chief Accountant as at present ..	1	425
I.—Audit Branch.					
Superintendents.			*Superintendents.*		
Accountant, 2nd grade	1	316	Accountants, 2nd grade ..	*2	632
Auditors.			*Auditors.*		
		Rs.			
Accountant, 2nd grade	*1	316	Accountants, 4th grade	4	506⅔
,, 3rd ,, ...	1	216			
,, 4th ,, ...	1	126⅔			
,, 5th ,, ...	2	130			
	5	788⅔			
Assistant Auditors.			*Assistant Auditors.*		
		Rs.		Rs.	
Accountants, 5th grade	3	195	Clerk, III class, 3rd grade ..	2	115
Clerk, IV class, 3rd grade	1	27½	,, IV ,, 1st ,, ..	3	142½
,, V ,, 1st ,,	1	18½			
	5	241¼		5	257½
Verifiers.			*Verifiers.*		
Clerks, IV class, 1st grade ..	2	95	Clerks, IV class, 2nd grade ..	4	150
,, IV ,, 3rd ,, ..	3	82½	,, IV ,, 3rd ,, ..	6	166
,, V ,, 1st ,, ..	4	75			
	9	252½		10	316
Test audit.			*Test audit.*		
Accountant, 4th grade	1	126⅔	Accountants, 4th grade ..	2	253⅓
Half-yearly returns.			*Half-yearly returns.*		
			Nil.		
Accountant, 3rd grade	1	216			
Statistics.			*Statistics.*		
			Clerk, IV class, 3rd grade ..	1	27½
Clerk, IV class, 3rd grade	1	27½	,, on fixed pay	1	20
,, V ,, 1st ,, ..	1	18½			
	2	46½		2	47½
Total ..	24	1,987½	Total ..	25	2,012

* One of these men is, and will remain, in 3rd grade, against a vacancy in the 2nd grade for which no one has yet qualified.

10. An extra man is thus provided for this branch *within* the present cost. He will be found under *Superintendents*. It is a physical impossibility for one man, however competent, to scrutinize thoroughly 30 sets of accounts and the audit notes, etc., written upon them; and if he should fall ill there is no one to do his work.

11. The disparity in the pay of the *auditors* is striking—Rs. 65,126⅔, 216 and 316—while the character of the work done by all is precisely the same. In my opinion all the auditors should be 4th grade accountants: a 3rd grade man is too highly paid and a 5th grade insufficiently paid for the work. Including the newly created Salem division and Coorg, there will now be 30 sets of divisional accounts to be audited, and this work cannot be satisfactorily done by less than four good men, especially as all the correspondence in connection with the branch is originated by the auditors.

12. Under *assistant auditors*, the same defect exists—Rs. 18¾, 27½ and 65. I propose to dispense entirely as far as the Examiner's office is concerned with 5th grade accountants. They are much too costly. The cost of one of these appointments, including presidency allowance and house rent, is Rs. 85 a month, whereas the work done by this class of men can be equally well performed by clerks on from Rs. 47½ to Rs. 57½ a month.

13. The *verifiers*, on the other hand, are as a rule underpaid, and considering that the audit of contractors' bills as to calculations and previous payments and other important check is performed by them, it is to the interests of Government to pay them adequately. The work of the 15-rupee men is most unreliable, and as they are constantly on the look-out for a trifling increase of pay elsewhere, they form a very disturbing element in the office. The pay given to them is, in my opinion, money wasted.

14. Seven of the verifiers will be employed on vouchers (including one man for "preliminary check," etc.) and three on accounts and schedules.

15. I may remark that I have timed every process involved in the work of "verification," *e.g.*, (i) as regards accounts, the verification of totals, the agreement of schedules with accounts current, the comparison of schedules of expenditure with list of vouchers, the audit of schedule of establishment charges, the check of piece-workers' accounts, the writing of correction notes and audit remarks; and (ii) as regards vouchers, the check of previous payments, the arithmetical check of vouchers, the check as to propriety and incidence of charge, the drawing up of voucher letter, etc. I have timed this, not by means of elaborate time-sheets kept by the men themselves, which are not worth the paper on which they are written, but by making the men work in my room under my immediate supervision, and timing each process myself, and I am of opinion that the work cannot be thoroughly and efficiently done, under the existing procedure, by a smaller staff than that proposed.

16. Two accountants were indeed provided in the present sanctioned scale for *test-audit*, but it has never been found possible to spare a second man for the work. Two men are, however, absolutely necessary, as owing to the great distances to be covered in inspections, the inspecting officer is unable to give more than a very limited time to each office, and in that time, he is unable to test the correctness of the complete accounts and books for one month as required under orders of the Government of India. Provision for two men for this work is therefore distinctly justifiable, in the interests of Government, and notwithstanding the extra cost of a second man, the proposals for the Examiner's office show a *saving* (see paragraphs 7 and 8).

17. The audit of *half-yearly returns* should be done by the verifiers, assistant auditors and auditors; and as tending greatly to facilitate this work, I would strongly urge that Government may be moved to accord sanction to the recommendation of Major Christie—see his No. 1772 of 29th March 1890—under which these returns would be submitted for audit in monthly batches throughout the year. But even if this be not authorized, Rs. 216 a month is extravagant pay for the work.

II.—Booking and Budget Branches.

Present.	Number.	Cost.	Proposed.	Number.	Cost.
Superintendent.		Rs.	*Superintendent.*		Rs.
Accountant, 1st grade	1	425	Accountant, 2nd grade	1	316
			Assistant Superintendent.		
			Accountant, 3rd grade	1	216
Posting of Registers and Sub-registers.			*Posting of Registers and Sub-registers.*		
Clerks, III class, 3rd grade .. 1 57½		Rs.	Clerks, IV class, 1st grade .. 2 95		Rs.
,, IV ,, 1st ,, .. 1 47½			,, IV ,, 2nd ,, .. 2 75		
,, IV ,, 2nd ,, .. 2 75			,, IV ,, 3rd ,, .. 2 55		
,, IV ,, 3rd ,, .. 1 27½					
,, V ,, 1st ,, .. 2 37½					
	7	245		6	225
Examiner's Division.			*Examiner's Division.*		
Accountant, 4th grade .. 1 126¾			Clerk, III class, 3rd grade .. 1 57½		
Clerk, III class, 3rd grade .. 1 57½			,, IV ,, 2nd ,, .. 1 37½		
	2	184¼		2	95
Provincial Section.			*Provincial Section.*		
Clerk, III class, 3rd grade .. 1 57½			Clerk, III class, 3rd grade .. 1 57½		
,, V ,, 1st ,, .. 1 18¾			,, IV ,, 3rd ,, .. 1 27½		
	2	76¼		2	85
Statistics.			*Statistics.*		
Clerks, III class, 2nd grade .. 1 75			Clerk, IV class, 2nd grade .. 1 37½		
,, IV ,, 2nd ,, .. 2 75			,, IV ,, 3rd ,, .. 1 27½		
			,, on fixed pay 1 20		
	3	150		3	86

65-66/5

II.—Booking and Budget Branches—cont.

Present.	Number.	Cost.	Proposed.	Number.	Cost.
Completion Reports.		Rs.	*Completion Reports.*		Rs.
Clerk, IV class, 3rd grade	1	27½	Clerk, IV class, 3rd grade .. 1 27½		
			,, on fixed pay 1 20		
				2	47½
Exchange Accounts.			*Exchange Accounts.*		
Accountant, 3rd grade 1 216			Clerk, III class, 3rd grade .. 1 57½		
Clerk, IV class, 2nd grade .. 1 37½			,, IV ,, 1st ,, .. 1 47½		
,, IV ,, 3rd ,, .. 1 27½			,, IV ,, 3rd ,, .. 1 27½		
	3	281		3	132½
Budget Work.			*Budget Work.*		
Clerk, III Class, 3rd grade .. 1 57½			Clerk, III class, 2nd grade .. 1 75		
,, IV ,, 2nd ,, .. 1 37½			,, IV ,, 1st ,, .. 1 47½		
	2	95		2	122½
Total ..	21	1,483½	Total ..	22	1,324½

18. An *Assistant Superintendent* is very necessary, and the appointment can be met within present cost. The important reductions proposed here are in the pay of the *Superintendent* (who works under the supervision of the Chief Accountant) and under *Examiner's Division* and *Exchange Accounts*. *Budget* men are under-paid, and the work in *Completion Reports* has always been considerably in arrears: one man is insufficient for it. Every item of work has been valued on its own merits.

III.—Establishment Branch.

Present.	Number.	Cost.	Proposed.	Number.	Cost.
Superintendent.		Rs.	*Superintendent.*		Rs.
Accountant, 2nd grade	1	316	Accountant, 1st grade	1	425
			Assistant Superintendent.		
			Clerk, II class, 3rd grade	1	115
Auditors.			*Auditors.*		
Accountant, 4th grade 1 126¾			Clerks, III class, 3rd grade .. 1 57½		
,, 6th grade 1 65			Clerk IV ,, 1st ,, .. 2 95		
Clerk, III class, 1st grade .. 1 95			,, IV ,, 2nd ,, .. 2 75		
,, III ,, 2nd ,, .. 1 75					
,, III ,, 1st ,, .. 1 47½					
,, IV ,, 1st ,, .. 1 47½					
	5	409½		5	227½
Assistant Auditors.			*Assistant Auditors.*		
Clerk, III Class, 2nd grade .. 1 57½			Clerks, IV class, 3rd grade	5	137½
,, IV ,, 1st ,, .. 1 47½					
,, IV ,, 3rd ,, .. 1 27½					
	3	132½			
Contingent Auditor.			*Contingent Auditor.*		
Clerk, IV class, 2nd grade	1	37½	Clerk, IV class, 2nd grade	1	37½
Pensions.			*Pensions.*		
Accountant, 5th grade 1 65			Clerk, III Class, 2nd grade .. 1 75		
Clerk, IV Class, 3rd grade .. 1 27½			,, IV ,, 3rd ,, .. 1 27½		
	2	92½		2	102½
Leave and Service Registers and Furlough.			*Leave and Service Registers and Furlough.*		
Clerk, III class, 3rd grade	1	57½	Clerk, III class, 3rd grade	1	57½
Statistics, etc.			*Statistics, etc.*		
			Clerks, IV class, 3rd grade .. 2 55		
Accountant, 5th grade 1 65			,, on fixed pay 1 20		
Clerk, IV class, 3rd grade .. 1 27½					
	2	92½		3	75
Total ..	15	1,137½	Total ..	19	1,177½

19. The provision of a first-grade Accountant as *Superintendent* causes no real increase in the cost of the office: it merely involves the transfer of such an appointment from the Booking and Budget branches, where it is not necessary to have so highly paid a man, as his work is supervised by the Chief Accountant. The Establishment branch, on the other hand, works independently of the Chief Accountant, and it is necessary that he should be well paid for the responsibility that rests on him in work requiring special training and knowledge.

20. At present, there is no one competent to take up the duties of the Superintendent in case of the latter's illness, from which cause the branch has recently been suffering. Hence the provision for an Assistant Superintendent whose pay is covered by savings in other branches of the office.

21. The branch is in my opinion considerably undermanned, and it is impossible to keep the work up to date with the present staff. The additional cost of Rs. 39⅝ is more than met by savings in other branches.

22. The remarks made in paragraphs 11 and 12 in regard to disparity in pay of Auditors and the employment of fifth-grade Accountants apply with equal force here.

IV.—Correspondence and records.

Present.	Number.	Cost.	Proposed.	Number.	Cost.
		rs.			rs.
Superintendent.			*Superintendent.*		
Clerk, II class, 2nd grade	1	150	Clerk, II class, 1st grade	1	190
Registry of letters.			*Registry of letters.*		
Clerks, IV class, 2nd grade .. 3 112½			Clerks, IV class, 2nd grade	4	150
,, IV ,, 3rd ,, .. 1 27½					
	4	140			
Copying.			*Copying.*		
Clerks, IV class, 1st grade .. 1 47½			Clerks, IV class, 1st grade .. 1 47½		
,, IV ,, 3rd ,, .. 4 116			,, IV ,, 3rd ,, on fixed pay .. 2 55		
,, V ,, 1st ,, .. 4 75			.. 4 80		
	9	232½		7	182½
Examining.			*Examining.*		
Included under copying			Clerk, IV class, 1st grade on fixed pay 1 47½		
			.. 1 20		
Records.				2	67½
Clerk, IV class, 1st grade .. 1 47½			*Records.*		
,, IV ,, 2nd ,, .. 1 37½			Clerk, III class, 3rd grade .. 1 57½		
,, V ,, 1st ,, .. 1 18¾			,, IV ,, 2nd ,, on fixed pay .. 1 37½		
	3	103¾	.. 1 20		
Reference-pickers.				3	115
See paragraph 25 of this note	2	22	*Reference pickers.*		
Stationery and Forms.			See paragraph 25 of this note	2	27½
Clerk, III class, 2nd grade .. 1 75			*Stationery and Forms.*		
,, V ,, 1st ,, .. 1 18¾			Clerks, III class, 2nd grade .. 1 75		
	2	93¾	,, on fixed pay .. 2 40		
Corrections of Codes, etc.				3	115
Clerk, IV class, 3rd grade .. 1 27½			*Corrections of Codes, etc.*		
,, V ,, 1st ,, .. 1 18¾			Clerk on fixed pay	1	26
	2	46¼			
Total ..	23	788¼	Total ..	23	867½

23. The increased pay proposed for the Superintendent is richly deserved. He is not only head clerk, but he is also chief record-keeper. In addition to this, he exercises a close supervision over the work of the whole branch, and he is also responsible for the arrangements for the printing and distribution of all departmental forms, for stock-taking of stationery and forms, and for the control of expenditure

65-66/b

connected with their receipt and issue. In an office like this — which deals with 10 divisional offices and where record-keeping is no sinecure — his work is exceedingly heavy, and he keeps it up to date only by unremitting attention and work out of office hours. I find that both Mr. D. C. Gordon and Major Christie urged Mr. Patton's claims to promotion to the grade now proposed for him (Rs. 160—8—200), and I cannot too strongly endorse their recommendations. As far as my experience goes, the pay now given (Rs. 120—8—160) is less than that given in other offices where the work is considerably lighter.

24. The work done in this branch is fully worth the proposed extra cost of Rs. 79¼ a month, which is more than covered by savings in other branches of the office.

25. Some explanation appears necessary in regard to the two men shown as "reference-pickers". The original sanction for this work was for two clerks in class V, second grade, at a cost of Rs. 27½ a month, but on the recommendation of the Examiner this sanction was revised in G.O., No. 1075 W., dated 29th April 1886, to two men called "attenders" on Rs. 12 and Rs. 10, respectively, thus showing a saving of Rs. 5½ a month. This sanction was, however, not taken into consideration in the proposition statement submitted with Examiner's office-note No. 4106 of 10th July 1890. The duty of these men is to collect and supply references on any case that may be required: it is work that requires intelligence and quickness, and I would ask that the limit of pay originally sanctioned for this work be reverted to. I however propose Rs. 15 for the senior man and Rs. 12½ for the other.

V.—Code Branch.

Present.	Number.	Cost.	Proposed.	Number.	Cost.
		rs.			rs.
Accountant, 3rd grade	1	216	As at present	3	271
Clerks, IV class, 3rd grade	2	55			
Total ..	3	271	Total ..	3	271

26. If this work is to be continued, it cannot be done at less cost, but separate proposals are about to be submitted on the subject (see paragraph 32), and I trust it will soon be possible to save this item of expenditure.

27. I have tried to show that my proposals have been minutely and thoroughly considered. I have gone most carefully into each separate process of work, valuing it and estimating, by close personal scrutiny, the smallest number of men required to do it efficiently; and although I can show no great saving of cost in the Examiner's office, I submit that the proposed organization of that office, based as it is on a closely-estimated value of each item of work, has something to commend it. Reorganization rather than reduction has been my aim, but I do not think the saving of Rs. 315¾ a year in salaries and allowances is to be despised, as contributing more than two-thirds the sum required most urgently for the improvement of the accounts establishment in divisional offices.

28. Several directions occur to me in which procedure can be still further simplified, but until this is actually carried out I cannot recommend any greater reduction of cost.

29. In the proposals made in paragraphs 4 and 6 in regard to Accountants, I have considered only the present and actual requirements, but provision is also necessary for the newly-created Salem division, to which I have already had—at the sacrifice of the Examiner's office—to post an Accountant from the existing scale.

30. Provision is also absolutely necessary for absentees. To emphasize the need for this, I may refer to the correspondence ending with G.O., No. 1676 W., of 16th June 1890, from which it will be seen that one of the most important divisions was practically left without an accountant for some time, and that the same thing had occurred before in other divisions. An Examiner is often at his wits end to know how to meet a demand from a division for an accountant to replace one who wants immediate leave on medical certificate: only a fortnight ago, I had to give up an accountant (second grade) from the Examiner's office to meet an urgency like this, and I have absolutely no one at the present moment to send to the Bellary division where the accountant is ill and has applied for two months' leave. The Executive Engineer proposes to place a clerk in charge of the accounts, but this is not right.

31. On the present date, no less than five accountants are on leave, and I therefore recommend that two accountants, fourth grade, be added to the actual requirements. The full proposed scale will then be as follows:—

	Number.	Cost.
		Rs.
For Divisions (paragraph 4)	36	3,937
„ Salem division (paragraph 29) accountant, fourth grade	1	126¾
Reserve for absentees (paragraph 30) accountants, fourth grade	2	253½
For Examiner's office (paragraph 6)	13	2,990
Total ...	52	7,307

A comparison between this and the present sanctioned scale will be found in enclosure C, while similar details in regard to clerical establishment are furnished in enclosure D. The two added together result in an increased cost of Rs. 907½; but for purposes of comparison with the present scale, the pay of the newly created Salem division (Rs. 126¾) should be deducted from this amount as, obviously, no provision was made for it in the existing scale. This will reduce the excess over present cost to Rs. 781, which is made up as follows:—

	Rs.	Rs.
Eight additional fourth-grade accountants and two additional fifth-grade accountants for divisional offices (paragraph 4) ...	623½	
Two accountants, fourth grade, as a reserve against absentees in divisional offices (paragraph 31)	253½	
	876¾	
Less saving under salaries in Examiner's office (paragraph 7).	95¾	781
And as a set-off against this may be placed—		
(i) Savings under charge allowance now paid to fifth-grade divisional accountants (paragraph 4)	160	
(ii) Savings under Presidency allowance and house-rent to accountants in Examiner's office (paragraph 8) ...	220	
		380
So that the net financial effect of the present proposals is an increase of		401 a month.

32. This increase may be still further reduced to Rs. 70 a month, by the adoption of the Government of India Code, by which means the cost of the Code section in the Examiner's office (Rs. 331 a month) will be saved. On this subject, separate proposals will be submitted in a few days.

33. Having thus fully explained the grounds on which my proposals are based, I herewith submit formal proposition statements (enclosures C and D) for the accounts establishment required for this province; and if they are approved by the Local Government, I beg that they may be transmitted to the Government of India with reference to the orders quoted in paragraph 1 of this note.

65-66
7

ENCLOSURE C.

STATEMENT of proposal for revision of establishment of Accountants including those of Divisional Offices to accompany office-note No. 6781, dated 5th November 1891.

Government of India No. 9126 (G., dated 3rd October 1890, communicated with G.O., No. 3772 W.	30th October 1890.	Accounts Branch Public Works Department.	Nature of charge.	Present scale.						Proposal.						Remarks.
Order sanctioning present establishment.		Office to which the proposition relates.		Pay.						Pay.						
No.	Date.			Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
					Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		
				2 Accountants, 1st grade	350	20	400	850	2	Accountants, 1st grade	350	20	400	850	2	
				„ 2nd „	250	15	340	948	2	„ 2nd „	250	15	340	948	2	
				„ 3rd „	150	10	240	1,296	4	„ 3rd „	150	10	240	1,296	4	
				„ 4th „	80	7	150	2,153	10	„ 4th „	80	7	150	2,153	10	
				„ 5th „	40	5	75	1,820	13	„ 5th „	40	5	75	1,820	13	
				Accountants coding	..	..	..	..	31	Accountants coding	..	..	..	..	31	

ABSTRACT, including Accountants and Clerks.

	Accountants' establishment.		Clerks' establishment.		Total.	
	Number.	Cost.	Number.	Cost.	Number.	Cost.
		rs.		Rs.		Rs.
Examiner's office	13	2,990	80	3,087½	93	6,077½
Divisional offices	36	3,937	..	..	36	3,937
Salem division	1	126⅔	..	..	1	126⅔
Provision for absentees	2	253⅓	..	..	2	253⅓
Total ..	52	7,307	80	3,087½	132	10,394⅔
Sanctioned Scale.						
Accountants and clerks in Examiner's office and Accountants in Divisional offices	56	7,067⅓	60	2,419½	122	9,486⅔
Difference ..	..	..	..	..	..	907⅓
Deduct for Salem division ..	..	..	..	..	..	126⅔
						781

Made up as follows:—

Increase in providing Accountants, fourth grade, in certain Divisional offices		Rs. 623⅓
Provision for absentees, two Accountants, fourth grade		253⅓
Deduct saving in Examiner's office .. .. Total ..		876⅔ 95⅔
	Balance ..	781 as explained in paragraph 31 of accompanying office-note.

