

(1) Number of pages 122

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>959</u>	Press Mis.
<u>137-138</u>	
Dated <u>6-4</u> —	18 <u>64</u>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
6th April 1864.*

No. 137. Read the following letter from Captain J. G. RYVES, R. E., on special duty, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Calcutta, 2nd March 1864 :—

SIR,

1. With reference to G. O. No. — dated 27th November 1863, I have the honor to report that I arrived at Calcutta by the Steamer "Benares," on Saturday the 9th January 1864, reported my arrival to the Public Works Secretary Government of India, on Monday the 11th, and on the 12th idem joined the Commission of Enquiry into Public Works Accounts. On the 27th ultimo the Commission reported to the Government of India.

2. This report will no doubt be communicated to the Government of Madras in due course, but I deem it advisable to forward the accompanying copy for immediate information.

3. Copies of the forms of account alluded to in the Report are not yet printed; indeed the forms themselves are not yet finally settled, those alluded to being illustrative of the text rather than the approved forms proposed for adoption. Their general tendency is to simplicity, and Colonel Wilkieson and myself are of opinion that with slight modifications they may with advantage be accepted for our Department.

4. The system of accounts recommended by the Commission appears to me good and as simple as is possible with due regard to proper control. Its basis is almost identical with that of the Madras Public Works Accounts, viz. :—

P. 93 and 89.

(1.) Actual cash transactions free from such complications as *Liabilities, Demands payable, Arrears of previous months, inefficient balance, &c.*

P. 33, 34 and 30.
P. 118 and 106.

(2.) The original accounts of works, and Subordinates to be controlled and checked by the local Officer. The Central Office dealing only with the charges as shown in the District Account Current.

P. 73, 77, 78.

(3.) To reduce stock accounts to a minimum by charging materials direct to works.

5. The system of charging all audited expenditure to a suspense account as is the practice in the Public Works Department immediately under the Government of India is condemned. And it is proposed to charge all expenditure at once either direct to works, to personal

P. 93, 106, 118.
P. 95.
P. 103.

accounts, or to reserve stock: according as it is for (1) Labor employed, work done or materials supplied to a work; (2) Advances, and (3) Purchase or manufacture of stores for stock.

6. It will be observed that this is identical with the mode of charging expenditure under the Madras system of accounts.

7. In short as regards the accounts of works and the District monthly accounts to be rendered to the Central Office, the recommendations of the Commission confirm the Madras system of Public Works Accounts.

8. If the system proposed be adopted in Madras the principal innovation will be the establishment of regular Bookkeeping by double-entry in every Executive Engineer's Office, i. e., by an ordinary Ledger and Journal. It will be made as simple as possible and, in my opinion, could be introduced without difficulty. This will ensure permanent record of every transaction in a clear and easily accessible form, and will enable each Officer whenever he may consider it necessary and always once a month to detect error and test the accuracy of his accounts.

9. Though its first introduction may be attended with some difficulty and additional work for the District Officers, I am convinced that a regular system of methodical book-keeping will in the long run save a great deal of time and labor in the local Offices, besides the advantages noted in the preceding paragraph.

*Proceedings of the Madras Government, Public Works Department,
6th April 1864.*

10. It is evident that, if the recommendation of the Commission be adopted by the Madras Public Works Department, its organization will necessarily have to be very much modified. In my opinion the original District organization* as it existed in 58-62, would be well adapted to the requirements of the proposed system of accounts, and would also, if worked by a sufficient number of Superintending Engineers, residing in and frequently on circuit throughout their circles, be a very efficient Executive Department.

* Excepting Lower Subordinates.

11. The proposed reduction of the number of separate heads of classification to seven will be a great improvement, a simpler form for the Budget Estimate is also recommended by the Commission.

12. It will be observed that, besides the subject of accounts proper, the Commission have taken up points connected with the Budget system, Local Funds, appointment of Controllers, Barrack Department, and Public Works Department, organization and pay, &c., which strictly speaking it was not competent to deal with.

13. The English Commissioners have stated (paragraph 51-56, what is the Home practice as well as their own views as regards a Reserve Fund; it is my opinion that if a sufficiently high limit for *minor works* be fixed, and the Local Government be free to transfer appropriation from one item of the Budget to another, the Reserve Fund is not required. Colonel Rundall's dissent (appended to the Report) on this point is worthy of perusal.

14. As regard the other points, the Government will no doubt maintain its independent control over Local Funds, and will be able, as far as it may deem necessary, to prevent interference with discipline and internal administration of the Department.

15. I append an Index to the Report as far as regards accounts grouped under *Estimates Stores, Payments, Books of Executive Engineer, Accounts of Executive Engineer, Subordinates Accounts*; the recommendations on each point being somewhat irregularly made in different parts of the Report this Index will perhaps be useful. I regret that want of time has compelled me to make a very hurried report, having still to attend sittings of the Commission to decide on the forms for accounts and the Mail to Madras closing this evening.

16. Colonel Wilkieson will however be able to give any explanations which may be required as he has regularly attended at the Meetings of the Commission.

17. With the permission of the Supreme Government I propose to leave Calcutta on the 14th of this month, and to proceed to Masulipatam to join in the Kistna District.

No. 133.

ORDER THEREON, 6th April 1864, No. 959.

Ordered to be recorded.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

Exd. S. T. Augustin.

APPENDIX to Report of Commission of Enquiry on Public Works Accounts.

ABSTRACT OF SPECIMEN FORMS.

FORMS OF ESTIMATES.

Form No.

1. Detailed Estimate for Works.
2. Budget Estimates.

FORMS FOR SUBORDINATE AND EXECUTIVE ENGINEERS, &c.

3. Daily Return of Labor, Materials, and Cash.
4. General Abstract of Labor.
5. Figured Abstract of Expenditure.
6. Monthly list of articles issued from "Reserve Stock."
7. Cash Book of Executive Engineer.
8. Journal of ditto.
9. Register of Works and Repairs, Section I.
10. Ditto ditto, Section II.
11. Ditto ditto, Section III.
12. Monthly Account Current of Executive Engineer.
13. Half-yearly Store Return of Tools, Plant, Machinery, &c.
14. Half-yearly Return of Receipts and Issues of Reserve Stock.
15. Stock Ledger of Executive Engineer.
16. Petty contract form for Supplies furnished or Work performed.
17. Contractors' bill.

CONTROLLERS' FORMS OF ABSTRACT BOOKS AND ACCOUNTS.

18. Abstract Book of Cash Receipts.
19. Ditto of Cash Payments.
20. Ditto of Issues from "Reserve Stock."
21. Journal.
22. Index to Works Register.
23. Works Register, Part I.
24. Ditto, Part II.
25. Annual Abstract and Detailed Account of Expenditure.

EXPLANATORY REMARKS ON SPECIMEN FORMS.

FORMS FOR ESTIMATES.

FORM No. 1.
Detailed Estimate for Works.

This form should be used instead of the manuscript statements that usually accompany the specification for works and repairs; a copy of the abstract will be forwarded to the Controller of Public Works Accounts in accordance with the suggestion contained in Art. 66 of the Commissioners' Report.

FORM No. 2.
Budget Estimates.

The several Local Governments should prepare their Budget Estimates in accordance with this form; they will be submitted, as heretofore, to the Supreme Government, and, when approved, they should be transmitted to the Accountant General, Public Works Department, who will compile therefrom the General Abstract, showing the amount to be expended for the Public Works Department throughout India.

FORMS FOR SUBORDINATE AND EXECUTIVE ENGINEERS.

FORM No. 3.
Daily Return of Labor, Materials, and Cash.

Subordinates in charge of works at a distance from the Divisional Head Quarters, should fill up and transmit this form daily to the Executive Engineer; a duplicate will be kept in the counterfoil.

FORM No. 4.
General Abstract of Expenditure.

This will be the voucher upon which the Executive Engineer will obtain a clearance, in the books of the Controller, for the amount expended during the month for labour; each original work should be separately shown, and a total of the amount paid for labour on original works should be given; the sum paid on account of each repair, the estimated cost of which is upwards of Rs. 100, should be shown, a reference to the estimate should be given, and the entries in the form should follow the order of the Budget classification, viz.:—

- 1 Repairs, Military.
- 2 " Civil Buildings.
- &c. &c.

The "amount actually paid," should be entered on the several Schedules of the Account Current, and should agree with the amount shown by the Cash Book as expended during the month.

FORM No. 5.
Figured Abstract of Expenditure.

A Figured Abstract for each work or important repair will be kept by the subordinate in charge of works; it will be posted up daily, and should agree with the information contained in Form No. 3; when payments are made by the cashier from the Divisional Head Quarter Office, the amount actually paid will be entered by him in the column headed "Cash Account," this form should be sent to the Executive Engineer at the end of each month.