ENCLOSURE D.

STATEMENT of proposal for revision of the clerks, etc., establishment.

Nature of change.

Order sanctioning present establishment.		Office to which the proposition relates.	Present scale.						Proposed scale.						Proposals.						Remarks.
			Designation.	Pay.					Designation.	Pay.					Permanent.			Temporary.			
				Minimum.	Increment.	Maximum.	Average or fixed.	Number.		Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Increase per month.		Decrease per month.	Increase per month.		Decrease per month.	
Number.	Date.														Amount.	Period.	Amount.	Amount.	Period.	Amount.	
1	2	3	4	Rs.	Rs.	Rs.	Rs.	5	6	Rs.	Rs.	Rs.	Rs.	11	Rs.	17	18	19	20	21	22
G.O., No. 1976 W., 29th April 1886. G.O., No. 2461 W., 21st August 1890.		Office of Examiner of Public Works Accounts, Madras.	*Permanent and Temporary.* Clerk, 3rd class, 1st grade ..	150	8	200	190	1	*Permanent.* Clerk, 2nd class, 1st grade ..	160	8	200	190	1	160	150	..	..	..	..	
			,, 2nd ,, 2nd ,, ..	130	8	180	160	..	,, 2nd ,, 2nd ,, ..	130	8	180	160	..	..	..	..	..	..	..	
			,, 3rd ,, 2nd ,, ..	100	4	120	115	..	,, 3rd ,, 2nd ,, ..	100	4	120	115	..	..	..	..	..	..	..	
			,, 1st ,, 3rd ,, ..	80	4	100	95	1	,, 1st ,, 3rd ,, ..	80	4	100	95	1	95	..	..	..	..	..	
			Clerks, 3rd ,, 1st ,, ..	60	4	80	75	3	Clerks, 3rd ,, 1st ,, ..	60	4	80	75	3	225	..	..	..	..	..	
			,, 4th ,, 3rd ,, ..	40	2	60	52½	6	,, 4th ,, 3rd ,, ..	40	2	60	52½	6	315	..	..	..	..	..	
			,, 5th ,, 4th ,, ..	30	2	40	37½	11	,, 5th ,, 4th ,, ..	30	2	40	37½	11	412½	..	..	..	..	..	
			,, 1st ,, 4th ,, ..	20	2	30	25	15	,, 1st ,, 4th ,, ..	20	2	30	25	15	375	..	..	..	..	..	
			,, on fixed pay ..	15	1	20	18	13	,, on fixed pay ..	15	1	20	18	13	234	..	..	..	..	..	
									Clerk, 5th class, 1st grade					1	300	..	..	..	..	..	
									Temporary.												
									Nil.												
									Nil.												
									Permanent.												
									Reference picker ..					1	40	..	..	..	..	..	
									Do. ..					1	30	..	..	..	..	..	
									Net increase ..					4	616	..	..	..	..	..	
								86						86	Rs. 666						
			Permanent and Temporary. Clerk, 3rd class, 1st grade ..	150	8	200	190	1	*Permanent.* Clerk ..	40	..	40	40	1	40	..	..	..	..	..	
			,, 2nd ,, 2nd ,, ..	130	8	180	160	..	,, ..	..	..	..	..	..	..	..	..	..	..	..	
			,, 3rd ,, 2nd ,, ..	100	4	120	115	..	,, ..	..	..	..	..	..	..	..	..	..	..	..	
			,, 1st ,, 3rd ,, ..	80	4	100	95	..	*Temporary.*												
			Clerks, 3rd ,, 2nd ,, ..	60	4	80	75	1	Clerk ..	30	..	30	30	1	30	..	..	..	..	..	
			,, 4th ,, 3rd ,, ..	40	2	60	52½	..	,, ..	..	..	..	..	..	..	..	..	..	..	..	
			,, 5th ,, 4th ,, ..	30	2	40	37½	..	*Permanent.*												
			,, 1st ,, 4th ,, ..	20	2	30	25	..	Reference picker ..	12	..	12	12	1	12	..	..	..	..	..	
			,, on fixed pay ..	15	1	20	18	..	Do. ..	10	..	10	10	1	10	..	..	..	..	..	
			6th class, 1st grade						Clerks ..	..	..	..	2,419½	80	2,419½	..	..	..	..	..	

55 W.—4

Office-note from the Examiner, Public Works Accounts, dated Madras, 11th November 1891, No. 6919.

Since submitting my office-note No. 6781, dated 5th November 1891, with proposals for a reorganization of the Public Works Accounts Establishment in this Province, I have been shown the correspondence culminating in G.O., No. 1359, dated 23rd December 1886, Financial Department, from which it would appear that a scale of graded appointments on fixed pay is preferred by Government to the present incremental scale of salaries. I therefore request that the present note may be read in connection with the proposals submitted on the 5th instant.

2. In paragraph 2 of the Finance Committee's report No. 14, dated 19th October 1886, it was said in reference to incremental salaries, that "there is no doubt that they cost to Government a good deal more than the theoretical mean between the minimum and the maximum", and in paragraph 2 of the Government Order (quoted above), on those recommendations, it was stated—

"The Accountant-General fully shows that the system of increments is more expensive than one of fixed pay."

In corroboration of this I invite attention to the following comparison between (*a*) the cost of the scale proposed in my office-note No. 6781, as calculated on the "theoretical mean" of each appointment, and (*b*) the cost of the same scale based on fixed pay.

	Salaries from minimum to maximum.	Theoretical "mean".	Proposed fixed pay.	Number.	Cost at "theoretical mean".	Cost at fixed pay.
Accountants.	Rs.	Rs.	Rs.		Rs.	Rs.
Chief Accountant, 1st grade	350—20—450	425	450	1	425	450
Accountant, 1st grade	350—20—450	425	400	1	425	400
,, 2nd ,, ...	270—15—340	315	300	3	948	900
,, 3rd ,, ...	160—10—240	216	200	4	864	800
,, 4th ,, ...	80— 7—150	126¼	110	30	3,809	3,300
,, 5th ,, ...	40— 5— 75	66	60	12	845	780
,, Total ..	..	..	..	..	7,307	6,630
					Saving Rs. 677 a month.	
Clerks.						
Head Clerk and Chief Recordkeeper ..	160—8—200	196	200	1	196	200
Clerk, II class, 3rd grade	100—4—120	115	110	1	115	110
,, II ,, 2nd ,, ...	60—4— 80	76	70	3	225	210
,, III ,, 3rd ,, ...	50—2— 60	57½	55	8	460	440
,, III ,, 2nd ,, ...	40—2— 50	47½	45	11	522½	495
,, IV ,, 1st ,, ...	30—2— 40	37½	35	16	600	560
,, IV ,, 2nd ,, ...	20—2— 30	27½	25	25	687½	625
,, IV ,, 3rd ,, ...	..	20	20	13	260	260
,, on fixed pay	..	15	15	1	15	15
,, ,, ...	..	12½	12½	1	12½	12½
,, ,, Total ..	..	..	..	..	3,087½	2,927½
					Saving Rs. 160 a month.	

3. The total saving on accountants and clerks, under the graded scale on fixed pay, is Rs. 837 a month, or Rs. 10,044 a year. This is Rs. 56 *more* than the amount required (viz., Rs. 781) to place divisional offices on a sound footing (paragraph 31 of my office-note No. 6781), and I think this is sufficient reason for the introduction of such a scale in preference to the present incremental one, if it can be done without injury to present incumbents.

4. "Vested interests" should, in simple equity, be protected; and I would therefore propose that unless a man voluntarily elects the new scale, within, say, two months from date of its being sanctioned, the scale of pay here recommended be *not* applied to any one who is now permanent in his grade, until his promotion to a higher grade. Until that time arrives the difference between the pay now proposed and the salary at present drawn by him should be treated as a personal allowance, as ordered in paragraph 5 of G.O., No. 1359, Financial, dated 23rd December 1886; and where

65-66/9

increments are admissible to present incumbents, they should be granted only when the character of the work entitles a man to higher pay, in accordance with the principles laid down by the Government of India (see paragraph 6). Mere length of service is a totally insufficient ground for granting an increment.

5. But as my recent proposals for reorganization provides for several immediate promotions, both under Accountants and Clerks, to wit:—

Accountants, 4th grade	from 17 to 30
Clerk, III class, 3rd grade	,, 7 to 8
,, IV ,, 1st ,, ...	,, 6 to 11
,, IV ,, 2nd ,, ...	,, 10 to 16
,, IV ,, 3rd ,, ...	,, 18 to 25

the men to be thus promoted will have no possible grievance if the fixed pay proposals are brought into force before the promotions take place, and I would therefore earnestly recommend that this be done. I may add that I have every reason to believe that the new scale will be more acceptable to these men.

6. My own experience of the incremental system, in various parts of India, has been that undeserving men have risen from minimum to maximum, and even from grade to grade, simply as a matter of course and simply because, there had been "nothing against them". That this was not the intention in sanctioning incremental salaries is evident from the fact that in Government of India, Public Works Department No. 233–39 R.E., dated 2nd December 1879, the following instructions were laid down in reference to increments to the Subordinate Revenue Establishment on State Railways.

"It is not only necessary that each increment should be earned by the prescribed period of approved service, but also that the nature of the services demanded and rendered should be such as to warrant an increase of remuneration. That is, that if a post filled by an employé in Class D, for instance, is well paid at the rate of Rs. 90 a month, the manager should limit the pay of such post accordingly; and if he considers the occupant worthy of a higher salary, he should transfer him to work suitable to his capabilities."

In July 1888 this same principle was applied to *gazetted* officers on that establishment, and since that date the incremental scales of pay for such officers have been superseded by graded appointments on fixed pay (*vide* Government of India, Public Works Department Code, volume IV, Chapter VIII, paragraph 20). I believe the same principle has recently been partially introduced in the Financial Department of the Government of India, and that Sir Charles Elliott has it under contemplation to introduce it in some of the Bengal offices. This is worth noticing as an indication of the gradual disuse of the incremental system in other branches of Government service.

7. The argument that the incremental system "gives the head of the office the means of rewarding deserving men and punishing undeserving men", is a fallacy (see paragraph 6, first sentence); and in support of this I would draw special attention to paragraph 3 of G.O., No. 1359 of 23rd December 1886 in which the present Honourable Member, who was then Acting Chief Secretary, recorded the following remarks:—

"The benefit claimed by the Chief Engineer for this progressive system, viz., that it gives the head of an office a means of rewarding deserving, and punishing undeserving, men can only be secured if the concession of the increment, when earned by length of service, is not allowed to become a matter of course. *The Government fear that this is far from the case at present, and the tendency of the progressive system is, they believe, to encourage dull respectability of performance, and not zealous work. Salaries graded at small intervals are a better arrangement.*"

(The italics are mine.) Nothing could be plainer, or more accurate.

8. A more effectual way, in my opinion, of punishing an undeserving man would be either to defer his promotion or pass him over for promotion, or reduce his pay, according to the extent of his demerits, and it only requires firm administration to do this; while it strikes me that the prospect of advancement from Rs. 60 (the proposed pay of a 5th grade accountant) to Rs. 110, or from Rs. 110 (the pay of a 4th grade accountant) to Rs. 200 would be a far more substantial inducement to a man to work well, than the paltry increments of Rs. 5 and Rs. 7 respectively, can possibly be.

9. I fully concur in the Finance Committee's opinion, expressed towards the end of paragraph 2 of their report, that increments "when they accrue make too small a difference to be appreciated"; and I take it that any man with "grit" in him may reasonably count on promotion from grade to grade, in the vicinity of five years, so that such a man will derive nothing but gain from the fixed pay system; whereas sleepy heads may count themselves fortunate in having for the first five years in any grade drawn a higher rate of pay than the present incremental scale allows, even if they rise no higher, for it will be entirely their own fault if they do not rise.

10. I of course assume as an essential of good administration, that promotions will not be made on the ground of seniority alone, but on seniority and merit combined. For instance, if the appointment of a Chief Accountant fell vacant, I would not promote the next senior man to it unless he were fully qualified for it. If I could find no one in the 2nd grade competent to fill it, I would keep the appointment vacant until some one in that grade was qualified for it. I would not, however, promote a 3rd grade man "right away" to the Chief Accountantship, unless in a very exceptional case, because mature experience is needed for the work; but while keeping the highest appointment vacant, I would make promotions from 3rd to 2nd grade, from 4th to 3rd and so on, according to merit and seniority.

11. Again if the junior appointment in the 1st grade, which I have allocated to the Establishment branch, should become vacant, the man fitted for it is obviously not the next in seniority, whose experience is limited to one or two branches of work in the Examiner's office. The only man fully qualified for this post is the accountant at present in charge of the branch, and who is also fitted to take charge of any other branch in the office. That is to say the man in whom special and general ability are combined is, in my opinion, the better of the two, and therefore more deserving of earlier advancement.

12. In paragraphs 10 to 26 of my office-note No. 6781, dated 5th November 1891, I have carefuly estimated the value of each description of work, and if promotions are made on the principle just indicated, the scale I have proposed affords ample scope for the advancement of all really deserving men.

13. Some explanation is perhaps necessary in reference to the pay proposed for the Chief Accountant and the head clerk and record-keeper. I propose that both should receive the maximum of their grades immediately on appointment to them, in order that these two appointments, each of which is "the highest in its particular branch" (paragraph 6 of Finance Committee's report), may be looked upon as prizes — the only prizes — in the accountant and clerical establishments, respectively. The excess over the "theoretical mean" cost is only Rs. 10 a month, which is a drop in the ocean compared to the saving of Rs. 837 a month on the total cost of the present proposals.

14. There are at present two first-grade accountants, at a total cost of Rs. 850, and one of these men fills the position of Chief Accountant, but although he has considerably higher responsibilities he draws precisely the same pay as the other man. According to my proposals the total cost of the two appointments would remain unaltered at Rs. 850, but I would fix the pay of the Chief Accountant at Rs. 450 as an appropriate distinction of merit, and the pay of the junior accountant in the grade at Rs. 400 (with two quinquennial increments of Rs. 50 in each case, under Code paragraph 506, as at present). The junior first-grade accountant would thus have the Rs. 450 to look forward to, and as I have already said this is the only prize the other 51 accountants in the province could hope to win. For somewhat similar reasons I propose Rs. 200 as the pay of the head clerk and record-keeper, instead of Rs. 190, and I think this comes within the spirit of paragraph 6 of the Finance Committee's report, to which Government in paragraph 2 of G.O., No. 1359, Financial, dated 23rd December 1886, gave their support. As shown above the increased cost — which is included in the net saving of Rs. 837 a month — is only Rs. 10 a month, and as the work of the head clerk and record-keeper is fully worth the money I beg that it may be sanctioned.

65-66
10

15. I would however have it distinctly understood that in proposing these fixed salaries, I would leave it to the discretion of the head of the office to give any pay *within* the pay fixed for each appointment. For instance in the case of fourth-grade accountants, it should be optional to the Examiner to give a new man Rs. 80, or 90, or 100, according to qualifications and experience; and in the case of a new incumbent in the post of head clerk and record-keeper, Rs. 120, or 140, or 160, may be sufficient as an initial salary.

16. The combined effects of the proposals here made and those made in my office-note No. 6781, dated 5th November 1891, as compared with the existing sanctioned scale, may be thus stated:—

—	Present sanctioned scale.		Fixed pay as now proposed.	
	Number.	Cost.	Number.	Cost.
		Rs.		Rs.
Accountants	52	7,307	52	6,630
Clerks	80	3,087½	80	2,927½
Total ..	132	10,394½	132	9,557½

That is to say, the additional requirements of divisional offices can be *more* than met by the introduction of a non-incremental scale of salaries irrespective of the further saving of Rs. 380 a month in charge allowance to present fifth-grade accountants in divisional charges and in presidency allowance and house-rent to accountants in the Examiner's office; and irrespective also of the still further saving of Rs. 331 a month by the abolition of the Madras Code—see paragraphs 31 and 32 of my office-note No. 6781 of 5th November 1891.

17. I may also draw attention to the fact that compared with the money limit (Rs. 7,631) admissible under the Government of India rules, my proposals for accountants show a saving of Rs. 1,001 a month.

18. My proposals involve nothing new for they are based on the orders of Government on a subject which had been carefully threshed out five years ago, but which have only just been brought to my notice. There is nothing on record to show why effect was not given to those orders at the time, but the present affords an admirable opportunity to bringing them into operation, for as stated in paragraph 4 of this note it can now be done without inflicting loss or hardship on present incumbents.

19. As far as clerks are concerned it is within the power of the Local Government to sanction the proposals at once, but it will be necessary to obtain the orders of the Government of India in reference to accountants. As however the accountants in this province are on a totally separate scale for promotion, etc., from the accountants under the Government of India, or other Local Governments, I do not anticipate that any objection will be raised to the proposals if they commend themselves to His Excellency the Governor in Council.

20. I therefore venture to submit formal proposition statements based on these recommendations.

Enclosures.

Statement of proposal for revision of establishment of Accountants including those of Divisional offices.

Order sanctioning present establishment.		Nature of change.	Proposed scale.						Proposal.						Remarks.
		Present scale.							Permanent.			Temporary.			
		Designation.	Pay.						Increase per month.	Decrease per month.	Amount.	Period.	Increase per month.	Decrease per month.	Amount.	
Number.	Date.		Number.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Amount.	Amount.	Amount.	Period.	Amount.	Amount.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
				Rs.	Rs.	Rs.	Rs.			Rs.	Rs.					Rs.						
Government of India letter No. 3726 G., dated 3rd October 1890, communicated with G.O., No. 3179 W.	20th October 1890.	Accounts Branch, Public Works Department.	1	Chief Accountant ..	..	..	450	450	450	..	450	..	..	..	..	..						
			1	Accountant, 1st grade	..	..	400	400	..	450	..	..	..	..	..	..						
			8	Accountants, 2nd ,,	..	..	300	300	..	48	..	..	..	..	..	..						
			4	,, 3rd ,,	..	..	200	800	..	496	..	..	..	..	..	..						
			30	,, 4th ,,	..	..	110	3,300	1,146⅔	..	..	..	..	..	..	..						
			13	,, 5th ,,	..	..	60	780	..	1,040	..	..	..	..	..	..						
			62	Accountants, costing	..	..	..	..	1,596⅔	2,034	..	..	..	..	..	..						
			118					7,913⅓														

Note.—Net saving Rs. 437½ per measem or Rs. 5,248 per annum after providing for one Accountant, fourth grade, for the newly-created Salem division. Excluding this the saving is really Rs. 564 (437½ + 126½), although the proposed scale provides for two additional Accountants for absentees. This saving more than covers the excess of Rs. 508 under clerical establishment, which has been fully explained in my office memo., No. 6781, dated 6th November 1891.

65-66
11

Statement of proposal for revision of Clerks, etc., establishment.

Order sanctioning present establishment.		Nature of change.	Proposed scale.						Proposal.						Remarks.
		Present scale.							Permanent.			Temporary.			
		Designation.	Pay.						Increase per month.	Decrease per month.	Amount.	Period.	Increase per month.	Decrease per month.	Amount.	
Number.	Date.		Number.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Amount.	Amount.	Amount.	Period.	Amount.	Amount.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
G.O., No. 1076 W.	20th April 1890.	Office of the Examiner of Public Works Accounts, Madras.		Rs.	Rs.	Rs.	Rs.			Rs.	Rs.					Rs.						
				Permanent and Temporary.																		
			1	Clerk, 2nd class, 1st grade	..	..	200	200	200	..	..	..	..	..	..	..						
			1	,, 2nd ,, 2nd ,,	..	..	150	150	150	..	..	..	..	..	..	..						
			1	,, 2nd ,, 3rd ,,	..	..	110	110	110	..	..	..	..	..	..	..						
			1	Clerks, 3rd ,, 1st ,,	..	..	95	..	95	..	15	..	..	..	..	..						
			3	,, 3rd ,, 2nd ,,	..	..	70	210	..	37½	..	..	..	..	..	..						
			8	,, 3rd ,, 3rd ,,	..	..	45	360	360	..	..	..	..	..	..	..						
			11	,, 4th ,, 1st ,,	..	..	40	440	210	195	..	..	..	..	..	..						
			5	,, 4th ,, 2nd ,,	..	..	35	560	185	..	..	..	..	..	..	..						
			16	,, 4th ,, 3rd ,,	..	..	25	625	130	..	..	..	..	..	..	..						
			16	,, 5th class, 1st grade	..	..	20	320	260	..	..	..	..	..	..	..						
				Temporary.																		
			Nil	Clerk ,, ,,	..	..	..	..	..	..	..	..	..	..	..	..						
			Nil	,, ,, ,,	..	..	..	..	..	..	..	..	..	..	..	..						
			40							40	..	..	..	..	..	..						
			30							30	..	..	..	..	..	..						
				Permanent.																		
			1	Reference picker ..	..	..	15	15	3	..	..	..	..	..	..	..						
			1	,, ..	..	..	12½	12½	3¼	..	..	..	..	..	..	..						
			80	Clerks, costing ..	..	..	..	..	2,597½	1,138	600	..	..	..	..	..						
			119½																			

Note.—Net increase Rs. 508 which is more than covered by the savings of Rs. 564 under accountants.