All payments by the cashiers should be made in the presence of the subordinate in charge of the work, who should furnish the cashier with a Memorandum showing the amount paid.

FORM No. 6.
Monthly list of Articles issued from Reserve Stock.

All articles purchased specially for any defined original work or repair should be charged thereto as a final payment, and the articles so purchased will not pass through the stock account.

Articles already in stock and issued for consumption should be particularized in Form No. 6, the work or repair for which the stores are issued should be stated, and the value at which the stores stand at the debit of the Executive Engineer should be entered on the voucher.

When this form is used at a sub-divisional station, the "rate" and "amount" will be filled in at the Divisional Head Quarter Office.

All Receipts and Payments should be posted daily as they occur, and the head of service to which they relate should be shown.

This book should be balanced, and ruled off monthly, and the Executive Engineer should himself ascertain that the cash balance agrees with that shown by the Cash Book; a certificate to this effect should be given in the Cash Book, and it should be in the handwriting of the Executive Engineer.

The Receipts and Payments should be posted daily direct from the Cash Book to the Ledger under the several accounts opened therein.

Advances to Subordinates will appear on the Credit side of the Cash Book, and the amount will be charged to their personal accounts in the Ledger. Advances of cash to Subordinates, and to Contractors.

Advances to Contractors should be treated in the same manner.

Advances to Subordinates will consist of two descriptions, viz.:—

1st.—Advances for payment of wages, &c., for which a monthly account will be furnished to the Executive Engineer, these advances will be posted to the debit of the subordinate in the books of the Head Quarter Divisional Office.

2nd.—Permanent advances (standing imprests) for the payment of small sums for which the subordinate will furnish to the Executive Engineer a periodical statement accompanied by the original vouchers. Upon receipt of the statement, should the charges be correct, the Executive Engineer will enter the amount in his cash book and repay the subordinate. The entry in the cash book should be under classified heads, as if the items had been paid in the first instance by the Executive Engineer.

Standing imprests should be entered in the Executive Engineer's Cash Book and posted in the Ledger to the personal account opened in the name of the subordinate.

At the Divisions where Accountants are appointed, the books will be kept by double entry, and the Journal should open with a statement of the cash balances due by the Engineer, showing also the amount due by sub-accountants and the sum outstanding as advances to Contractors or others: the money value of the Reserve Stock should also be brought on charge.

The first ordinary monthly entry is the debit to the Engineer of the amount received by him as shown in the Cash Book: the second ordinary monthly entry will be the credit to the Engineer for the amount of his payments: this amount should agree with the Credit side of the Cash Book: if the entries in the Cash Book are very numerous, an abstract, showing the amount paid on account of each head of service, may be made at the end of the month on a separate sheet of the Cash Book, and the totals of each account need only appear in the Journal.

FORM No. 7.

Cash Book of Executive Engineer.

FORM No. 8.

Journal of the Executive Engineer.

EXPLANATORY REMARKS

The other specimen entries in the Journal explain themselves.

The total amount of the Debtor and Creditor columns of the Journal should always correspond and should also agree with the aggregate of the Debtor and Creditor columns exhibited under each account opened in the Ledger.

Ledger.

The ordinary form of Ledger will be sufficient for the purposes of the Executive Engineer.

A separate Ledger Account should be opened for each original work, the estimated cost of which is upwards of Rs. 2,500.

Separate accounts should also be opened for each of the Budget classifications of repairs and for such personal accounts as may be necessary.

This Register will contain a complete record of the cost of each original work or important repair: it should be posted monthly from the cash vouchers and from the monthly statements of stores issued from the Reserve Stock.

In the 2nd Section of this Register will be recorded the minor Works and Repairs, the estimated cost of each of which is from Rs. 100 to Rs. 2,500.

And in the 3rd Section will be recorded Original Petty Works and Petty Repairs.

In ordinary cases it will be sufficient if one Register be established, divided into the three Sections as above.

At stations where the number of Original Works and Repairs would render a tabular statement of them necessary, an Index to the Works Register, as per Form No. 22, might be adopted.

The monthly Cash Account Current will embrace all the Cash transactions of the Executive Engineer and of all subordinate disbursers in his Division: vouchers should be forwarded in support of the sum disbursed, and these should be abstracted on Schedules, the total of each of which should be carried to the Account Current.