Office-note from the Examiner, Public Works Accounts, dated Madras, 26th November 1891, No. 7320.

[Your office-note No. 5278-C. of 24th November 1891.]

I note with much satisfaction that my proposals for a revision of the Accounts establishment are generally approved and I now reply categorically to the points raised on the subject.

(1) The Examiner's scales go too far in reducing the emoluments of the service as a body in order to show saving.
(2) His arrangement of numbers in the grades though an improvement on that existing is unsatisfactory. Three-fifths of the accountants are to be in the fourth grade and he has reduced the number in the third.
(3) He has apparently endeavoured to settle his grades so as to provide men on suitable pay for the work that has to be done. There is much to be said for the principle but some of the advantages must be sacrificed to provide a reasonable prospect of promotion.

2. The marginally-noted objections may conveniently be considered together; and I am glad of the opportunity of revising my proposals, for the objection that my proposed scale does not "provide a reasonable prospect of promotions" has been accentuated by the unexpected reversion (already ordered by the Government of India) of Mr. Calder from Officiaitng Deputy Examiner to Accountant, 1st grade, and by the possible reversion, similarly, of Mr. Gaynor, Officiating Deputy Examiner.

3. I therefore now propose six as the number of 3rd grade accountants—the grade in which the Honourable Member considered I had not made sufficient provision. My original proposal was four, but omitting the Code accountant, only three would have been necessary under my original proposals.

4. *Two* of the additional men now proposed should be posted to the Kistna Eastern and Gódávari Eastern divisions, where senior accountants are necessary; and the Chief Engineer, Public Works Department, concurs in this arrangement. This increase will partly be covered by a reduction in the number of fourth grades from 30 to 28. The *third* man will be employed as Assistant Superintendent in the Establishment branch of this office against a clerk II class, 3rd grade, who will not now be necessary.

5. I think the proposed statements as now revised will answer the objection that in my previous proposals the effect in pensions was not sufficiently considered. Pensions are supposed to be deferred pay; but the higher salaries to be drawn under my scheme on promotion from grade to grade will fully compensate for any diminution in the amount of pension, especially when it is remembered that the prospect of pension is coupled with the contingency—nay, almost certainty—that the majority of men who are thus contributing towards their own pensions will not live to reap any, or prolonged, benefit from the deductions practically made from their pay for that purpose.

6. With reference to the questions "Will it be possible to introduce fixed pay for the clerical establishment of the Examiner's office only?" "Are not the clerks in the whole department similarly graded and interchangeable with the Examiner's clerks?" Why stop reform at the Examiner's office?" I may say that although the clerks in the whole department are graded similarly to the clerks in the Examiner's office, they are *not* "interchangeable with the Examiner's clerks." If, therefore, it be considered desirable to extend "reform" beyond the Examiner's office, I beg that the general question be taken up separately, and that the proposal for the Examiner's office may not be delayed for it.

(1) The Examiner's grades are too few and the intervals too great.
(2) The principle stated in paragraph 15 of Examiner's note of the 15th November is not approved. A discretion of that sort ought not to be vested in the head of an office.

7. In deference to the objections extracted on the margin, I now propose the following as the pay in the different grades of accountants.

	Rs.
Chief Accountant	450
Accountant, 1st grade	400
„ 2nd „	315

65-66
12

	Rs.
... grade—	
...ears' approved service	215
...irst two years	170
...tants, 4th grade—	
...ter two years' approved service	125
For the first two years	90
Accountants, 5th grade—	
After two years' approved service	70
For the first two years	50

8. The number of grades cannot be increased without the sanction of the Government of India in the *Financial* Department, and it would probably be difficult to obtain this; but I think the above recommendation will meet the requirements, and I may say that the salaries proposed have been approved by the Chief Engineer, Public Works Department.

9. It may be said that the scale is not altogether free from the incremental element, but I think that there is a practical and important difference. Instead of a man rising, as a matter of course, from minimum to maximum of a grade by small annual increments, which are often considered too small to be refused, it will be necessary for the head of the office to decide after a man has been two years in a grade whether he is deserving of a substantial increase to his pay; and such a decision will, I take it, be arrived at after more mature deliberation than is now given to the sanction of a paltry increment. In this way, deserving men will be rewarded, while the undeserving will remain where they were.

10. And I may add that the principle I propose is precisely that which is followed by the Government of India in the case of 1st grade accountants, who are entitled to an increment of Rs. 50 after five years' approved service on the maximum of their grade (Rs. 450), and a second increment of the same amount after an approved service during a further period of five years. As stated in paragraph 14 of my office-note, No. 6919, dated 11th November 1891, my proposals involve the continuance of these two quinquennial increments to 1st grade accountants. I have not taken these into consideration in a comparison of the present and proposed scales, because they are common to both.

11. It will be noticed that I have not carried the probationary period of two years higher than accountant, 3rd grade. My reasons for this are: (i) that for promotion to 2nd grade an accountant has to pass a severe examination, and that by the time he arrives at a stage for such promotion, his work has been tried, and it ought to be easy to determine whether he is deserving of further advancement or not, and (ii) that at this advanced period of a man's service it is desirable not to minimize, more than necessary, the salary on five years' average of which pension will be admissible. The Chief Engineer, I understand, concurs with me on this point.

12. The proposition statements herewith submitted (enclosures A and B) have been revised in accordance with the instructions, that is, should show present effect of the proposals with reference to the pay now drawn by the incumbents, and are "based on the supposition that the separate code is to be abolished. . . . and that the system of fixed salaries is to be substituted for the incremental system."

13. The financial results brought out by a comparison between the existing sanctioned scale and the proposals now made are as follows:—

	Existing sanctioned scale.	As now proposed.
	Rs.	Rs.
Accountants	7,067½	6,891
Clerks	2,419½	2,822½
	9,486¾	9,713½

This shows an excess over the present sanctioned scale of Rs. 22[illegible] that scale contained no provision for the following:—

	Rs.
One Accountant for Salem Division	111
Two Accountants as a reserve against absentees in Divisional offices.	222
Total ...	333

so that the comparison is really *in favour* of the present proposals to the extent of Rs. 106½ a month. That is to say, for Rs. 106½ a month *less* than our present money limit we can improve the position of divisional offices to the following extent:—

Provide *four* more offices with third, instead of fourth, grade accountants.
„ *eight* „ with fourth, „ fifth, „ „

I therefore trust the proposals will meet with the approval of His Excellency the Governor in Council.

14. The effect of the proposals with reference to the pay now drawn by permanent incumbents in their respective grades, will be found detailed in enclosure C. I have worked it out for five years, with the result that during that period the fixed pay scale will cost Rs. 1,241 more than the incremental scale would have done, viz.:—

	Rs.
During first year	511
„ second year	119
„ third „	564
„ fourth „	190
„ fifth „ ... ... (minus)	143
Total, in five years ...	1,241

It will thus be noticed that in the fifth year the advantage begins to show itself in favour of the fixed pay scale, an advantage which will grow thereafter from year to year.

15. I would beg the favour of very early sanction of the Government of India being obtained to these proposals, if they meet with the approval of Government, as the Examiner's office is working under high pressure, it having had to give up three Accountants to divisional offices during the past month in the absence of any reserve for illness in those offices.

65-66
P3

ENCLOSURE A.

STATEMENT of proposal for revision of establishment of Accountants in Examiner's office including those of the Divisional offices.

Order sanctioning present establishment: No.	Order sanctioning present establishment: Date.	Office to which the proposition relates.	Nature of change.	Present scale.						Proposed scale.										Remarks.
						Pay.						Permanent.			Temporary.					
				Number.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum.	Pay. Average or fixed.	Increase per month. Period.	Increase per month. Amount.	Decrease per month. Period.	Decrease per month. Amount.	
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18	19	20	21	22
Government of India letter No. 3726 G., dated 3rd October 1890, communicated with G.O., No. 3172 W.	20th October 1890.	Accounts Branch, Public Works Department.		2	Accountants, 1st grade	Rs. 350	Rs. 20	Rs. 450	Rs. 850	1	Chief Accountant	Rs. 460	Rs. ..	Rs. ..	Rs. 460	..	..	..	..	2 years at Rs. 170 = 340 3 years at „ 215 = 645 Average for 5 years = 985/5 = 197.
				3	„ 2nd „	350	15	340	948	3	Accountants, 2nd „ at Rs. 315.	..	..	..	400	..	..	..	..	
				6	„ 3rd „	150	10	240	1,296	6	„ 3rd „ at Rs. 197.	..	..	..	946	..	3	..	114	
				17	„ 4th „	80	7	150	2,152½	38	„ 4th „ at Rs. 111.	..	..	..	3,168	..	..	..	..	2 years at Rs. 90 = 180 3 years at „ 125 = 375 Average for 5 years = 555/5 = 111.
				38	„ 5th „	40	5	75	1,859	15	„ 5th „ at Rs. 62.	..	..	..	806	..	964½	..	1014	
				56	Accountants costing ..	..	..	..	7,067½	63	Accountants costing ..	..	..	..	5,891	..	964½	1,181	..	2 years at Rs. 80 = 160 3 years at „ 70 = 210 Average for 5 years = 370/5 = 74. Average for 1 year = 310/5 = 62.
											Net saving ..						Rs. 173½ per mensem or Rs. 2,116 per annum.			

65 W.—7

ENCLOSURE B.

STATEMENT of proposal for revision of Clerks, etc., establishment.

| Order sanctioning present establishment. | | Office to which the proposition relates. | Nature of charge. | | |

6566
15

PUBLIC WORKS DEPARTMENT.

NOTES CONNECTED WITH G.O., Nos. 65-66 W., DATED 7TH JANUARY 1892.

[SUBJECT.—*Subordinate Accounts Establishment, Madras Public Works Department.*]

Office-notes from the Examiner, Public Works Accounts, Nos. 6781 *and* 6919, *dated 5th and 11th November* 1891.

Note by the Chief Engineer, Public Works Department.

In his note of the 5th November 1891, No. 6781, the Examiner proposes certain alterations in the distribution of the Accounts establishment, with the object mainly of providing for the more efficient management of the divisional accounts.

2. These proposals have been made after personal discussion with myself, and have my entire concurrence. The present practice of putting all the junior and least experienced accountants in charge of divisions, and keeping the senior men in the central office is fraught with so many objections that I am surprised that it has been allowed to continue so long.

J. H. G[ARSTIN].

3. The extra cost of this arrangement, so far as the divisional accounts are concerned, amounts to Rs. 463$\frac{1}{3}$ per month or Rs. 5,560 per annum, and if it stood by itself I should have no hesitation in advocating its adoption on the ground of increased efficiency.

4. The Examiner however proposes certain alterations in the composition of his own office and distribution of work therein, which will have the effect of reducing the cost of the accounts staff by Rs. 763$\frac{2}{3}$, but increasing that of the clerical staff by Rs. 688; but he further proposes certain increases in order to provide for absentees, for the new Salem division, and for other emergencies.

The net result is an increase of Rs. 527$\frac{2}{3}$, of which Rs. 126$\frac{2}{3}$ is due to the organization of a new division.

5. Into the details of the distribution of work within the Examiner's office I do not think it necessary to enter, but with regard to all other points I am entirely in accord with him, and especially with regard to paragraph 30 of his note.

The net increase of Rs. 401 is, in my opinion, not too much to pay for the increased efficiency which these proposals will ensure.

6. It appears, however, from a subsequent note No. 6919 of 11th instant that this increase may be avoided by the adoption of the system of fixed salaries in lieu of annual increments by which the net excess after providing for the new Salem division is reduced to Rs. 71$\frac{2}{3}$ per month.

7. In G.O., No. 1559 of 23rd December 1886 (Financial Department), it was decided that the system of fixed salaries should be adopted, but apparently no further action in this direction has ever been taken.

8. The only objection I see to the system is that the intervals between the grades are too large and that the advantage of steps "at small intervals" clearly contemplated in the passage quoted in paragraph 7 of the Examiner's note is lost.

J.H.G.

9. We cannot make any alteration in the grading of accountants without the sanction of the Government of India, who would probably be willing to sanction a distribution on the present scale with fixed salaries in each grade, but would be unwilling to sanction a distribution among a larger number of grades. On the whole, however, especially if the limitation contemplated in paragraph 15 of the note be adopted, I agree with the Examiner that the advantages of the fixed scale outweigh those of the incremental system.

10. In a third note No. 6825 of 7th instant, the Examiner submits proposals for a still further reduction of establishment by the abolition of the separate Public Works Code and the adoption of that of the Government of India.

11. For the sake of convenience this question is dealt with by the Examiner in a separate note, but it will be necessary to consider it in connection with the question of the organization of the accounts branch with which it is intimately connected.

12. The Examiner's note has been drawn up after personal discussion of the subject with myself and embodies my own views so fully that little need be added here.

13. Over centralization is no doubt an evil, and in all matters of administration it is well to pay attention to local peculiarities, but it is an absurd straining of a sound principle to pretend that Madras requires a separate code to herself when the Punjab and Burma can be governed by the same code.

14. Any argument drawn from the supposed necessity of attending to local peculiarities falls to the ground in face of the plain fact that Bombay has adopted the India Code since 1879 and has not found the slightest practical inconvenience from so doing.

15. The maintenance of the separate code costs the Madras Government nearly Rs. 6,000 a year besides the cost of periodical reprints, and the more carefully the matter is studied the more impossible it is to find any justification for this expenditure.

16. I would specially invite attention to paragraphs 16 to 18 and 27 to 29 of the Examiner's note; it is certain that of late years the incessant introduction of petty alterations in the code has become, from the point of view of the Executive Branch, an almost intolerable nuisance.

17. One point not noticed by the Examiner requires attention, and that is the initial expenditure which will be involved in the introduction of the India Code. It might be right to make officers pay for their own copies, but it would not I think be fair to inflict this charge upon subordinates who have already paid for copies of the Madras Code. The price of Volumes I and II of the India Code (the only ones we are concerned with) appears to be Rs. 6 per copy or Rs. 1,080 for one hundred and eighty subordinates; little more than two months expenditure on the maintenance of the present code.

I would give them all copies free of charge.
J.H.G.
22-11-

18. Before preparing this note I forwarded the Examiner's note to the Chief Engineer for Irrigation who writes in reply:—

"Assuming that 'Examiner' is correct in believing (see paragraphs 7 and 26 of his note) "that the adoption of the Government of India Code will not necessitate rigid adherence to its "forms and procedure but will admit of modifications to suit our special requirements, I agree "thoroughly with the views of Secretary and Examiner on the subject".

19. The proposals for consideration may be summed up as follows:—

First.—The redistribution of the accounts establishment in order to strengthen the divisional offices.

Second.—The rearrangement of the Examiner's office and the provision of additional strength to suit emergencies.

65-66
16

Third.—The substitution of fixed salaries for the incremental system.

Fourth.—The introduction of the India Public Works Code instead of the separate Madras Code.

If the fourth proposal is sanctioned the proposition statements submitted by the Examiner in connection with the first three will require revision and must be referred back to him for that purpose.

J. PENNYCUICK.
16-11-91.

For orders—

I am quite in agreement as to the abolition of the Madras Code, which is becoming a monstrosity year by year more unmanageable. A code which, instead of merely declaring general principles, aims as it does at minute and rigid regulation of every detail creates more difficulties than it settles and increases rather than diminishes correspondence and friction. The Madras Code further attempts to include many matters which concern Public Works Department Officers, not as such, but as public servants, and which are found in an equally convenient form elsewhere. A departmental code should include only regulations special to the department. I am not familiar with the India Code—nor indeed can I pretend to more than a very superficial acquaintance with that of Madras—but as pointed out by Colonel Pennycuick if Burma and the Punjab find the former to answer their needs there can be no doubt that we, like Bombay, will live and thrive under it. The abandonment of a separate code will lead to an important saving which will tend to meet the cost of necessary improvements in other directions. There are however, I believe, a lot of orders now in the Madras code which are not in that of India, and which ought to be kept alive; take for instance those about estimates and grants for works connected with Government Houses (I may be wrong about this particular instance, but I dare say there are others of the same kind). How are these to be kept alive? I presume by circulars, issued either by Government by the Chief Engineer or by the Examiner. As to former there appears to be no difficulty under the present mode of application of the India Code.

So am I.
J.H.G.
J.H.G.

I agree also, most cordially, as to the substitution of fixed for incremental salaries as a principle. But I am disposed to think that the Examiner's scales go too far in reducing the emoluments of the service as a body in order to show saving and that he has not sufficiently considered the effect of his scheme on pensions. His grades are too few, and the intervals too great. Also his arrangement of numbers in the grades, though an improvement on that existing is, I think, unsatisfactory. Three-fifths of the Accountants are to be in the fourth grade, and he has reduced the number in the third. These, I think, are defects. He has apparently endeavoured to settle his grades so as to provide men on suitable pay for the work that has to be done. There is much to be said for the principle, but some of the advantage must be sacrificed to providing a reasonable prospect of promotion. Again, will it be possible to introduce fixed pay for the clerical establishment of the Examiner's office only? Are not the clerks in the whole department similarly graded, and interchangeable with the Examiner's clerks? Why stop reform at the Examiner's office?

J.H.G.
J.H.G.
J.H.G.

Nor I.
J.H.G.

I don't approve the principle stated in paragraph 15 of the Examiner's note of the 11th November. I think that a discretion of that sort ought not to be vested in the head of an office. It obviously implies that the rates of pay are not properly settled with reference to the work, and

that men capable of transacting it are to be got for less than the settled rates. If this is so the obviously right thing to do is to revise the scale, and not to leave the correction of it to the caprice of the head of the office. The proposal cannot but tend to cause discontent and heart-burning.

J.H.G.

In framing revised proposition statement or scales which will apparently be necessary the Examiner should show present effect of his proposals with reference to pay now drawn by the incumbents that we may see what personal allowances will be payable and how the immediate condition and emoluments of the establishment concerned are affected.

J.H.G.
22-11-91.

In regard to the redistribution of Accountants the Examiner's proposals seem to be sound. I cannot attempt to criticise those for the reorganization of his own office. On such a matter, he is the best judge.

These papers should be circulated to my Honourable Colleague.

H. E. S[TOKES].

Office-note from the Examiner, Public Works Accounts, Madras, dated 26th November 1891, No. 7320.

Note by the Chief Engineer, Public Works Department.

The first point requiring comment is the proposed pay of the various grades of accountants; in order to meet the objection that the distribution into five grades gives too large increases of pay at two infrequent intervals, the Examiner proposes to divide the first grade into two by the introduction of the title of Chief Accountant, and the third, fourth and fifth grades into two by an increase of pay after an approved service of two years in each grade.

2. This is probably the best way of meeting the objection of infrequent intervals if we are bound, as I think we must be, to retain the distribution into five grades, and it does not leave, as the Examiner's former proposals did, too much discretion to the head of the office.

3. I cannot help thinking, however, that it would be worth while to ask the Government of India to consider whether the grading of the Accounts Establishment all over India might not be divided into a larger number of grades.

4. The upper subordinate establishment is divided into eight grades with salaries of Rs. 60, 80, 100, 150, 200, 250, 300 and 400, and a somewhat similar distribution of the Accounts establishment would be an improvement on the present one.

5. In paragraph 12 of the Examiner's note it is stated that the proposed establishment will cost Rs. 226¾ more than the present one, but he has not allowed for the saving of the charge allowance now given to fifth-grade accountants, and of the presidency allowance and house-rent of senior men who will be transferred to divisions; these two items together amount to Rs. 320, so that there will be an actual saving of Rs. 93¼ and this saving is obtained after providing for an additional Divisional Accountant for Salem, for a reserve of accountants for contingencies, and for a greatly improved distribution of Divisional Accountants.

6. Paragraph 14 of the Examiner's note is not very clear; enclosure C is a comparison between the cost of the proposed scale of establishment on the incremental system and on the fixed pay system, and not of either with the cost of the present scale.

65-66
17

I have however ascertained from him that in all cases where column 1892 B shows a smaller pay than column 1892 A, the latter is the pay drawn by the individuals in question on the present scale and is not affected by the proposed alteration of scale.

The result is that personal allowances aggregating Rs. 237 will have to be given to twelve accountants and allowances aggregating Rs. 86 to fifteen clerks, making the total actual cost in 1892 Rs. 9,820½ against the average of Rs. 9,713½ shown by the proposition statement. The personal allowances will, of course, fall in rapidly as present incumbents get promoted.

The five-year comparison in paragraph 14 of the note is a fanciful one of no practical interest.

The Examiner's proposals as now revised have my entire concurrence subject to the suggestion made above as to the increase in the number of grades of accountants.

J. PENNYCUICK.
27-11-91.

For orders—

The Examiner's present proposals meet as far as possible without increase of the number of grades the remarks made on his first scheme; and they may, I think, be approved. But I agree with Colonel Pennycuick that it would be much better to increase the number of grades, and I don't see why it is supposed that there would be difficulty in getting sanction to this. Only this province would be affected and it would not be difficult to arrange that the average rates of pay should compare properly with those drawn elsewhere. That is probably all that India would look to. In sending up the Examiner's proposals I would ask whether increase in the number of grades would be allowed. The personal allowances will have to be given as shown in Chief Engineer's note.

[illegible].E.S.
[illegible]-1-92.

[Issued as G.O., Nos. 65–66 W., dated 7th January 1892.]

GENERAL.
ESTABLISHMENT.

Government {1892} of Madras.

PUBLIC WORKS.

65-66
18

Read. } 1892. *Enclosures*
Regd. } *Spare copies*

Letter, No. 66 W., 7th January 1892.

JANUARY.

Subordinate Accounts Establishment, Madras Public Works Department

Submitting to the Government of India, for sanction, a revised proposition statement in connection with the —.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

LETTER—from

COLONEL J. PENNYCUICK, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

SIR,

In continuation of my letter No. 3174 W. of 26th November 1891, I am directed to submit, for the sanction of the Government of India, a statement of proposal for revision of the establishment of accountants employed in this Presidency.

2. The alterations proposed are—

First.—The provision of an accountant for the new Salem division, which it has recently been found necessary to establish.

Second.—A better distribution of accountants between the Examiner's office and those of Executive Engineers.

Third.—The substitution of fixed rates of pay for the incremental system.

3. The first alteration needs no special explanation. With regard to the second, it has been the practice for some time past to keep too large a proportion of Divisional offices in charge of accountants of the fifth grade, and the proposed redistribution, which has the concurrence of the Chief Engineer, provides that an accountant of the third or fourth grade shall be allotted to every division, with the exception of six of the least important, and that a second accountant of the fifth grade shall be allotted to seven divisions, thus providing a means of training young accountants for divisional charges.

4. These proposals involve a certain amount of extra expenditure, which is however more than balanced by the reduction of establishment rendered possible by the abolition of the separate Public Works Code.

5. With regard to the substitution of the system of fixed salaries in each grade for the incremental system, I am directed to say that His Excellency the Governor in Council greatly prefers the former system as offering greater inducement and encouragement to efficient work than the latter, but that in order to provide a fairly steady and uniform flow of promotion it is necessary that the number of grades should be large and the intervals between them small.

6. This requirement is not, in the opinion of His Excellency in Council, sufficiently met by the payment of the establishment at only five rates of pay, and it is therefore proposed, while retaining the present nomenclature, that the actual rates of pay drawn shall be as follows:—

		Rs.
First grade	Chief Accountant	450
	Accountant, first grade	400
Second grade		315
Third grade	After two years' approved service	215
	On appointment	170
Fourth grade	After two years' approved service	125
	On appointment	90
Fifth grade	After two years' approved service	70
	On appointment	50

7. I am, however, to say that these proposals are made on the supposition that the Government of India would be unwilling to consent to the division of the establishment of accountants into a larger number of grades than five. The upper subordinate establishment of the Executive Branch is now divided into eight grades with salaries of Rs. 60, 80, 100, 150, 200, 250, 300 and 400, and His Excellency the Governor in Council is of opinion that a similar distribution, except that the salaries of the two lower grades shall be Rs. 60 and Rs. 80, might with advantage be adopted for the Accounts Branch.

8. Should the Government of India be willing to sanction a distribution on this principle for the Accounts Establishment of this Presidency, this Government will be prepared to distribute the number (fifty-two) of accountants now proposed, so that the total cost shall not exceed the sum of Rs. 6,891 shown in the proposition statement as the financial value of the proposed establishment on the present grading.

9. The proposition statement shows a saving of Rs. 2,116 per annum to which has to be added the Rs. 3,840 on account of charge allowance now paid to fifth-grade accountants in charge of divisions, and for presidency allowance and house-rent of senior men who will be transferred to divisional offices making a total saving of Rs. 5,956. Against these have to be set personal allowances aggregating Rs. 2,844 per annum which will have to be paid to accountants whose salaries will be reduced by the proposed alterations. These allowances will, however, disappear very soon.

10. I am to request early orders on the proposals submitted herewith.

I have the honour to be,
SIR,
Your most obedient servant,

(Signed) J. PENNYCUICK, Col., R.E.,
Secretary to Government.

MADRAS,
7th January 1892.

Exd. A. Rungaswmy Aiyangar.

10,000—11-2-05

CURRENT FILE.

65-66
20

PAPERS PUT UP WITH CURRENT No.

Papers of the Department to which the current belongs.

Back papers.

Number.	Date.	Original (= O.) or spare copy (= S. C.)	Remarks. (Note.—When any original is removed from this file the fact should be noted against the paper and its destination mentioned.)

Further papers.

Papers of other departments to be returned.

Department.	Number.	Date.	Original (= O.) or spare copy (= S. C.)	Date of return.

(C. No. 1201.)
5

KEEP-WITH CURRENT No.

dated 189 .

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

EXAMINER, P. W. ACCOUNTS.

Madras, 5 November 189/.

OFFICE NOTE No. 6781.

To I.D. 65-46/91

W.

1748 WD 28.6.90

Under para 5 of Government of India P.W.D.No.I490 G.dated 7th. June I890,the Examiner was required,within a year from that date to submit a revised scale of establishment for his office, and in your No.485 D.dated 2nd. July I89I,I was requested to expedite submission of such a scale. In reply, I forwarded copy (enclosure A) of a memorandum dated 24th,June I89I by Major Christie,in which he said,"I do not think it will ever be found possible to effect any considerable reduction of cost beyond that already secured as far as this office is concerned."

2. I had at that time only just joined this office and was therefore not in a position to offer an independent opinion on the subject,but having now had some opportunity of studying the requirements of the office,and of divisional offices as well, I venture to submit proposals of what I consider a suitable scale for the accounts Establishment in the Province.

2000-3-2-91.

3. The point that appears to me as the one most urgently calling for attention is the distribution of accountants between the Examiner's office and divisional offices, for, while all the senior accountants have gravitated to the Examiner's office, I4 fifth grade accountants have been placed in charge of divisional accounts. A divisional accountant should be a man on whom the Executive Engineer can rely, for information and guidance, on all points connected with account procedure, mere "smartness" not being the most important factor in determining his fitness for such an appointment. I therefore consider it inadvisable to place men without considerable experience, and some status, in charge of the accounts of any but the least important of divisional offices.

4. The Chief Engineer is of opinion that there are only six such offices, and that under the scheme sanctioned in G.O.No.I480 W. of 28th. May I890, an assistant accountant (of the 5th. grade) should be posted to every divisional office, in which the work is unusually heavy, or where owing to extreme unhealthiness of the locality the accountant is liable to break down. Based on these principles, my proposals for Divisional accountants result in an increased cost of Rs.323 a month, thus:-

Gudivada
Cuddapah
Vizagapatam
Negapatam
Trichinopoly
Presidency Workshops.

Divisional Offices. 2 P

	As on 30th June 1891		As now proposed	
	No.	Cost.	No.	Cost.
Accountants 3rd grade	2	432	2	432
" 4th "	13	1648⅓	21	2660
" 5th "	19	1235	13	845
5566/32 Total	34	3313⅓	36	3937

But from this amount a sum of Rs. I80 should be deducted as representing charge allowance now paid to 8 accountants 5th grade whom it is proposed to replace by Accountants 4th. Grade to whom this allowance is not admissible. The proposed increase is thus reduced to Rs.463⅓.

5. The proposed distribution of these accountants, which has been approved by the Chief Engineer; (vide enclosure B) is compared with the present staff in the following statement.

(Note × Not now in file)

	As on 30th June 1891	As now proposed
In divisional charges.		
Accountants 3rd grade	2	2
" 4th "	13	21
" 5th "	14	6
No assistants under training		
Accountants 5th grade	5	7
Total	34	36

In other words, the proposals involve -

(a) the provision of 8 extra 4th. grade accountants for divisional charges and

8

(b) the appointment of 2 additional 5th.grade accountants, as assistants;

and the extra cost of these two decided advantages, when reduced by the decrease in the total of 5th.grade accountants from 19 to 13, is only Rs.623⅓ a month.

Examiner's Office.

6. The present and proposed scales for the Examiner's office are compared in the following statement :

	Sanctioned		Proposed	
	No.	Cost	No.	Cost
Accountants 1st Grade	2	850	2	850
" 2nd "	3	948	3	948
" 3rd "	4	864	2	432
" 4th "	4	806⅔	6	760
" 5th "	9	585	-	-
Total	22	3,753⅓	13	2990

+.

the reduction in cost being Rs.763⅓ a month. But as all the accountants in the province are on the same list for promotion, the scales proposed for divisions and the Examiner's office are combined in enclosure B, which may thus be summarized:-

Divisions		Examiner's Office		Total		Sanctioned scale	
No.	Cost	No.	Cost	No.	Cost	No.	Cost
36	3937	13	2990	49	6927	56	7067⅓

the net saving on accountants for the whole Province being thus reduced to Rs.140⅓.

3. P

7. Passing now to the clerical establishment required for the Examiners office, the proposals involve an increase over the present scale of Rs. 665 a month, thus :

65 dc 27

	Sanctioned		Proposed	
	No.	Cost	No.	Cost
Clerk II Class 1st Grade	-	-	1	190
" II " 2nd "	1	150	-	-
" II " 3rd "	-	-	1	115
" III " 1st "	1	95	-	-
" III " 2nd "	3	225	3	225
" III " 3rd "	7	402½	8	460
" IV " 1st "	6	285	11	522½
" IV " 2nd "	10	375	16	600
" IV " 3rd "	18	495	25	687½
" V " 1st "	16	300	-	-
Fixed pay Rs.	1	40		
Add pay of certain men at present sanctioned separately as explained in para 25	1	30	13	260
	2	22	2	37½
Total	66	2417½	80	3087½

but taking the Examiner's office as a whole, including accountants and clerks the proposals result in a reduction of cost to the extent of Rs.95⅓ a month, thus :

	Sanctioned		Proposed	
	No.	Cost	No.	Cost
Accountants (para 6)	22	3753⅓	13	2990
Clerks (para 7)	66	2417½	80	3087½
Total	88	6170½	93	6077⅓

Read 23rd Feb.

8. The saving here brought out, of Rs.95⅓ a month, occurs in salaries only; but in estimating the financial effect of the proposals, it is necessary to include the advantage of substituting clerks for accountants in many appointments in the Examiner's office, as gained by the saving of presidency allowance and house rent. The amount thus saved will be Rs.220 a month in addition to the saving of Rs.95⅓ a month in salaries, so that the full effect of the present proposals will be a reduction of Rs.315⅓ a month in the cost of Examiner's office; and this will go a considerable way towards meeting the extra cost of Rs.463⅓ a month, so urgently required to man divisional offices efficiently.

9. But this is not by any means the only recommendation to the proposals. In my opinion, the constitution of the Examiner's office is susceptible of very considerable improvement as may be judged from the review (which here follows) of each Branch, by sections and items of work.

4P

Present			Proposed		
H.	No.	Cost	H.	No.	Cost
Chief Accountant, exercising supervision over the whole office excepting the Establishment Branch	1	425	Chief Accountant as at present	1	425
I Audit Branch					
Superintendent			Superintendents		
Accountant 2nd Grade	1	316	Accountants 2nd Grade	2	632
Auditors			Auditors		
Accountant 2nd Grade	1	316	Accountants 4th Grade	4	506⅔
" 3rd "	1	216			
" 4th "	1	126⅔			
" 5th "	2	130			
	5	788⅔			
Assistant Auditors			Assistant Auditors		
Accountant 5th Grade	3	175	Clerk IV Class 3rd Grade	2	115
Clerk IV Class 3rd Grade	1	27½	" IV " 1st "	3	142½
" V " 1st "	1	18¾		5	257½
	5	241¼			
Verifiers			Verifiers		
Clerk IV Class 1st Grade	2	75	Clerk IV Class 2nd Grade	4	150
" IV " 3rd "	3	82½	" IV " 3rd "	6	165
" V " 1st "	4	75		10	315
	9	252½			
Test-audit			Test-audit		
Accountant 4th Grade	1	126⅔	Accountants 4th Grade	2	253⅓
Half yearly returns			Half yearly returns		
Accountant 3rd Grade	1	216	Nil	-	-
Statistics			Statistics		
Clerk IV Class 3rd Grade	1	27½	Clerk IV Class 3rd Grade	1	27½
" V " 1st "	1	18¾	" on fixed pay	1	20
	2	46¼		2	47½
Total	24	1987⅓		25	2016⅔

One of these men is, and will remain, in 3rd. grade, against a vacancy in the 2nd. grade for which no one has yet qualified.

65166/24

10

10. An extra man is thus provided for this branch within the present cost He will be found under Superintendents. It is a physical impossibility for one man, however competent, to scrutinize, thoroughly, 30 sets of accounts and the audit notes etc. written upon them; and if he should fall ill there is no one to do his work.

11. The disparity in the pay of the auditors is striking -- Rs.65, 120, and 216 and 316 -- while the character of the work done by all is precisely the same. In my opinion all the auditors should be 4th. grade accountants: a 3rd. grade man is too highly paid, & a 5th. grade insufficiently paid for the work. Including the newly created Salem Division, and Coorg, there will now be 30 sets of divisional accounts to be audited, and this work cannot be satisfactorily done by less than 4 good men, especially as all the correspondence in connection with the branch is originated by the auditors.

12. Under assistant auditors the same defect exists -- Rs. 18¾, 27½, & Rs. 85 --. I propose to dispense entirely as far as the Examiner's office is concerned, with 5th. grade accountants. They are much too costly. The cost of one of these appointments including presidency allowance and house rent, is Rs. 85 a month, whereas the work done by this class of men can be equally well

5.D
65-26
25

performed by clerks on from Rs. 47½ to Rs. 57½ a month.

13. The verifiers, on the other hand are as a rule, under-paid, and considering that the audit of contractors bills as to calculations and previous payments and other important check is performed by them, it is to the interests of Government to pay them adequately. The work of the 15 rupee men is most unreliable, and as they are constantly on the look-out for a trifling increase of pay elsewhere, they form a very disturbing element in the office. The pay given to them is in my opinion money wasted.

14. Seven of the verifiers will be employed on vouchers, (including one man for "preliminary check" etc.) and three on accounts and schedules.

15. I may remark that I have timed every process involved in the work of "verification", e.g. (i) as regards accounts, the verification of totals, the agreement of schedules with accounts current, the comparison of schedules of expenditure with list of vouchers, the audit of schedule of establishment charges, the check of piece-workers accounts, the writing of correction notes & audit remarks, and (ii) as regards vouchers, the check of previous payments, the arithmetical check of vouchers, the check as to propriety and incidence of charge, the drawing up of voucher letter

11

etc. I have timed this, not by means of elaborate time-sheets kept by the men themselves -- which are not worth the paper on which they are written -- but by making the men work in my room under my immediate supervision, & timing each process myself, and I am of opinion that the work cannot be thoroughly and efficiently done, under the existing procedure, by a smaller staff than that proposed.

16. Two accountants were indeed provided in the present sanctioned scale for test-audit, but it has never been found possible to spare a second man for the work. Two men are however absolutely necessary, as owing to the great distances to be covered in inspections, the inspecting officer is unable to give more than a very limited time to each office, and in that time he is unable to test the correctness of the complete accounts and books for one month as required under orders of the Government of India. Provision for two men for this work is therefore distinctly justifiable, in the interests of Government, and notwithstanding the extra cost of a second man, the proposals for the Examiner's office show a saving (see paras 7 and 8).

17. The audit of half-yearly returns should be done by the verifiers, assistant auditors, and auditors; and as tending greatly to facilitate this work I would strongly urge that Government

6.P

1728 C&A 16.90
Ldo with
Civ. 7329/91

may be moved to accord sanction to the recommendation of Major Christie -- see his No. 1772 of 29th. March 1890 -- under which these returns would be submitted for audit in monthly batches throughout the year. But even if this be not authorized, Rs. 216 a month is extravagant pay for the work.

II Booking and Budget Branches

65/66
26

Present	No.	Cost	Proposed	No.	Cost
Superintendent	1		Superintendent		
Accountant 1st Grade	1	425	Accountant 2nd Grade	1	316
			Assistant Superintendent		
			Accountant 3rd Grade	1	216
Posting of Registers and Sub registers			Posting of Registers and Sub registers		
Clerk III Class 3rd Grade	1	57½	Clerk III Class 1st Grade	2	75
" III " 1st "	1	47½	" III " 2nd "	2	75
" III " 2nd "	2	75	" III " 3rd "	2	65
" III " 3rd "	1	27½			
" V " 1st "	2	37½		6	225
	7	245			
Examiner's 1st Division			Examiner's Division		
Accountant 4th Grade	1	121½	Clerk III Class 3rd Grade	1	57½
Clerk III Class 3rd Grade	1	57½	" IV " 2nd "	1	37½
	2	184½		2	95
Provincial Section			Provincial Section		
Clerk III Class 3rd Grade	1	57½	Clerk III Class 3rd Grade	1	57½
" V " 1st "	1	18½	" IV " 3rd "	1	27½
	2	76½		2	85
Statistics			Statistics		
Clerk III Class 2nd Grade	1	75	Clerk IV Class 2nd Grade	1	37½
" III " 3rd "	2	75	" IV " 3rd "	1	37½
	3	150	on fixed pay	1	20
				3	85
Completion reports			Completion reports		
Clerk III Class 3rd Grade	1	27½	Clerk IV Class 3rd Grade	1	27½
			on fixed pay	1	20
				2	47½
Exchange accounts			Exchange accounts		
Accountant 3rd Grade	1	216	Clerk III Class 3rd Grade	1	57½
Clerk III Class 3rd Grade	1	57½	" IV " 3rd "	1	47½
" III " 3rd "	1	27½		1	27½
	3	291		3	132½
Budget work			Budget work		
Clerk III Class 3rd Grade	1	57½	Clerk III Class 2nd Grade	1	75
" IV " 2nd "	1	37½	" IV " 1st "	1	47½
	2	95		2	122½
Total	21	1453½	Total	22	1324½

18. An Asstt.Superintendent is very necessary, and the appointment can be met within present cost. The important reductions proposed here are in the pay of the Superintendent (who works under the supervision of the Chief Account - ant) and under Examiner's Division and Exchange Accounts. Budget men are under-paid, and the work in Completion Reports has always been considerably in arrears : one man is insufficient for it. Every item of work has been valued on its own merits.

III Establishment Branch.

Present.	No.	Cost	Proposed	No.	Cost
Superintendent			Superintendent		
Accountant 2nd grade	1	316	Accountant 1st grade	1	448
			Assistant Superintendent		
			Clerk III Class 3rd grade	1	116
Auditors			Auditors		
Accountant 4th grade	1	126½	Clerks III Class 3rd grade	1	57½
Clerk III Class 1st grade	1	66	IV 1st	2	95
III 2nd	1	95	IV 2nd	2	78	5	227½
IV 1st	1	78			
IV 2nd	1	47½	5	409½	
Assistant Auditors			Assistant Auditors		
Clerk III Class 3rd grade	1	57½	Clerks III Class 3rd grade	5	137½
III 1st	1	47½			
IV 3rd	1	27½	3	132½	
Contingent Auditor			Contingent Auditor		
Clerk III Class 2nd grade	1	57½	Clerk IV Class 2nd grade	1	47½
Pensions			Pensions		
Accountant 5th grade	1	65	Clerk III Class 2nd grade	1	75
Clerk IV Class 3rd grade	1	27½	2	92½	III 3rd	1	37½	2	112½
Leave and Service Registers and Furlough			Leave and Service Registers and Furlough		
Clerk III Class 3rd grade	1	57½	Clerk III Class 3rd grade	1	57½
Statistics &c.			Statistics &c.		
Accountant 5th grade	1	65	Clerk IV Class 3rd grade	2	55	
Clerk III Class 3rd grade	1	27½	2	92½	on fixed pay	1	20	3	75
Total	18	1193/5	Total	19	1177½

Read

65-46/27

19. The provision of a Ist. grade accountant as Superintendent causes no real increase in the cost of the office : it merely involves the transfer of such an appointment from the Booking and Budget Branches, where it is not necessary to have so highly paid a man, as his work is supervised by the Chief Accountant. The Establishment Branch, on the other hand, works independently of the Chief Accountant, and it is necessary that he should be well paid for the responsibility that rests on him in work requiring special training and knowledge.

20. At present there is no one competent to take up the duties of the Superintendent in case of the latters illness, from which cause the branch has recently been suffering. Hence the provision for an Asstt.Superintendent whose pay is covered by savings in other branches of the office.

21. The branch is in my opinion considerably undermanned, and it is impossible to keep the work up to date with the present staff. The additional cost of Rs.39½ is more than met by savings in other branches.

22. The remarks made in paras II & 12 in regard to disparity in pay of auditors, and the employment of 5th. grade accountants, apply with equal force here.

13

IV. Correspondence and Records

Present	No.	Cost	Proposed	No.	Cost.
Superintendent			**Superintendent**		
Clerks III Class 2d grade	1	150	Clerks III Class 1st grade	1	190
Registry of letters			**Registry of letters**		
Clerks III Class 2d grade	3	112½	Clerks III Class 2d grade	4	150
" IV " 3d "	1	27½			
	4	140			
Copying			**Copying**		
Clerks III Class 1st grade	1	47½	Clerks III Class 1st grade	1	47½
" IV " 3d "	4	110	" IV " 2d "	2	58
" IV " 1st "	4	75	" on fixed pay	4	80
	9	232½		7	182½
Examining			**Examining**		
Included under Copying			Clerk IV Class 1st grade	1	47½
			" on fixed pay	1	20
				2	67½
Records			**Records**		
Clerks III Class 1st grade	1	47½	Clerks III Class 2d grade	1	57½
" IV " 2d "	1	37½	" IV " 2d "	1	37½
" V " 1st "	1	18¾	" on fixed pay	1	20
	3	103¾		3	115
Reference pickers			**Reference pickers**		
See para 25 of this Note		22	See para 25 of this Note	2	27½
Stationery and Forms			**Stationery and Forms**		
Clerks III Class 2d grade	1	75	Clerks III Class 2d grade	1	75
" V " 1st "	1	18¾	" on fixed pay	2	40
	2	93¾		3	115
Corrections of Codes &c			**Corrections of Codes &c**		
Clerk IV Class 3d grade	1	27½	Clerk on fixed pay	1	20
" V " 1st "	1	18¾			
	2	46¼			
	23	788½		23	867½

23. The increased pay proposed for the Superintendent is richly deserved. He is not only head-clerk, but he is also chief record-keeper. In addition to this, he exercises a close supervision over the work of the whole branch, and he is also responsible for the arrangements for the printing and distribution of all departmental forms, for stock-taking of stationery and forms, & for the control of expenditure connected with their receipt and issue. In an office like this, -- which deals with 30 divisional offices and where record-keeping is no sinecure -- his work is exceedingly heavy, and he keeps it up to date only by unremitting attention and work out of office hours. I find that both Mr.D.C.Gordon and Major Christie urged Mr.Patton's claims to promotion to the grade now proposed for him (Rs. 160. 8. 200), and I cannot too strongly endorse their recommendations. As far as my experience goes, the pay now given (Rs.120. 8. 160) is less than that given in other offices where the work is considerably lighter.

Read

S.D

65-66/28

24. The work done in this branch is fully worth the proposed extra cost of Rs.79½ a month, which is more than covered by savings in other branches of the office.

25. Some explanation appears necessary in regard to the two men shown as "reference pickers". The original sanction for this work was for 2 clerks in class V, 2nd. grade at a cost of Rs.27½ a month, but on the recommendation of the Examiner this sanction was revised in G.O.No.1075 W. dated 29th. April 1886 to 2 men called "attenders" on Rs.12 and Rs.10 respectively, thus showing a saving of Rs.5½ a month. This sanction was however not taken into consideration in the proposition statement submitted with

Examiner's office note No.4I08 of I0th. July I890. The duty of these men is to collect and supply references on any case that may be required: it is work that requires intelligence and quickness, and I would ask that the limit of pay originally sanctioned for this work be reverted to. I however propose Rs.I5 for the senior man and Rs.I2½ for the other.

Vide 2261-2W
R.27.8.90

V Code Branch

Present	No.	Cost	Proposed
Accountant 3rd Grade	1	216	As at present
Clerks IV Class 2nd Grades	2	55	
	3	271	

26. If this work is to be continued it cannot be done at less cost, but separate proposals are about to be submitted on the subject (see para 32) & I trust it will soon be possible to save this item of expenditure.

27. I have tried to show that my proposals have been minutely & thoroughly considered. I have gone most carefully into each separate process of work, valuing it and estimating, by close personal scrutiny, the smallest number of men required to do it efficiently; and although I can show no great saving of cost in the Examiner's Office I submit that the proposed organization of that office, based as it is on a closely estimated value of each item

Read

65-66
29

of work, has something to commend it. Reorganization rather than reduction has been my aim, but I do not think the saving of Rs.3I5 ½ a year in salaries and allowances is to be despised, as contributing more than two-thirds the sum required most urgently for the improvement of the accounts establishment in divisional offices.

28. Several directions occur to me in which procedure can be still further simplified, but until this is actually carried out I cannot recommend any greater reduction of cost.

29. In the proposals made in paras 4 and 6 in regard to accountants I have considered only the present and actual requirements, but provision is also necessary for the newly created Salem Division, to which I have already had - at the sacrifice of the Examiner's office - to post an accountant from the existing scale.

30. Provision is also absolutely necessary for absentees. To emphasize the need for this, I may refer to the correspondence ending with G.O.No.I678 W. of I8th. June I890 from which it will be seen that one of the most important divisions was practically left without an accountant for some time, and that the same thing had occurred before in other divisions. An Examiner is often at his wits end to know how to meet a demand from a division for an accountant to

replace one who wants immediate leave on medical certificate: only a fortnight ago, I had to give up an Accountant (2nd.grade) from the Examiner's office to meet an urgency like this, and I have absolutely no one at the present moment to send to the Bellary Division where the accountant is ill & has applied for two months' leave. The Executive Engineer proposes to place a clerk in charge of the accounts, but this is not right.

8I. On the present date, no less than 5 accountants are on leave, and I therefore recommend that 2 accountants 4th.Grade be added to the actual requirements. The full proposed scale will then be as follows:-

	No.	Cost
For Divisions (para 4)		
Salem Division (para 29)	36	3987
Accountant 4th Grade	1	126⅔
Reserve for absentees (para 30)		
Accountants 4th Grade	2	253⅓
For Examiner's office (para 6)	13	2990
Total	52	7307

A comparison between this and the present sanctioned scale will be found in enclosure C, while similar details in regard to clerical establishment are furnished in enclosure D. The two added together result in an increased cost of Rs.907⅓, but for purposes of comparison with the present scale, the pay of the newly created Salem Division (Rs.126⅔) should be deducted from this amount as, obviously, no provision was made for it in the existing scale. This will reduce the excess over present cost to Rs.781, which is made up as follows:-

	Rs.
8 additional 4th.grade accountants, and 2 additional 5th.grade accountants for divisional offices (para 4)	823⅓
2 accountants, 4th.grade, as a reserve against absentees in divisional offices (para 8I)	253⅓
	876⅔
Less saving under salaries in Examiner's office (para 7)	95⅔
	781

and as a set-off against this may be placed -

i. Savings under charge allowance now paid to 5th. grade divisional accountants (para 4)	160
ii. Savings under presidency allowance and house rent to accountants in Examiner's office (para 8)	220
	380

so that the net financial effect of the present proposals is an increase of Rs. 401 a month.

P. W. CURRENT No. 11691

32. This increase may be still further reduced to Rs.70 a month, by the adoption of the Government of India Code, by which means the cost of the Code Section in the Examiner's office (Rs.33I a month) will be saved. On this subject, separate proposals will be submitted in a few days.

33. Having thus fully explained the grounds on which my proposals are based, I herewith submit formal proposition statements (enclosures C. & D) for the accounts establishment required for this Province; and if they are approved by the Local Government, I beg that they may be transmitted to the Government of India with reference to the orders quoted in para I of this note.

.....

Offg.C.

.....

.....

.....

NOTES.

REFERENCE TO MADRAS P. W. D. CODE, EDITION OF 1886.

PARAS. 25 & 26.

1. The column headed "present scale" should invariably show the *sanctioned scale for the time being* and not the strength of the actual (whether above or below sanctioned) establishment as it happens to stand at the time. The "present scale" should be verified by the examiner before the proposal is submitted to government for sanction (paras. 25 and 26).

2. In the column "average or fixed pay," financial value, not mean value, should be given.

3. The financial value should in the case of progressive appointments be calculated as follows:—

(1) If the period of rise from minimum to maximum is 5 years, the average will be the minimum *plus* two-thirds, or if the appointment is a ministerial one, *plus* three-fourths, of the difference between the minimum and maximum (C. S. R., Art. 164).

(2) If the period of growth exceeds five years (as in the case of accountants) the $\frac{3}{4}$th fraction should be decreased by $\frac{1}{20}$th of the difference for every year by which the period exceeds five; the fraction for periods in excess of five years will therefore be as follows:—

6 years = $\frac{3}{4} - \frac{1}{20} = \frac{14}{20}$
7 years = $\frac{3}{4} - \frac{2}{20} = \frac{13}{20}$
8 years = $\frac{3}{4} - \frac{3}{20} = \frac{12}{20}$

and so on; so that when the period of growth is 20 years the financial value will be the exact mean.

600—6-5-91.

P. W. D. FORM, No. M 184.

Enclosure C. 11 W

PUBLIC WORKS DEPARTMENT, MADRAS.

6-5-91

Tabular Statement showing the proposed Changes in the Establishment of the P. W. Department, Madras Presidency.

The entries within under the head "Present scale" have been checked and found correct [subject to exceptions noted below *].

Examiner of P. W Accounts, Madras.

* The words in brackets should be scored out when there are no exceptions to be noted.

Enclosure C.

Statement of Proposal for revision of Establishment to accompany Letter No. 4224, dated 5th Nov 1891.

Order sanctioning present Establishment.		Present State.								Proposed Scale.								Nature of Change.										Remarks.
		No.	Designation.	Pay.			No.	Designation.	Pay.			Proposal.						Permanent.		Temporary.								
				Minimum.	Increment.	Maximum.			Minimum.	Increment.	Maximum.	Increase per month.		Decrease per month.				Increase per month.		Decrease per month.								
No.	Date	Office to which the proposition relates.										Amount.		Amount.		Period.	Amount.	Period.	Amount.	Period.	Amount.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22							
				Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		Rs.				Rs.										
		15	Accountant G. I. P. Railway	370	20	450	850	2	Accountant G. I. P. Railway																			
		3	D°	2½	250	15	340	3	D°																			
		6	D°	3½	160	10	240	4	D°																			
		7	D°	4½	80	7	150	5	D°																			
		28	D°	5½	40	5	75	6	D°																			
		30	Accountant Executive	"	"	"	700	52	Accountant Executive																			
									Ad																			
									Executive																			
									Rs																			
									230																			

Government of India No. 2726 G dated 30th October 1890
Communicated with Ltr No. 2772 dd
20th October 1890
Accounts Branch P.W.D.

Office Track, Single Line Accounts Establishment

| | | | | | | | | | | | | | | | | | | |

Statement of Proposal for revision of Establishment to accompany Letter No. _____, dated _____ 189 .

Order Sanctioning Present Establishment.		Office to which the Proposition relates.	NATURE OF CHANGE.																		
			Present Scale.						Proposed Scale.						Proposal.						
						Pay.						Pay.			Permanent.		Temporary.				
No.	Date.		No.	Designation.	Minimum	Increment.	Maximum.	Average or fixed.	No.	Designation.	Minimum	Increment.	Maximum.	Average or fixed.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		Remarks.
																	Period.	Amount.	Period.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
					Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Signature and rank of Head of Office.

Countersigned _____ 189 .

Dated _____ 189 .

600—6-5-91.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE, EDITION OF 1886.

PARAS. 25 & 26.

1. The column headed "present scale" should invariably show the *sanctioned scale for the time being* and not the strength of the actual (whether above or below sanctioned) establishment as it happens to stand at the time. The "present scale" should be verified by the examiner before the proposal is submitted to government for sanction (paras. 25 and 26).

2. In the column "average or fixed pay," financial value, not mean value, should be given.

3. The financial value should in the case of progressive appointments be calculated as follows:—

(1) If the period of rise from minimum to maximum is 5 years, the average will be the minimum *plus* two-thirds, or if the appointment is a ministerial one, *plus* three-fourths, of the difference between the minimum and maximum (C. S. R., Art. 164).

(2) If the period of growth exceeds five years (as in the case of accountants) the $\frac{3}{4}$th fraction should be decreased by $\frac{1}{20}$th of the difference for every year by which the period exceeds five; the fraction for periods in excess of five years will therefore be as follows:—

6 years $= \frac{3}{4} - \frac{1}{20} = \frac{14}{20}$

7 years $= \frac{3}{4} - \frac{2}{20} = \frac{13}{20}$

8 years $= \frac{3}{4} - \frac{3}{20} = \frac{12}{20}$

and so on; so that when the period of growth is 20 years the financial value will be the exact mean.

P. W. D. FORM, No. M 184.

Enclosure D. 13 M

PUBLIC WORKS DEPARTMENT, MADRAS.

6566/33

Tabular Statement showing the proposed Changes in the Establishment of the P. W. Department, Madras Presidency.

The entries within under the head "Present scale" have been checked and found correct [subject to exceptions noted below *].

Examiner of P. W Accounts, Madras.

* The words in brackets should be scored out when there are no exceptions to be noted.

(Accountant General)

Statement of Proposal for revision of Establishment to accompany Letter No. 45 SC, dated 16 August 1890

From The Accountant General, Madras.

To The Secretary to Government, Public Works Department.

Order Sanctioning present Establishment. No.	Order Sanctioning present Establishment. Date.	Office to which the proposition relates.	Present Scale. Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum or fixed	Pay. Average	No.	Designation.	Proposed Scale. Pay. Minimum.	Pay. Increment.	Pay. Maximum or fixed	Pay. Average	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Clerks, III Class, 1st Grade	Rs. 60	Rs. 8	Rs. 240	"	1	Clerks, III Class, 1st Grade	Rs. 60	Rs. 8	Rs. 240	"	
			Clerks, III Class, 2nd Grade	40	4	120	"	1	Clerks, III Class, 2nd Grade	40	4	120	"	
			Clerks, II Class, 1st Grade	80	8	160	"	1	Clerks, II Class, 1st Grade	80	8	160	"	
			Clerks, II Class, 2nd Grade	60	6	120	"	1	Clerks, II Class, 2nd Grade	60	6	120	"	
			Clerks, I Class, 1st Grade	100	4	120	"	1	Clerks, I Class, 1st Grade	100	4	120	"	
			Clerks, I Class, 2nd Grade	80	4	100	95	1	Clerks, I Class, 2nd Grade	80	4	100	95	
			Clerks, I Class, 3rd Grade	60	4	80	225	1	Clerks, I Class, 3rd Grade	60	4	80	225	
			Clerks, I Class, 4th Grade	40	2	60	285½	1	Clerks, I Class, 4th Grade	40	2	60	285½	

Proposal. Permanent. Increase per month. Amount.	Proposal. Permanent. Decrease per month. Amount.	Proposal. Temporary. Increase per month. Period.	Proposal. Temporary. Increase per month. Amount.	Proposal. Temporary. Decrease per month. Period.	Proposal. Temporary. Decrease per month. Amount.	Remarks.
16	17	18	19	20	21	22
Rs.	Rs.		Rs.		Rs.	
"	"	"	"	"	"	
"	"	"	"	"	"	
"	"	"	"	"	"	
"	"	"	"	"	"	
"	"	"	"	"	"	
"	"	"	"	"	"	
"	"	"	"	"	"	
"	"	"	"	"	"	

Office of Examiner of Accounts.

21st August 1890

To The Accountant General, Madras.

Sir,

I have the honor to submit herewith a proposal for the revision of the Establishment of this Office, and to request that it may be submitted to Government for sanction.

2. The proposal is based on the principle of the Scheme for the Reorganization of the Public Works Department, and has been framed in accordance with the instructions contained in your Circular No. 1075-W, dated 29th April 1886.

3. The Establishment of this Office was sanctioned by Government in G.O. No. 3 dated 3rd March 1891.

I have the honor to be,
Sir,
Your most obedient Servant,
Officiating Examiner of Public Accounts,
Madras.

"The Accountant General fully shows that the system of increments is more expensive than one of fixed pay".

In corroboration of this I invite attention to the following comparison between (a) the cost of the scale proposed in my office note No.678I as calculated on the "theoretical mean"of each appointment, and (b) the cost of the same scale based on fixed pay.

	Salaries from Minimum to Maximum			Theoretical mean	Proposed fixed pay	No.	Cost at theoretical mean	Cost at fixed pay
				Rs.	Rs.		Rs.	Rs.
Accountants								
Chief Accountant 1st Grade	350	20	450	425	450	1	425	450
Accountant 1st Grade 2nd "	350	20	450	425	400	1	425	400
" " 3rd "	250	15	340	316	300	3	948	900
" " 4th "	160	10	240	216	200	4	864	800
" " 5th "	80	7	150	126⅔	110	30	3,800	3,300
	40	5	75	65	60	13	845	780
							7,307	6,630

Saving Rs 677 a month.

Clerks								
Head clerk and Chief Record Keeper	160	8	200	190	200	1	190	200
Clerk II Class 3rd Grade	100	4	120	115	110	1	115	110
" III " 2nd "	80	4	80	75	70	3	225	210
" III " 3rd "	60	2	80	57½	55	8	460	440
" IV " 1st "	50	2	50	47½	45	11	522½	495
" IV " 2nd "	40	2	50	37½	35	16	600	560
" IV " 3rd "	30	2	40	27½	25	25	687½	625
" on fixed pay				20	20	13	260	260
do				15	15	1	15	15
do				12½	12½	1	12½	12½
							3087½	2927½

Saving Rs 160 a month.

3. The total saving on accountants and clerks, under the graded scale on fixed pay, is Rs.837 a month, or Rs. 10,044 a year. This is Rs.56 more than the amount required (viz Rs.78I) to place divisional offices on a sound footing (para 3I of my office note No.678I), and I think this is sufficient reason for the introduction of such a scale in preference to the present incremental one, if it can be done without injury to present incumbents.

4. "Vested interests" should, in simple equity, be protected; and I would therefore propose that unless a man voluntarily elects the new scale, within say two months from date of its being sanctioned, the scale of pay here recommended be not applied to any one who is now permanent in his grade, until his promotion to a higher grade. Until that time arrives the difference between the pay now proposed and the salary at present drawn by him should be treated as a personal allowance, as ordered in para 5 of G.O.No.I359, Financial, dated 23rd. December I886; and where increments are admissible to present incumbents, they should be granted only when the character of the work entitles a man to higher pay, in accordance with the principles laid down by the Government of India (see para 6). Mere length of service is a totally insufficient ground for granting an increment.

5. But as my recent proposals for

reorganization provides for several immediate promotions, both under Accountants and Clerks, to wit :-

Accountants to 4th Grade from 17 to 30
Clerk III Class 3rd Grade " 7 to 8
" IV " 1st " " 6 to 11
" IV " 2nd " " 10 to 16
" IV " 3rd " " 18 to 25

the men to be thus promoted will have no possible grievance if fixed pay proposals are brought into force before the promotions take place, and I would therefore earnestly recommend that this be done. I may add that I have every reason to believe that the new scale will be more acceptable to these men.

8. My own experience of the incremental system, in various parts of India, has been that undeserving men have risen from minimum to maximum, and even from grade to grade, simply as a matter of course and simply because there had been "nothing against them". That this was not the intention in sanctioning incremental salaries is evident from the fact that in Government of India P.W.D.No.233-39 R.E. dated 2nd. December 1879 the following instructions were laid down in reference to increments to the Subordinate Revenue Establishment on State Railways.

Rear

17.P

" It is not only necessary that each increment should be earned by the prescribed period of approved service, but also that the nature of the services demanded and rendered should be such as to warrant an increase of remuneration. That is, that if a post filled by an employe in class D, for instance, is well paid at the rate of Rs.90 a month, the Manager should limit the pay of such post accordingly; & if he considers the occupant worthy of a higher salary, he should transfer him to work suitable to his capabilities".

In July 1888 this same principle was applied to gazetted officers on that establishment, and since that date the incremental scales of pay, for such officers, have been superseded by graded appointments on fixed pay (vide Government of India P.W.D.Code, volume IV, chapter VIII para 20). I believe the same principle has recently been partially introduced in the Financial Department of the Government of India, and that Sir Charles Elliott has it under contemplation to introduce it in some of the Bengal Offices. This is worth noticing as an indication of the gradual disuse of the incremental system in other branches of Government service.

7. The argument that the incremental system "gives the head of the office the means of rewarding deserving men &

punishing undeserving men",is a fal - lacy (see para 6,first sentence); & in support of this I would draw special attention to para 3 of G.O.No.I359 of 23rd.December I886 in which the present Honorable Member,who was then Acting Chief Secretary,recorded the following remarks:-

" The benefit claimed by the Chief Engineer for this progressive system,viz,that it gives the head of an office a means of rewarding deserving,and punishing undeserving,men,can only be secured if the concession of the increment, when earned by length of service, is not allowed to become a matter of course. The Government fear that this is far from the case at present,and the tendency of the progressive system is,they believe, to encourage dull respectability of performance,and not zealous work Salaries graded at small intervals are a better arrangement"

(The italics are mine.) Nothing could be plainer,or more accurate.

8. A more effectual way,in my opinion,of punishing an undeserving man would be either to defer his promotion or pass him over for promotion,or reduce his pay,according to the extent of his demerits,and it only requires firm administration to do this; while it strikes me that the prospect of advancement from Rs.60(the proposed pay of a 5th.grade accountant)to Rs.II0, or from Rs.II0 (the pay of a 4th.grade accountant)to Rs.200 would be a far more substantial inducement to a man to work well,than the paltry increments of Rs. 5 and Rs.7 respectively,can possibly be.

9. I fully concur in the Finance Committee's opinion,expressed towards the end of para 2 of their report,that increments"when they accrue make too small a difference to be appreciated"; & I take it that any man with "grit" in him may reasonably count on promotion from grade to grade,in the vicinity of five years,so that such a man will derive nothing but gain from the fixed pay system; whereas sleepy-heads may count themselves fortunate in having for the first five years in any grade drawn a higher rate of pay than the present incremental scale allows,even if they rise no higher,for it will be entirely their own fault if they do not rise.

I0. I of course assume as an essential of good administration,that promotions will not be made on the ground of seniority alone,but on seniority and merit combined. For instance,if the appointment of a Chief Accountant fell vacant,I would not promote the next senior man to it unless he were fully qualified for it. If I could find no one in the 2nd.grade competent to fill it,I would keep the appointment vacant until some one in that grade was qualified

for it. I would not,however,promote a 3rd.grade man"right away" to the Chief Accountantship,unless in a very exceptional case,because mature experience is needed for the work;but while keeping the highest appointment vacant , I would make promotions from 3rd.to 2nd. grade,from 4th.to 3rd. and so on , according to merit and seniority.

II. Again if the junior appointment in the Ist.grade,which I have allocated to the Establishment Branch, should become vacant,the man fitted for it is obviously not the next in seniority , whose experience is limited to one or two branches of work in the Examiners office. The only man fully qualified for this post is the accountant at present in charge of the Branch,and who is also fitted to take charge of any other branch in the office. That is to say,the man in whom special & general ability are combined is,in my opinion, the better of the two,and therefore more deserving of earlier advancement.

I2. In paras I0 to 26 of my office note No.678I dated 5th.November I88I I have carefully estimated the value of each description of work,and if pro - motions are made on the principle just indicated,the scale I have proposed affords ample scope for the advancement of all really deserving men.

I3. Some explanation is perhaps

-2nd

19.D

necessary in reference to the pay proposed for the Chief Accountant and the Head Clerk and Record-keeper. I propose that both should receive the maximum of their grades immediately on appointment to them,in order that these two appointments,each of which is"the highest in its particular branch"(para 6 of Fi - nance Committee's report),may be looked upon as prizes -- the only prizes -- in the accountant and clerical establishments,respectively.The excess over the "theoretical mean" cost is only Rs.I0 a month,which is a drop in the ocean compared to the saving of Rs.837 a month on the total cost of the present proposals.

65-66/239

I4. There are at present two Ist. grade accountants,at a total cost of Rs.850,and one of these men fills the position of Chief Accountant, but although he has considerably higher responsibilities he draws precisely the same pay as the other man. According to my proposals the total cost of the two appointments would remain unaltered at Rs.850,but I would fix the pay of the Chief Accountant at Rs.450 as a appro - priate distinction of merit,and the pay of the junior accountant in the grade at Rs.400(with two quinquennial incre - ments of Rs.50 in each case,under Code para 506,as at present).The junior Ist. grade accountant would thushave the Rs. 450 to look forward to,and as I ha already said this is the only prize

other 5I accountants in the Province could hope to win. For somewhat similar reasons I propose Rs.200 as the pay of the Head Clerk and Record-keeper, instead of Rs.I90, and I think this comes within the spirit of para 6 of the Finance Committee's report, to which Government in para 2 of G.O.No. I359 Financial, dated 23rd.December I886, gave their support. As shown above the increased cost -- which is included in the net saving of Rs.837 a month -- is only Rs.I0 a month, and as the work of the Head Clerk and Record-keeper is fully worth the money I beg that it may be sanctioned.

I5. I would however have it distinctly understood that in proposing these fixed salaries, I would leave it to the discretion of the head of the office to give any pay within the pay fixed for each appointment. For instance in the case of 4th.grade accountants, it should be optional to the Examiner to give a new man Rs.80, or 90, or I00, according to qualifications & experience; and in the case of a new incumbent in the post of Head Clerk and Record-keeper, Rs.I20, or I40, or I60, may be sufficient as an initial salary.

I6. The combined effects of the proposals here made and those made in my office note No. 6781 dated 5th.November I89I as compared with the existing sanctioned scale, may be thus stated:-

	Present sanctioned scale.		Revised pay as now proposed.	
	No.	Cost.	No.	Cost.
Accountants	52	7307	52	6630
Clerks	80	3097½	80	2927½
Total	132	10374½	132	9557½

That is to say, the additional requirements of divisional offices can be more than met by the introduction of a non-incremental scale of salaries irrespective of the further saving of Rs.380 a month in charge allowance to present 5th.grade accountants in divisional charges and in presidency allowance and house rent to accountants in the Examiner's office; and irrespective also of the still further saving of Rs. 33I a month by the abolition of the Madras Code (see paras 3I and 32 of my office note No.678I of 5th.November I89I).

65-66/40

I7. I may also draw attention to the fact that compared with the money limit (Rs.7,63I) admissible under the Government of India rules, my proposals for accountants show a saving of Rs. I,00I a month.

I8. My proposals involve nothing new for they are based on the orders of Government on a subject which had been carefully threshed out five years ago, but which have only just been brought to my notice. There is nothing on record to show why effect was not given to those orders at the time, but the

P. W. CURRENT No. 12006

present affords an admirable opportunity to bringing them into operation, for as stated in para 4 of this note it can now be done without inflicting loss or hardship on present incumbents.

19. As far as clerks are concerned it is within the power of the Local Government to sanction the proposals at once, but it will be necessary to obtain the orders of the Government of India in reference to Accountants. As however the accountants in this Province are on a totally separate scale for promotion etc. from the accountants under the Government of India, or other Local Governments, I do not anticipate that any objection will be raised to the proposals if they commend themselves to His Excellency the Governor in Council.

20. I therefore venture to submit formal proposition statements based on these recommendations.

Encls 1
Recd: 16.11.91

Offg.C.

No 3824 C dt 1-11-86
" 4071-26-18-11-86
" 1403 - 6-1-87
" 2052 W - 7-7-88
" 2295 W - 26-7-88
" 2579 W - 21-8-88
" 1134 W - 26-4-89
" 1728 C - 2-4-90
" 1935 C - 19-4-90
" 1638 B - 21-5-90
" 3125 C - 1-7-91
C. No 7329 - do -
No 1075 W dt 29-4-86
" 1432 C - 14-4-86
" 1647 W - 18-6-87
" 2489 W - 21-7-87
" 565 W - 16-2-88
" 1676 W - 16-6-90
" 2261-2 W - 21-8-90
" 2772 W - 20-10-90
" 3145 W - 16-11-89
" 1480 W - 28-5-90
" 480-1 W - 14-2-90
" 1743 W - 22-6-90
" 485 B - 2-7-91

No 1989-90 W dt 4-7-91

NOTES.

REFERENCE TO MADRAS P. W. D. CODE, EDITION OF 1886.

PARAS. 25 & 26.

1. The column headed "present scale" should invariably show the *sanctioned scale for the time being* and not the strength of the actual (whether above or below sanctioned) establishment as it happens to stand at the time. The "present scale" should be verified by the examiner before the proposal is submitted to government for sanction (paras. 25 and 26).

2. In the column "average or fixed pay," financial value, not mean value, should be given.

3. The financial value should in the case of progressive appointments be calculated as follows:—

(1) If the period of rise from minimum to maximum is 5 years, the average will be the minimum *plus* two-thirds, or if the appointment is a ministerial one, *plus* three-fourths, of the difference between the minimum and maximum (C. S. R., Art. 164).

(2) If the period of growth exceeds five years (as in the case of accountants) the $\frac{2}{3}$th fraction should be decreased by $\frac{1}{10}$th of the difference for every year by which the period exceeds five; the fraction for periods in excess of five years will therefore be as follows:—

6 years = $\frac{2}{3} - \frac{1}{10} = \frac{11}{30}$
7 years = $\frac{2}{3} - \frac{2}{10} = \frac{11}{30}$
8 years = $\frac{2}{3} - \frac{3}{10} = \frac{11}{30}$

and so on; so that when the period of growth is 20 years the financial value will be the exact mean.

P. W. D. FORM. No. M 184.

21 M

PUBLIC WORKS DEPARTMENT, MADRAS.

Tabular Statement showing the proposed Changes in the Establishment of the P. W. Department, Madras Presidency.

The entries within under the head, "Present scale" have been checked and found correct [subject to exceptions noted below *].

65-66
41

Examiner of P. W Accounts, Madras.

* The words in brackets should be scored out when there are no exceptions to be noted.

5-91.

27

Statement of Proposal for revision of Establishment to accompany Letter No. 6312, dated 11th November 1891.

Order Sanctioning present Establishment. No.	Order Sanctioning present Establishment. Date.	Office to which the proposition relates.	Present Scale. Designation.	Present Scale. No.	Present Scale. Pay. Minimum	Present Scale. Pay. Increment	Present Scale. Pay. Maximum	Present Scale. Pay. Average Actual	Nature of Change. Proposal. Permanent. No.	Permanent. Designation.	Permanent. Pay. Minimum	Permanent. Pay. Increment	Permanent. Pay. Maximum	Permanent. Pay. Average Actual	Temporary. Increase per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
					Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.		Rs.			Rs.	

Statement of Proposal for revision of Establishment to accompany Letter No. _____, dated _____ 189 .

Order Sanctioning Present Establishment.		Office to which the proposition relates.		NATURE OF CHARGE.																	
				Present Scale.							PROPOSAL.										
							Pay.				Permanent.			Temporary.				Remarks.			
No.	Date.		No.	Designation.			Minimum.	Increment.	Maximum.	Average or fixed.	Increase per month.			Increase per month.							
											Number.			Number.							
														Period.		Amount.					
1	2		3		4		5				6	7	8	9	10	11	12	13	14	15	16
							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.					

Signature and rank of Head of Office.

Station, _____

NOTES.

Reference to Madras P. W. D. Code, Edition of 1886.

Paras. 25 & 26.

1. The column headed "present scale" should invariably show the *sanctioned scale for the time being* and not the strength of the actual (whether above or below sanctioned) establishment as it happens to stand at the time. The "present scale" should be verified by the examiner before the proposal is submitted to government for sanction (paras. 25 and 26).

2. In the column "average or fixed pay," financial value, not mean value, should be given.

3. The financial value should in the case of progressive appointments be calculated as follows:—

(1) If the period of rise from minimum to maximum is 5 years, the average will be the minimum *plus* two-thirds, or if the appointment is a ministerial one, *plus* three-fourths, of the difference between the minimum and maximum (C. S. R., Art. 164).

(2) If the period of growth exceeds five years (as in the case of accountants) the $\frac{2}{3}$th fraction should be decreased by $\frac{1}{20}$th of the difference for every year by which the period exceeds five; the fraction for periods in excess of five years will therefore be as follows:—

6 years = $\frac{2}{3} - \frac{1}{20} = \frac{37}{60}$

7 years = $\frac{2}{3} - \frac{2}{20} = \frac{36}{60}$

8 years = $\frac{2}{3} - \frac{3}{20} = \frac{31}{60}$

and so on; so that when the period of growth is 20 years the financial value will be the exact mean.

P. W. D. Form, No. M 184.

2387

PUBLIC WORKS DEPARTMENT, MADRAS.

Tabular Statement showing the proposed Changes in the Establishment of the P. W. Department, Madras Presidency.

The entries within under the head "Present scale" have been checked and found correct [subject to exceptions noted below *].

65-66/43

Examiner of P. W Accounts, Madras.

* The words in brackets should be scored out when there are no exceptions to be noted.

600—6-5-91.

Statement of Proposal for revision of Establishment to accompany Letter No. 6963, dated 11 May 189

NATURE OF CHANGE.

PROPOSAL.

Office and Serial No. of Present Establishment.	No.	Date.	Office to which the proposition relates	Proposed Staff. No.	Designation.	Pay: Minimum.	Pay: Increment.	Pay: Maximum.	Pay: Average of Staff.	Permanent: No. of clerks per month.	Permanent: Increase per month. Amount.	Temporary: No. of clerks per month.	Temporary: Increase per month. Amount.	Temporary: Decrease per month. Period.	Temporary: Decrease per month. Amount.	Remarks.
1	2		3	4		Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	
					Examiner in charge	150		200								
					Clerk, 2nd class, 1st grade	100	8	200								
					Do., 2nd class, 2nd grade	80	4	120								
					Do., 3rd class, 1st grade	60	4	100								
					Do., 3rd class, 2nd grade	50	4	90								
					Do., 4th class, 1st grade	40	2	60								
					Do., 4th class, 2nd grade	30	2	40								
					Do., 4th class, 3rd grade	20	2	30								
					Clerk	20		30								
					Do., 5th class, 1st grade	15	1	20								
					Examiner of Office Accounts	150		200								
					Clerk	40		60								
					Do.	30		40								
					Do.	20		30								
					Examiner	150		200								
					Reference Clerk	80	4	120								
					Do.	60	4	100								
					Do.	50	4	90								
					Do.	40	2	60								
					Do.	30	2	40								
					Do.	20	2	30								
					Clerk	20		30								
					Do.	15	1	20								
					Examiner	150		200								
					Clerk	40		60								
					Do.	30		40								
					Examiner	150		200								
					Reference Clerk	80	4	120								
					Do.	60	4	100								
					Do.	50	4	90								
					Do.	40	2	60								
					Do.	30	2	40								
					Do.	20	2	30								
					Clerk	20		30								
					Do.	15	1	20

Statement of Proposal for revision of Establishment to accompany Letter No. ____, dated ____ 189 .

Order Sanctioning present Establishment. No.	Order Sanctioning present Establishment. Date.	Office to which the proposition relates.	Present Scale. Designation.	Present Scale. No.	Present Scale. Pay. Minimum.	Present Scale. Pay. Increment.	Present Scale. Pay. Maximum.	Present Scale. Pay. Average or fixed.	Proposed Scale. No.	Proposed Scale. Designation.	Nature of Change.
1	2	3	4	5	6	7	8	9	10	11	
					Rs.	Rs.	Rs.	Rs.			

Proposal. Permanent. Increase per month. Period	Proposal. Permanent. Increase per month. Amount.	Proposal. Permanent. Decrease per month. Period	Proposal. Permanent. Decrease per month. Amount.	Proposal. Temporary. Increase per month. Period	Proposal. Temporary. Increase per month. Amount.	Proposal. Temporary. Decrease per month. Period	Proposal. Temporary. Decrease per month. Amount.	Remarks.
12	13	14	15	16	17	18	19	20	21	22
	Rs.		Rs.		Rs.		Rs.		Rs.	

Signature and rank of Head of Office.

Station

Dated 189

P. W. CURRENT No. 2483 (C. No. 1201.)

KEEP-WITH CURRENT No.

dated 189 .

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

EXAMINER, P. W. ACCOUNTS.

Madras, 26th November 189/

OFFICE NOTE No. 7320 .

To

W.

Your office note No.5278 C.of 24th. November 1891.

I note with much satisfaction that my proposals for a revision of the Accounts Establishment are generally approved (by yourself and the Honorable Member,) and I now reply categorically to the points raised (by the latter on your note) on the subject.

2. The (Honorable Member's) objections marked A,D,E and F may conveniently be considered together; and I am glad of the opportunity of revising my proposals, for the objection that my proposed scale does not " provide a reasonable prospect of promotions", has been accentuated by the unexpected reversion (already ordered by the Government of India) of Mr.Calder from Offg.Dy.Examiner to Accountant Ist.Grade, and by the possible reversion, similarly, of Mr. Gaynor Offg.Dy.Examiner.

3. I therefore now propose 8 as the number of 3rd.grade accountants -- the

3000—3-2-91.

grade in which the Honorable Member considered I had not made sufficient provis n. My original proposal was 4,but omitting the Code accountant,only 3 would have been necessary under my original proposals.

4. Two of the additional men now proposed,should be posted to the Kistna Eastern and Godavari Eastern Divisions, where senior accountants are necessary; and the Chief Engineer P.W.D.concurs in this arrangement. This increase will partly be covered by a reduction in the number of 4th.grades from 30 to 28. The third man will be employed as Assistant Superintendent in the Estab - lishment Branch of this office,against a clerk II Class 3rd.grade who will not now be necessary.

5. I think the proposal statements as now revised will answer the objection B,that in my previous proposals,the effect in pensions was not sufficiently considered. Pensions are supposed to be deferred pay;but the higher salaries to be drawn under my scheme on promo - tion from grade to grade,will fully compensate for any diminution in the amount of pension,especially when it is remembered that the prospect of pension is coupled with the contingency- nay,almost certainty -that the majority of men who are thus contributing towards their own pensions will not live to reap any,or prolonged benefit from the deductions practically made from their pay for that purpose.

"Will it be possible to introduce fixed pay in the Clerical Establishment of the Examiner's office only? are not the clerks in the whole office similarly graded and interchangeable with the Examiner's clerks? Why keep us from it the Examiner's office?"

65-46/46

(1) The Examiner's grades are too few and the intervals too great.
(2) The principle stated in para 15 of Examiner's note of 6.7.46 does not appear to admit of a distinction of that sort as not to be vested in the head of an office.

6. With reference to objection B, I may say that although the clerks in the whole department are graded similarly to the clerks in the Examiner's office, they are not "interchangeable with the Examiner's clerks". If,therefore, it be considered desirable to extend "reform" beyond the Examiner's office, I beg that the general question be taken up separately,and that the proposal for the Examiner's office may not be delayed for it.

7. In deference to the Honorable Member's objections at C and H, I now propose the following as the pay in the different grades of Accountants.

	Rs
Chief Accountant	450
Accountant 1st Grade	400
— 2nd —	315
Accountants 3rd Grade	
After 2 years approved service	215
For the first 2 years	170
Accountants 4th Grade	
After 2 years approved service	125
For the first 2 years	90
Accountants 5th Grade	
After 2 years approved service	70
For the first 2 years	50

65-46/46

32

8. The number of grades cannot be increased without the sanction of the Government of India in the Financial Department, and it would probably be difficult to obtain this; but I think the above recommendation will meet the Honorable Member's requirements, and I may say that the salaries proposed have been approved by the Chief Engineer, P.W.D.

9. It may be said that the scale is not altogether free from the the incremental element, but I think that there is a practical and important difference. Instead of a man rising as a matter of course from minimum to maximum of a grade by small annual increments, which are often considered too small to be refused, it will be necessary for the head of the office to decide after a man has been two years in a grade whether he is deserving of a substantial increase to his pay; and such a decision will, I take it, be arrived at after more mature deliberation than is now given to the sanction of a paltry increment. In this way, deserving men will be rewarded, while the undeserving will remain where they were.

10. And I may add that the principle I propose is precisely that which is followed by the Government of India in the case of Ist. Grade Accountants, who are entitled to an increment of Rs.50 after 5 years' approved service on the maximum of their grade(Rs.450),

6929

& a second increment of the same amount after an approved service during a further period of 5 years. As stated in para 14 of my office note No. 8781 dated 5th. November 1891, my proposals involve the continuance of these two quinquennial increments to Ist. Grade Accountants. I have not taken these into consideration in a comparison of the present and proposed scales, because they are common to both.

6546/47

11. It will be noticed that I have not carried the probationary period of two years higher than Accountant 3rd. grade. My reasons for this are (i) that for promotion to 2nd. grade an accountant has to pass a severe examination, & that by the time he arrives at a stage for such promotion, his work has been tried, and it ought to be easy to determine whether he is deserving of further advancement or not, and (ii) that at this advanced period of a man's service it is desirable not to minimize, more than necessary, the salary on five years' average of which pension will be admissible. The Chief Engineer, I understand, concurs with me on this point.

12. The proposition statements herewith submitted(enclosures A and B) have been revised in accordance with the Honorable Member's instructions at I, and are "based on the supposition that the separate Code is to be abolished, . . . and that the system of fixed salaries is to be substituted for the incremental

33

system".

13. The financial results brought out by a comparison between the existing sanctioned scale and the proposals now made are as follows:-

	Existing sanctioned scale	As now proposed
	Rs.	Rs.
Accountants	7067½	6891
Clerks	2417½	2822½
	9485	9713½

This shows an excess over the present sanctioned scale of Rs. 226⅔ a month, but that scale contained no provision for the following:-

Rs.

1 Accountant for Salem Division...111

2 Accountants as a reserve against absentees in Divisional Offices 222

Rs.333

so that the comparison is really in favour of the present proposals to the extent of Rs.106⅔ a month. That is to say, for Rs.106⅔ a month less than our present money limit we can improve the position of divisional offices to the following extent:-

Provide four more offices with 3rd, instead of 4th, grade accountants.

Provide eight more office with 4th, instead of 5th, grade accountants.

I therefore trust the proposals will meet with the approval of His Excellency the Governor in Council.

14. The effect of the proposals with reference to the pay now drawn by permanent incumbents in their respective grades, as noted by the Honorable Member at J will be found detailed in enclosure C.I have worked it out for 5 years, with the result that during that period the fixed pay scale will cost Rs. 1,241 more than the incremental scale would have done, viz;

	Rs.
During first year.....	511
,, second ,, ...	119
,, third ,, ...	564
,, fourth ,, ...	190
,, fifth ,,, ...minus	143
Total in 5 years	1,241

It will thus be noticed that in the 5th. year the advantage begins to show itself in favour of the fixed pay scale, an advantage which will grow thereafter from year to year.

15. I would beg the favour of very early sanction of the Government of India being obtained to these proposals, if they meet with the approval of Government, as the Examiner's office is working under high pressure, it having had to give up 3 accountants to divisional offices during the past month in the absence of any reserve for illness in those offices.

Offg.C.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE, EDITION OF 1886.

PARAS. 25 & 26.

1. The column headed "present scale" should invariably show the *sanctioned scale for the time being* and not the strength of the actual (whether above or below sanctioned) establishment as it happens to stand at the time. The "present scale" should be verified by the examiner before the proposal is submitted to government for sanction (paras. 25 and 26).

2. In the column "average or fixed pay," financial value, not mean value, should be given.

3. The financial value should in the case of progressive appointments be calculated as follows:—

(1) If the period of rise from minimum to maximum is 5 years, the average will be the minimum *plus* two-thirds, or if the appointment is a ministerial one, *plus* three-fourths, of the difference between the minimum and maximum (C. S. R., Art. 164).

(2) If the period of growth exceeds five years (as in the case of accountants) the $\frac{2}{3}$th fraction should be decreased by $\frac{1}{30}$th of the difference for every year by which the period exceeds five; the fraction for periods in excess of five years will therefore be as follows:—

6 years = $\frac{2}{3} - \frac{1}{30} = \frac{19}{30}$
7 years = $\frac{2}{3} - \frac{2}{30} = \frac{18}{30}$
8 years = $\frac{2}{3} - \frac{3}{30} = \frac{17}{30}$

and so on; so that when the period of growth is 20 years the financial value will be the exact mean.

P. W. D. FORM, No. M 184.

Encl: A and M

PUBLIC WORKS DEPARTMENT, MADRAS.

Tabular Statement showing the proposed Changes in the Establishment of the P. W. Department, Madras Presidency.

The entries within under the head "Present scale" have been checked and found correct [subject to exceptions noted below *].

Copy

97-59/57

Examiner of P. W Accounts, Madras.

* The words in brackets should be scored out when there are no exceptions to be noted.

35

Statement of Proposal for revision of Establishment to accompany Letter No. 7220, dated 2d-November 189/.

Church Sanctioning Transfer. Establishment.	No. proposed.	Order to which this relates.	Nature of Change.	Present Scale.								Proposed Scale.								Proposal.				Remarks.
				No.	Designation.	Pay:				No.	Designation.	Pay:				Remarks:		Proposal to increase pay.		Proposal to decrease pay.				
						Minimum.	Increment.	Maximum.	Average age of fixed.			Minimum.	Increment.	Maximum.	Average age of fixed.	Increase per month.	Decrease per month.	Amount.	Period.	Amount.	Period.	Amount.		
No.	Date.					Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.		
1	2	3	4	5		6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
1	Accountant's Office	350	20	450	350	1 Clerk of accounts						450												
2	do	250	15	300	250	1 Accountant 2nd Class						300												
3	do	250	15	300	250	1 Accountant 2nd Class						300												
4	do	250	15	300	250	1 Accountant 2nd Class						300												
5	do	250	15	300	250	1 Accountant 2nd Class						300												
6	do	250	15	300	250	1 Accountant 2nd Class						300												
7	do	250	15	300	250	1 Accountant 2nd Class						300												
8	do	250	15	300	250	1 Accountant 2nd Class						300												
9	do	250	15	300	250	1 Accountant 2nd Class						300												
10	do	250	15	300	250	1 Accountant 2nd Class						300												
11	do	250	15	300	250	1 Accountant 2nd Class						300												
12	do	250	15	300	250	1 Accountant 2nd Class						300												
13	do	250	15	300	250	1 Accountant 2nd Class						300												
14	do	250	15	300	250	1 Accountant 2nd Class						300												
15	do	250	15	300	250	1 Accountant 2nd Class						300												
16	do	250	15	300	250	1 Accountant 2nd Class						300												
17	do	250	15	300	250	1 Accountant 2nd Class						300												
18	do	250	15	300	250	1 Accountant 2nd Class						300												
19	do	250	15	300	250	1 Accountant 2nd Class						300												
20	do	250	15	300	250	1 Accountant 2nd Class						300												
21	do	250	15	300	250	1 Accountant 2nd Class						300												
22	do	250	15	300	250	1 Accountant 2nd Class						300												
23	do	250	15	300	250	1 Accountant 2nd Class						300												
24	do	250	15	300	250	1 Accountant 2nd Class						300												
25	do	250	15	300	250	1 Accountant 2nd Class						300												
26	do	250	15	300	250	1 Accountant 2nd Class						300												
27	do	250	15	300	250	1 Accountant 2nd Class						300												
28	do	250	15	300	250	1 Accountant 2nd Class						300												
29	do	250	15	300	250	1 Accountant 2nd Class						300												
30	do	250	15	300	250	1 Accountant 2nd Class						300												
31	do	250	15	300	250	1 Accountant 2nd Class						300												
32	do	250	15	300	250	1 Accountant 2nd Class						300												
33	do	250	15	300	250	1 Accountant 2nd Class						300												
34	do	250	15	300	250	1 Accountant 2nd Class						300												
35	do	250	15	300	250	1 Accountant 2nd Class						300												
36	do	250	15	300	250	1 Accountant 2nd Class						300												
37	do	250	15	300	250	1 Accountant 2nd Class						300												
38	do	250	15	300	250	1 Accountant 2nd Class						300												
39	do	250	15	300	250	1 Accountant 2nd Class						300												
40	do	250	15	300	250	1 Accountant 2nd Class						300												
41	do	250	15	300	250	1 Accountant 2nd Class						300												
42	do	250	15	300	250	1 Accountant 2nd Class						300												
43	do	250	15	300	250	1 Accountant 2nd Class						300												
44	do	250	15	300	250	1 Accountant 2nd Class						300												
45	do	250	15	300	250	1 Accountant 2nd Class						300												
46	do	250	15	300	250	1 Accountant 2nd Class						300												
47	do	250	15	300	250	1 Accountant 2nd Class						300												
48	do	250	15	300	250	1 Accountant 2nd Class						300												
49	do	250	15	300	250	1 Accountant 2nd Class						300												
50	do	250	15	300	250	1 Accountant 2nd Class						300												

Statement of Proposal for revision of Establishment to accompany Letter No. dated

Order Sanctioning Present Establishment.		Office to which the proposal relates.	Nature of Change.	Present Scale.								Proposed Scale.											
							Pay.							Pay.									
No.	Date.		No.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	No.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Proposed.	Permanent. Increase per month.	Permanent. Decrease per month.	Temporary. Increase per month.		Temporary. Decrease per month.			
																		Period.	Amount.	Period.	Amount.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
					Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.		Rs.		
					Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.									

Signature and rank of Head of Office.

Station,

Dated 189

NOTES.

Reference to Madras P. W. D. Code, Edition of 1886.

Paras. 25 & 26.

1. The column headed "present scale" should invariably show the *sanctioned scale for the time being* and not the strength of the actual (whether above or below sanctioned) establishment as it happens to stand at the time. The "present scale" should be verified by the examiner before the proposal is submitted to government for sanction (paras. 25 and 26).

2. In the column "average or fixed pay," financial value, not mean value, should be given.

3. The financial value should in the case of progressive appointments be calculated as follows:—

(1) If the period of rise from minimum to maximum is 5 years, the average will be the minimum *plus* two-thirds, or if the appointment is a ministerial one, *plus* three-fourths, of the difference between the minimum and maximum (C. S. R., Art. 164).

(2) If the period of growth exceeds five years (as in the case of accountants) the $\frac{2}{3}$th fraction should be decreased by $\frac{1}{30}$th of the difference for every year by which the period exceeds five; the fraction for periods in excess of five years will therefore be as follows:—

6 years $= \frac{2}{3} - \frac{1}{30} = \frac{19}{30}$

7 years $= \frac{2}{3} - \frac{2}{30} = \frac{18}{30}$

8 years $= \frac{2}{3} - \frac{3}{30} = \frac{17}{30}$

and so on; so that when the period of growth is 20 years the financial value will be the exact mean.

P. W. D. Form, No. M 184.

Enclosure 2

31 M

PUBLIC WORKS DEPARTMENT, MADRAS.

Tabular Statement showing the proposed Changes in the Establishment of the P. W. Department, Madras Presidency.

The entries within under the head, "Present scale" have been checked and found correct [subject to exceptions noted below *].

65-66/57

Examiner of P. W Accounts, Madras.

* The words in brackets should be scored out when there are no exceptions to be noted.

608—6-5-71.

Statement of Proposal for revision of Establishment to accompany Letter No. [illegible], dated [illegible] 189[illegible].

Order Sanctioning Present Establishment		Office to which the proposal relates	NATURE OF CHANGE.	Present Scale.						Proposed Scale.											
				Designation.	No.	Pay.				Designation.	No.	Pay.				Proposal.					
						Minimum.	Increment.	Maximum.	Average of Establishment.			Minimum.	Increment.	Maximum.	Average of Establishment.	Increase of Establishment.		Decrease of Establishment.		Remarks.	
No.	Date.															Present.	Increase per month.	Present.	Increase per month.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.						
				Sanctioned Establishment						Sanctioned Establishment											
				Ch. & 2nd class Clerks		120	8	160	140	Ch. & 2nd class Clerks		120	8	160	140						
				Do. 3rd " "		50	4	90	70	Do. 3rd " "		50	4	90	70						
				Do. 3rd " "		50	2	60	55	Do. 3rd " "		50	2	60	55						
				Do. 4th " "		40	2	50	45	Do. 4th " "		40	2	50	45						
				Do. 4th " "		30	2	50	40	Do. 4th " "		30	2	50	40

Statement of Proposal for revision of Establishment to accompany Letter No. ____, dated ____ 189 .

PROPOSAL.

Order Sanctioning Present Establishment. No.	Order Sanctioning Present Establishment. Date.	Office to which the proposal relates.	Present Scale. No.	Present Scale. Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum.	Pay. Average Rate.	Permanent. Increase per month. No.	Permanent. Increase per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rs.	Rs.	Rs.	Rs.					

NATURE OF CHANGE.

Present Scale. No.	Present Scale. Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum.	Pay. Average Rate.	No.	Designation.
15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	

Signature and rank of Head of Office.

Station:
Dated 189

Comparison between financial effect of fixed pay and that of the incremental system for the Accounts Establishment now proposed by the Examiner.

A = present incremental scale

	1892	1893	1894	1895	1896	
	A	A	A	A	A	
Chief Accountant.						
Mr J. D. C. Calder	450	450	450	450	450	
Accountant, 1st Grade.						
Mr J. Conquest	370	390	410	430	450	
Accountants, 2nd Grade.						
M.R.Ry. S. V. Balia K. Naidu	340	340	340	340	340	
" C. Kanaiyala Naidu	325	340	340	340	340	
" B. Narasinga Row	265	280	295	310	325	
Accountants, 3rd Grade.						
Mr J. W. Bourne	240	240	240	240	240	
" R. J. Boylon	240	240	160	170	180	Retires on 1st Dec. '92.
" W. A. Long	240	240	240	240	240	
" L. Taylor	210	220	230	240	240	
" K. Desikachariar	160	170	180	190	200	
" W. J. Jackson	160	170	180	190	200	
Accountants, 4th Grade.						
L. Bhagianatha Pillai	80	87	94	101	108	
C. Bramaniah	150	150	150	150	150	
M. Chinniah	150	150	150	150	150	
P. Gopala Aiyar	150	80	87	94	101	To be superannuated on 14 July 1892.
M. Govindarajulu Naidu	80	87	94	101	108	
E. C. Gurusawmy Pillai	143	150	150	150	150	
M. A. Aryanan Pillai	150	150	150	150	150	
D. Krishnaswami Row	108	115	122	129	136	
R. Kuppuswamy Naidu	87	94	101	108	115	
Carried forward	4098	4015	4143	3980	4163	4130	4273	4165	4373	4210

Omit

6546/93

Enclosure C (continued)

A = present incremental scale B = previous (last) pay scale	1892		1893		1894		1895		1896	
	A	B	A	B	A	B	A	B	A	B
Carried forward	4078	4013	4143	3980	4163	4130	4273	4165	4373	4210
Accountants 4th Grade Continued										
V. S. Rajagopala Ekambaram	80	90	87	90	94	125	101	125	108	125
V. Raghavendra Rao	115	125	122	125	129	125	136	125	143	125
A. Ranga Rao	129	125	136	125	143	125	150	125	150	125
A. Seshachalu Mudu	101	125	108	125	115	125	122	125	129	125
V. Subarayudu	80	90	87	90	94	125	101	125	108	125
C. Venkataryalu Iyer	101	125	108	125	115	125	122	125	129	125
A. Ayodyaramiah	80	90	87	90	94	125	101	125	108	125
G. Kondayya Chetty	80	90	87	90	94	125	101	125	108	125
S. V. Kristnasami Sastri	80	90	87	90	94	125	101	125	108	125
B. Raghavendra Rao	80	90	87	90	94	125	101	125	108	125
Mr. M. Ryan	80	90	87	90	94	125	101	125	108	125
S. Singaravelu Mudu	80	90	87	90	94	125	101	125	108	125
A. Bheagarajiu	80	90	87	90	94	125	101	125	108	125
M. Venkatarama Rao	80	90	87	90	94	125	101	125	108	125
A. Ayyarangam Naidu	80	90	87	90	94	125	101	125	108	125
Mr. C. W. Taylor	80	90	87	90	94	125	101	125	108	125
M. S. Rodendaramier	80	90	87	90	94	125	101	125	108	125
M. V. Sambasiva Iyer	80	90	87	90	94	125	101	125	108	125
Mr. H. Pereira										
Accountants 5th Grade										
S. Basheem Naidu	75	70	75	70	75	70	75	70	75	70
Mr. J. D. Silva	40	50	45	50	50	70	55	70	60	70
G. Jayaram Chetti	55	70	60	70	65	70	70	70	75	70
C. R. Krishna Rao	40	50	45	50	50	70	55	70	60	70
R. Kristnasami Chetti	40	50	45	50	50	70	55	70	60	70
R. Kuppusami Naidu	65	70	70	70	75	70	75	70	75	70
Mr. H. Pereira VACANT	40	50	45	50	50	70	55	70	60	70
G. H. Rajavendra Rao	50	70	55	70	60	70	65	70	70	70
C. Rajagopal Mudu	55	70	60	70	65	70	70	70	75	70
V. Ch. Patrie Mudu	40	50	45	50	50	70	55	70	60	70
S. Sankara Rao	60	70	65	70	70	70	75	70	75	70
V. A. Sundaravadivelu Mudu	60	70	65	70	70	70	75	70	75	70
Carried forward	6284 6364	6975 6605	6510 6597	6800 6570	6711 6805	7220 7345	6977 7097	7255 7380	7256 7364	7300 7425

65-66
54

As present incremental scale	1892	1893	1894	1895	1896
	A B	A B	A B	A B	A B
Pay as proposed in next year's estimate	6364 6605 6537 6570 6805 7345 7098 7380 7364 7425				
	6284 6518 6510 6420 6711 7220 6977 7286 7256 7300				
Pay as proposed in next year's estimate					
Brought forward					
Accountants 5th Grade (Continued)					
B Venkatappayya	50	55	60	65	70
Clerks					
Clerks III Class 1st Grade					
Mr A C Sattem	160	168	176	184	192
Clerks III Class 2nd Grade					
Nil					
Clerks III Class 1st Grade					
T Akambara Moodr	80	80	80	80	80
S Mohamed Yacoob Saib	64	68	72	76	80
Clerks III Class 2nd Grade					
Mr C A De Monte	60	64	68	72	76
C Santhasardy Chetty	100	100	100	100	100
Clerks III Class 3rd Grade					
C N Subroya Moodr	60	60	60	72	60
S Mohamed Muttha Saib	60	60	60	60	60
A Appathorai Naicker	54	56	58	60	60
V K Vythianatha Ayer	54	56	58	60	60
C Sawmiah	52	54	56	58	60
S Vaendava Naidu	50	52	54	56	58
V Sundarasamy Moodr	50	52	54	56	58
Carried forward	7178 7490 7435 7455 7667 8195 7984 8230 8270 8275				
	7258 7580 7522 7545 7761 8320 8085 8355 8378 8400				

65-66
55

Enclosure

A = present incremental scale
B = proposed fixed pay scale

	1892		1893		1894		1895		1896	
	A	B	A	B	A	B	A	B	A	B
Brought forward.	7238 7178	7580 7490	7622 7435	7645 7455	7761 7667	8320 8195	8086 7994	8355 8250	8378 8275	8400 8295
Clerks IV Class 1st Grade										
A. Narasimma Chary	50		50		50		50		50	
S. Venkasawmy Row	46		48		50		50		50	
Mr A. Duarti	42		44		46		48		50	
D. Jesudasen Pillai	42		44		46		48		50	
A. Appasawmi Naidu	40		42		44		46		48	
S. Ratnasabapathy Chetty	40		42		44		46		48	
M. Veerasawmy Moodelliar	40		42		44		46		48	
P. Numberoyen Moodelliar	40		42		44		46		48	
C. N. Devarajulu Chetty	40		42		44		46		48	
P. Narasinga Row Naidu	40		42		44		46		48	
A. Balasundrum Pillai	40		42		44		46		48	
Clerks IV Class 2nd Grade										
S. Mahomed Bossim Sahib	40		40		40		40		40	
P. Arunachella Iyer	40		40		40		40		40	
A. Pommasawmy Pillai	40		40		40		40		40	
Coomaraguru Naicker	40		40		40		40		40	
A. Rama Rao	38		40		40		40		40	
S. Parthasarathy Iyengar	36		38		40		40		40	
N. Theruvangada Moodr	30		32		34		36		38	
P. Swapathi Moodelliar	30		32		34		36		38	
P. Varathorajulu Naidu	30		32		34		36		38	
M. Ishtalinga Moodelliar	30		32		34		36		38	
Mr C. W. Wilkins	30		32		34		36		38	
Mr M. J. Cyprus	30		32		34		36		38	
S. V. Sankara Aiyar	30		32		34		36		38	
A. Balakrishna Rao	30		32		34		36		38	
Mr Hines	30		32		34		36		38	
Mr Lazarus	30		32		34		36		38	
Carried forward	8172 8252	8548 8635	8584 8660	8738 8600	8570 8841	8747 9375	9250 9203	9102 9410	9293 9534	9426 9455

65-66
52

A = present incremental Scale.	1892		1893		1894		1895		1896	
	A		A		A		A		A	
Brought forward	8172	8545	8470	8610	8747	9250	9102	9285	9426	9330
	8252	8635	8560	8600	8841	9375	9203	9410	9534	9455
Clerks IV Class 3rd Grade										
S. Lakshmana Chetti	30		30		30		30		30	
W. Sambasiva Moodelliar	30		30		30		30		30	
A.P. Krishnama Charry	30		30		30		30		30	
M. Doraisawmi Naicker	26		28		30		30		30	
C. Nynappa Moodelliar	20		22		24		26		28	
V. Ragava Charry	20		22		24		26		28	
C. Munusawmy Pillai	20		22		24		26		28	
M. Sambanda Moodelliar	20		22		24		26		28	
Mr. T. Jervis	20		22		24		26		28	
N. S. Seshiah	20		22		24		26		28	
P. Theagaraje Moodelliar	20		22		24		26		28	
R. Krishnasawmi Row Ba	20		22		24		26		28	
A. Kuppacharry	20		22		24		26		28	
A. Jayacumar Pillai	20		22		24		26		28	
P. Arulnarinathen	20		22		24		26		28	
V. Moorogesa Moodr	20		22		24		26		28	
	20		22		24		26		28	
	20		22		24		26		28	
	20		22		24		26		28	
	20		22		24		26		28	
	20		22		24		26		28	
	20		22		24		26		28	
	20		22		24		26		28	
Clerks on fixed pay Rs 20										
Mr. Xavier	19		19		19		19		19	
C. Mahipathy Rao	19		19		19		19		19	
Carried over	8706	9160	9047	9125	9361	9865	9754	9920	9116	9745
	8786	9250	9134	9250	9455	9990	9855	10025	10224	10070

63-66
57

Annexure C (concluded).

A = present incremental scale	1892		1893		1894		1895		1896	
	A	B	A	B	A	B	A	B	A	B
Brought forward	8706	9160	9047	9525	9361	9865	9755	10290	10116	10945
	8786	9247	9134	9250	9455	9970	9865	10025	10224	10070
Clerks on pice a pay Rs20 (continued)										
Mr. Collins	19	20	19	20	19	20	19	20	19	20
B. A. Singara Moodelliar	19	20	19	20	19	20	19	20	19	20
B. Balasundra Moodelliar	15	20	16	20	17	20	18	20	19	20
B. Seraguru Moodelliar	15	20	16	20	17	20	18	20	19	20
B. Sreeramulu Naidu	15	20	16	20	17	20	18	20	19	20
B. Shadagopachare	15	20	16	20	17	20	18	20	19	20
B. Ramasawmy Naidu	15	20	16	20	17	20	18	20	19	20
B. Krishnasawmi Naidu	15	20	16	20	17	20	18	20	19	20
B. Sitaram Naidu	15	20	16	20	17	20	18	20	19	20
B. Venkata Rao	15	20	16	20	17	20	18	20	19	20
B. Ragavachary	15	20	16	20	17	20	18	20	19	20
Reference Pickers										
B. Ramanjulu Naidu	15	15	15	15	15	15	15	15	15	15
M. Ruthna Moodelliar	12½	12½	12½	12½	12½	12½	12½	12½	12½	12½
Total	8786½	9247½	9134½	9250½	9455½	9970½	9865½	10025½	10224½	10070½
	8906½	9407½	9256½	9375½	9572½	10092½	9990½	10150½	10347½	10192½

65266
58

Madras
26th November 1913

S. S. Narbeth — Auditor

Offg: Examiner of P. W. Accounts, Madras.
Ref 26/11

Enclosure C.

NOTES.

Connected with S.O.N.º 65-66

d/7-1-92.

65-66
55

1P

39

P.W. Dept. 2

Office Notes from the Examiner, Pr. Accounts, Nos. 6781, [illegible] and 6919 dated 5th & 11th Nov. 91

Note by the Chief Engineer, Pr. Dept.

65 44/60

In his note of the 5th Nov. 1891, No. 6781, the Examiner proposes certain alterations in the distribution of the Accounts Establishment, with the object mainly of providing for the more efficient management of the Divisional Accounts.

2. These proposals have been made after personal discussion with myself, and have my entire concurrence. The present practice of putting all the junior and least experienced

2nd

I am quite in agreement as to the abolition of the Madras Code, which is becoming a monstrosity yearly more unmanageable. It code which, instead of merely detailing general principles, aims at & does at minute & rigid regulation of every detail creates more difficulties than it settles and increases rather than diminishes embarrassment & friction. The Madras Code further attempts to include many matters which concern D.P.W. officers, not as such, but as public servants, and which are found in an equally comprehensive form elsewhere. A departmental code should include only regulations special to the department. I am not familiar with the India code - nor indeed can I pretend to know them in very superficial acquaintance with that of Madras - but as pointed out by Col. Ryan C.I.E. of Burma & the Punjab and by Mr. Brownlow of [illegible] to answer their needs there can be no doubt about it. Col. Ryan will like it there under it. The establishment of a department code

accountants in charge of Divisions, and keeping the Senior men in the Central Office is fraught with so many objections that I am surprised that it has been allowed to continue so long.

3 The extra cost of this arrangement, so far as the Divisional Accounts are concerned, amounts to Rs: 46 3/3 per month or Rs. 556 per annum, and if it stood by itself I should have no hesitation in advocating its adoption on the ground of increased efficiency.

4 The Examiner however proposes certain alterations will lead to an important saving which will tend to meet the cost of necessary improvements in other directions. There are however a lot of orders now in the Manual of Code which are not in that of India & which ought to be kept alive; take for instance those about Estimates & Grants for works connected with Govt. Houses (I may be wrong about this particular instance, but I dare say there are others of the same kind) How are these to be kept alive? I presume by Circulars, issued either by Govt. by the Chief Engineer or by the Examiner. As it seems then apparent to me no difficulty under the present mode of application of the India Code.

I agree also, most cordially, as to the substitution of fixed for incremental salaries on a principle. But I am disposed to think that the Examiner's scales go too far in reducing the emoluments of the service as a body in order to the securing of merit that has not sufficiently considered the effect of his scheme on pensions. His grades are too few, and the intervals too great. also his arrangement of numbers in the grades, though an improvement in that spirit of

65 H/61

which unsatisfactory. Thus fifths of the accountants are in the fourth grade, the less indeed the number in the third where I think an defects, than he has apparently endeavoured to settle his grades so as to provide men on suitable pay for the work that has to be done. There is much to be said for the principle, but some of the advantages must be sacrificed to securing a reasonable prospect of promotion. Again, will it be possible to introduce fixed pay into clerical establishment of the Examiner's office only? Can not the clerks in the whole dept similarly graded, & interchangeable with the Examiner's clerks? Why should reform at the Examiners office?

I don't observe the principle stated in para 15 of the Examr's note of the 11th Nov. I think that a discussion of that sort ought not to be started in the head of an office. Obviously the rates of pay and pension that the nature of pay and must properly settled with reference to the work, & that mere calculation of transacting it can be got for less than the settled rates. If this is so obviously right thing to do is to

3 D

see the composition of this entire office and distribution of work therein, which will have the effect of reducing the cost of the Accounts staff by Rs: 763 2/3, but increasing that of the clerical staff by Rs. 688; but he further proposes certain increases in order to provide for absentees, the new Salem Division, and for other emergencies.

The net result is an increase of 527 2/3 of which Rs: 126 2/3 is due to the organization of a new Division.

5 Into the details of the distribution of

2L

work within the Exa-
miner's office I do
not think it necessary
to enter, but with re-
gard to all other points
I am entirely in ac-
cord with him, and
especially with regard
to paras 3a of his note.

The net increase
of Rs: 401 is in my
opinion not too much
to pay for the increased
efficiency which these
proposals will ensure.

6 It appears however
from a subsequent note
No 6919 of 11th instant,
that this increase
may be avoided by
the adoption of the
system of fixed
salaries in lieu of
annual increments

revise the Scale, and
leave the corrections of it to
the caprices of the head of the
office. The proposal cannot
but tend to cause discontent
& heart burning.

7 In framing revised scales which
will apparently be necessary this
Exam^r should show in detail effect
of his proposals with experiments
they would draw by the increments
that we may see what provi-
sion allowances will be required
& how the immediate condition
& emoluments of the establishments
concerned are affected.

In regard to the distribution
of accountants the Exam^r's
proposals seem to be sound.
I cannot attempt to criticise
them for the reorganisation of
his own office. On such a
matter, he is the best judge.

H.E.S.

These papers should be circulated
to my hon Colleagues

65-66/62

by which the net excess
after providing for the
new Salem Division
is reduced to Rs: 71 2/3
per month.

7 In G^t Res 1359 of
23^d Dec^r 1886 (Fin: Dept)
it was decided that
the system of fixed
salaries should be
adopted, but apparently
no further action in
direction has ever
been taken.

8 The only objection
I see to the system is
that the intervals betw
the grades are too large
and that the advantage
of steps "at small inter-
vals" clearly contem-
plated in the passage
quoted in para 7 of the
Examiner's note is
lost.

2

9. We cannot make any alteration in the grading of Accountants without the sanction of the government of India, who would probably be unwilling to sanction a distribution on the present scale with fixed salaries in each grade, but would be unwilling to sanction a distribution among a larger number of grades. On the whole however especially if the limitation contemplated in para 15 of the note be adopted, I agree with the Examiner that the advantages of the fixed scale outweigh those of the incremental system.

5.D

10. In a third note No 6525 of 7th instant, the Examiner submits proposals for a still further reduction of establishment by the abolition of the separate P.W. Code and the adoption of that of the Govt of India

6566/63

11. For the sake of convenience this question is dealt with by the Examiner in a separate note, but it will be necessary to consider it in connection with the question of the organization of the Accounts branch with which it is intimately connected.

12. The Examiner's note has been drawn up after personal d

65-66/64

pulls to the ground in face of the plain fact that Bombay has adopted the India Code since 1879 and has not found the slightest practical inconvenience from so doing.

15 The maintenance of the separate code costs the Madras Govt. nearly Rs. 6000 a year besides the cost of periodical reprints, and the more carefully the matter is studied the more impossible it is to find any justification for this expenditure.

16 I would specially

2.

of the subject with myself and embodies my own views so fully that little need be added here.

Over

13. Over centralization is no doubt an evil, and in all matters of administration it is well to pay attention to local peculiarities, but it is an absurd straining of a sound principle to pretend that Madras requires a separate code to Bombay when the Punjab and Burmah can be governed by the same code.

14 Any argument drawn from the supposed necessity of attending to local peculiarities

invite attention to paras 16 to 18 and 27 to 29 of the Examiner's note; it is certain that if take years the incessant introduction of petty alterations in the code has become, from the point of view of the Executive Branch, an almost intolerable nuisance.

16 One point not noticed by the Examiner requires attention, and that is the initial expenditure which will be involved in the introduction of the India Code. It might be right to make Officers pay for their own copies, but it would not be

And pin these two copies from Chap H&S 11/11

65-66
65

think be fair to charge this charge upon subordinates who have already paid for copies of the Madras Code. The price of Vols. I and II of the India Code (the only ones we are concerned with) appears to be Rs: 6 per copy or Rs: 1080 for one hundred and eighty subordinates; little more than two months expenditure on the maintenance of the present code.

17 Before preparing this note I forwarded the Examiner's note to the Chief Engineer for Irrigation who writes in reply:-

"Assuming that "C" is correct in believing

2d

7 and 26 of his
note the adoption
of part of India Code
will not necessitate
"rigid adherence to its
"forms and procedure
"but will admit of modi-
"fications to suit our
"special requirements,
"I agree thoroughly with
"the views of W and C
"on the subject".

18 The proposals for consideration may be summed up as follows:-

1st. The redistribution of the accounts establishment in order to strengthen the Divisional Offices.

2d. The rearrangement of the Examiner's Office and the provision of additional strength to suit emergencies.

3d. The substitution of

8.D

fixed salaries for the incremental system.

4th. The introduction of the India P.W. Code instead of the separate Madras Code.

65-66/66

If the fourth proposal is rejected the propositions statements submitted the Examiner in connection with the first three will require revision and must be referred back to him for that purpose.

[signature]
15.11.

For orders

[signature]
W

2d.

6586
67

47

Hon. Mr. J. H. Garstin
C.S.I.

Hon. (2) 17-11-91. R 24/11
" 16-11-91 R 17/11

Office notes from the Examiner P. W. Accts, Madras, No. ~~6871, 6919~~, 7320 dated ~~7th 11th~~ 26th November 1891.

65.66/18

The Examiner has not proposed such an increase as possible without increase of the number of Grades.

The remark made on this first referred; and they may think it approved. But I agree with Mr. Bunyard that it would be much better to increase the number of Grades & I don't see why it is supposed that there would be difficulty in getting sanction to this. Only this province would be affected & it would not be difficult to arrange that the average rate of pay should compare properly with those drawn elsewhere. That is probably all that India would look to. In sending up the Examiner's proposals I would also ask that

Note by the Chief Engineer P. W. D:—

The first point requiring comment is the proposed pay of the various grades of accountants; in order to meet the objections that the distribution into five grades gives too large increases of pay at too infrequent intervals, the Examiner proposes to divide the first grade into two, by the introduction of the title of chief accountant and the 3d 4th & 5th grades into two by an increase of pay after

2d

ed service
s in each

2. This is probably the best way of meeting the depletion of infrequent intervals if we are bound as I think we must be, to retain the distribution into five grades, and it does not leave as the Examiner's former proposals did, too much discretion to the head of the office.

3. I cannot help thinking however that it would be worth while to ask the Govt of India to consider whether the grading of the Accounts Establishment all over India might not be divided into a larger number of grades.

4. The Upper Subordinate

in course in the number of
grades would be allowed.
The personal allowances will
have to be given as they are in
W's note.

Secy
2/Jan

65-66/69

Establishment is divided into eight grades with salaries of Rs 60, 80, 100, 150, 200, 250, 300 & 400 and a somewhat similar distribution of the Accounts Establishment would be an improvement on the present one.

5. In para 12 of the Examiner's note it is stated that the proposed establishment will cost Rs $226\frac{2}{3}$ more than the present one, but he has not allowed for the raising of the charge allowance now given to 5th grade accountants, and of the presidency allowance and house-rent of senior men who will be transferred to divisions; these two items together amount to Rs 320, so that there will be an actual

2

saving of Rs 93 1/3 - and this saving is obtained after providing for an additional Divisional Accountant for Salem, for a reserve of accountants for contingencies, and for a greatly improved distribution of Divisional Accountants.

6. Para 14 of the Examiner's note is not very clear;

enclosure Q is a comparison between the cost of the proposed scale of establishment on the incremental system and on the fixed pay system, and not of either with the cost of the present scale.

I have however ascertained from him that in all cases where column 1892 B. shows a smaller pay than column 1892 A the latter is the pay drawn by the individuals in question on the present scale and is not affected by the proposed scale - alteration of grade.

The result is that personal allowances aggregating Rs 237 will have to be given to twelve accountants and allowances aggregating Rs 86 to fifteen clerks, making the total actual cost as per Rs 2½

Rs 9820½ against the
average of Rs 9713½
shown by the proposition
statement. The personal
allowances will of course
fall in rapidly as
present incumbents get
promoted.

The five year comparison
in para 14 of the note
is a forceful one of no
practical interest.

The Examiner's proposals
as now revised have
my entire concurrence
subject to the suggestion
made above as to the
increase in the number
of grades of accountants

D
E.W.
27.11

For orders

D
W
27.11

Hom. 27-11-91

No 6 W 91

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

65 / 91

READ the following

from A.G. Accts: (HE No 6781 dated 5 Nov. 1891)

from Dr. ——— Dr. (HE No 6919 dated 11 Nov/91)

Note by the Chief Engr. Irr. Dept (HE dated 16 Nov/91)

From the Provincies, Dr Accts (HE No 7320 dated 26 Nov/91)

Note by the Chief Engr. Irr. Dept (HE dated 25 Nov/91)

Order—No 65 Public Works Dept.

The Examiners' proposals for the distribution of Accountants between the Central Office and Divisional Offices which are contained in the Chief Engineer's approved, and may be carried into effect at once so far as the present establishment admits.

2d

2. The Examiner's proposals for the distribution of his establishment among the different grades & the rates of pay for each grade, modified in accordance with his note of the 26th Nov. 1891, are also approved, and the revised proposition statement for Accountants will be submitted for the sanction of the Govt. of India; the proposition statement for Clerks is sanctioned with effect from the 1st January 1892.

3. Separate orders have been passed on the 2nd para. of the introduction to the Bo. Code of the Govt. of India into this Presidency.

H & No. 87

To

The Secretary to the
Govt. of India
Bo. Dept.

Sir,

In continuation of my letter No 3174 of 26th Nov/91, I am directed to submit for the sanction of the Govt. of India a statement of proposals for revision of the establishment of Accountants employed in this Presidency.

2. The alterations proposed are

1st The provision of an accountant for the new Salem division, which it has recently been found necessary to establish.

2nd

2d. A new distribution of accountants between the Examiner's Office and those of Executive Engineers.

3d. The substitution of fixed rates of pay for the incremental syst-em.

3. The first alteration needs no special explanation. With re-gard to the Second, which has been the prac-tice for some time past to keep two large proportion of Divisional offices in charge of Accountants of the fifth Grade, and the pro-posed redistribution, which has the con-currence of the Chief Engineer, provides that no Accountant of the

3d or 4th grade shall be allotted to every Division, with the exception of six of the least important, and that a second Accountant of the 5th grade shall be allotted to seven divisions, thus providing a means of training young Accountants for Divisional charges.

4. These proposals in-volve a certain amount of extra expenditure, which is however more than balanced by the re-duction of establish-ments rendered possible by the abolition of the 4th Class under the P.W. Code.

5. With regard to the substitution of the Syst-em of fixed salaries in each grade for the incremental system

65-66
23

directed to say
that His Excellency the
Governor in Council
greatly prefers the former
system as offering greater
inducements and en-
couragement to efficient
work than the latter,
but that in order to
provide a fairly steady
and uniform flow of
promotion it is necessary
that the number of
grades should be large
and the intervals
between them small.

This requirement is
not in the opinion
of His Excellency in Coun-
cil sufficiently met by
the payment of the
establishment at only
three rates of pay, viz
It is therefore proposed,
while retaining the
present nomen-
clature, that the actual
rates of pay drawn
shall be as follows:-

		Rs.
1st grade	Chief Accountant	450
	Accountant, 1st grade	400
2nd grade		315
3rd grade	After 2 years approved Service	215
	On appointment	170
4th grade	After 2 years approved Service	125
	On appointment	90
5th grade	After 2 years approved Service	70
	On appointment	50

65-66/94

7. I am however to say that these proposals are made on the supposition that the Govt. of India would be unwilling to consent to the division of the establishment of Accountants into a larger number of grades than five. The upper

[illegible] ...ivided into
[illegible] ...des with Salaries
of Rs. 50, 60, 80, 100, 150, 200, 250,
300 and 400, and His
Excellency the Governor
in Council is of opinion
that a similar distri-
bution, except that the
Salaries of the two lower
grades shall be Rs. 60
and Rs. 80 might with
advantage be adopted
in the Accounts Branch.

2. Should the Secretary
of State be willing to
sanction a distribution
on this principle for
the Accounts Establish-
ment of this Presidency
this Government will
be prepared to distri-
bute the number,

(Fifty two) of Account
now proposed, so that
the total cost shall no
exceed the sum of Rs 60
shown in the proposit
statement as the financ
value of the proposed
establishment on the
present grading.

3. The proposition sho
out shows a saving
Rs: 2116 per annum
which has to be adj
: 3840 on accou
charge allowance
paid to 5th grade
Accountants in charg
Divisions, and for Pre
dency allowance and
House rent of Senio
men who will be tr
ferred to Divisional
making a total R
of Rs. 5956. Again

No.66 W. dated 7th January 1892.

To

The Secretary to the
Government of India,
Public Works Department.

Sir,

In continuation of my letter No.3174 W of 26th November 1891, I am directed to submit for the sanction of the Government of India a statement of proposal for revision of the establishment of accountants employed in this Presidency.

2. The alterations proposed are:-

1st. The provision of an accountant for new Salem Division, which it has recently been found necessary to establish.

2nd. A better distribution of accountants between the Examiner's office and those of Executive Engineers.

3rd. The substitution of fixed rates of pay for the incremental system.

3. The first alteration needs no special explanation. With regard to the second, it has been the practice for some time past to keep too large a proportion of Divisional offices in charge of accountants of the fifth grade, and the proposed redistribution which has the concurrence of the Chief Engineer, provides that an accountant of

of the 3rd or 4th grade shall be allotted to every Division, with the exception of six of the least important , and that a second accountant of the 5th - grade shall be allotted to seven divisions, thus providing a means of training young accountants for Divisional charges.

4. These proposals involve a- certain amount of extra expenditure, which is however more than balanced by the reduction of establishment rendered possible by the abolition of the separate P.W.Code.

5. With regard to the substitution of the system of fixed salaries - in each grade for the incremental --- system I am directed to say that His Excellency the Governor in Council -- greatly prefers the former system as offering greater inducement and encouragement to efficient work than the latter, but that in order to provide a fairly steady and uniform plan of promotion it is necessary that the number of grades should be large and the intervals between them small.

6. This requirement is not in the opinion of His Excellency in Council - sufficiently met by the payment of the establishment at only five rates of pay and it is th[illegible]e proposed, while retaining the present nomenclature, that the actual rates of pay drawn shall be as follows:-

1st grade

65-66/27

I.C.811 $10

1st Grade	Chief Accountant	Rs.450
	Accountant, 1st grade ...	400
2nd grade	... ...	315
3rd grade	After 2 years approved service.	215
	On appointment	170
4th grade	After 2 years approved service	125
	On appointment	90
5th grade	After 2 years approved service.	70
	On appointment	50

7. I am however to say that these proposals are made on the supposition that the Government of India would be unwilling to consent to the division of the establishment of accountants into a larger number of grades than five. The upper subordinate establishment of the Executive Branch is now divided into 8 grades with salaries of Rs.60, 80, 100, 150, 200, 250, 300 and 400, and His Excellency the Governor in Council is of opinion that a similar distribution except that the salaries of the two lower grades shall be Rs.60 and Rs. 80 might with advantage be adopted for the Accounts Branch.

8. Should the Government of India be willing to sanction a distribution on this principle for the Accounts Establishment of this Presidency this Government will be prepared to distribute the number, (fifty two) of accountants now proposed, so that the total cost shall not exceed the sum of Rs.6891 shown in the proposition statement as the financial value of the proposed establishment on the present gra-

9.

9. The proposition statement - shows a saving of Rs.2,116 per annum which has to be added to Rs.3,840 on account of charge allowance now paid to 5th grade accountants in charge of - Divisions, and for Presidency allowance and house rent of senior men who will be transferred to Divisional Offices making a total saving of Rs.5,956. Against these have to be set personal allowances aggregating Rs.2,844 per - annum which will have to be paid to accountants whose salaries will be reduced by the proposed alterations. These allowances will however disappear very soon.

10. I am to request early orders on the proposals submitted herewith.

~~No.65 W, d/ 7-1-1892.~~
~~No.66 W, d/ 7-1-1892.~~

(Id) ~~Secy.I.P.~~
~~Postage~~
(JD) J.L. 5.1.92

65266
79/25

P.W.D

X

G.O. No. 65-66 dtd 7.1.05

Saw.

The G.O. quoted above relates to the revision and re-organisation of the subordinate accounts establishment in Madras is in manuscript and crumbling down to pieces by frequent handling. As the file contains valuable discussion submitted that the order may be printed with notes and copies obtained from the file for record.

Asst
12.10.05

Yes
P.W.S
12.10.05

65-66
80

A.K.
The torn portion alone has been copied vide the letter to the Govt.
Sd
12/10/05

15

18/

8.