The Schedule should be on a form as under—

SCHEDULE A.—ORIGINAL WORKS.

No. of Voucher.	Description of Original Work.	Nature of work or of the supply.	Amount.	Amount of each Work.

ON SPECIMEN FORMS.

The Schedule for repairs should be on a form as under—

SCHEDULE B.—REPAIRS.

[illegible]

The totals of each column should be carried to the Account Current; no Schedule will be required when there are only one or two vouchers under each head of service.

In the Half-yearly Store Return the balance on 1st May 1864, as ascertained by an actual stock taking, of all tools, plant, machinery, instruments, office furniture, books, and live stock will be entered in the column "Balance 1st May," and the quantities "received and issued," during the following six months will be entered in their respective columns.

The Return should be forwarded to the Central Office of Account within seven days after the expiration of each half-year: a reference should be given to the vouchers containing the particulars of the receipts and issues.

All stores that have been purchased for defined original works or repairs should, on or before 30th April next, be charged as a final payment in the accounts of 1863-64, to the works or repair in question and the stock account relieved.

The reserve stock will eventually be limited to those articles, which, in the opinion of the Superintending Engineer, it is absolutely necessary to keep a supply on hand: in the mean time the stock of stores and materials now in charge of Engineers at certain stations will be included in Form 14, and their value, at current rates, will be debited against such officers.

A separate list may, if deemed advisable, be kept at each large sub-division.

At those stations where it is considered necessary to keep a stock of brick, timber, lime, soorkee, &c., as alluded to in paragraph 73 of the Commissioners' Report, it will be desirable to open a separate account of the receipts and issues of these articles; a separate account may, if advisable, be opened for each sub-division. The total amount of receipts and issues will be carried to Form No. 14.

Form No. 16 should be used when petty contracts are entered into, either for supplies or labour; the officer or subordinate by whom the work is measured should certify to the correctness of the claim, the

FORM No. 13.

Half-yearly Store Return
of Tools, Plant, Machinery,
&c.

FORM No. 14.

Half-yearly Return of
Receipts and Issues of Re-
serve Stock.

FORM No. 15.

Stock Ledger of Executive Engineer.

FORM No. 16.

Petty contract form for
supplies furnished or work
performed.

Contractor should give a receipt for the amount paid to him : and payment should be made direct by the Executive Engineer or the Cashier.

FORM No. 17.
Contractors' form of Bill.

Advances to Contractors should be discouraged as much as possible, but prompt and frequent payments for work performed should be made.

Payments "on account," for work actually executed, to those Contractors who have not received an advance, should be charged as a final payment to the work. See paragraph 93 of the Commissioners' Report.

CONTROLLERS' FORMS OF ABSTRACT BOOKS AND ACCOUNTS.

The monthly account current of Executive Engineers will be examined in the Central Office of Account, the Controller will see that the necessary vouchers have been procured; that the arithmetical calculations are correct; that the several works or repairs have been sanctioned; the establishment and rates of pay approved, and that the expenditure, under the several heads of service, is not in excess of the Budget grant; he should also make such detailed examination as may appear to him to be necessary.

The Controller should certify on each account current the amount that has been passed, and he should notify to the Engineer the result of the examination of each month's account, and he should furnish full explanation of all errors or corrections that would alter the amount of the balance as shown by the Engineer's account current.

FORM No. 18.
Abstract Book of Cash Receipts.

The account current having been examined and the classification corrected, it should be entered in the Abstract Book of Cash Receipts; the total amount of the debit side of each account current will be passed to the debit of the several Engineers, the totals exhibited under each head of the Ledger account will form the basis of the monthly Journal entry.

FORM No. 19.
Abstract Book of Cash Payments.

The credit side of the account current should be entered in the Abstract Book of Cash Payments; the total amount disbursed by each Engineer being passed to the credit of his account in the Ledger, and the amount of the several columns in the Abstract book will be journalized and posted in the Ledger to the debit of the heads of service and accounts concerned.

FORM No. 20.
Abstract Book of Issue from Reserve Stock.

The monthly list of articles issued from "Reserve Stock" [Form No. 6] will be forwarded by Executive Engineers with their monthly accounts current, the value of the stores issued for each work or repair will be posted in the Works Register, and the general totals entered in the Abstract Book of Issues from Reserve Stock; the total value of the issues by each Executive Engineer will be credited in his Ledger Account, and the total value of issues under each head of service will form the basis for the monthly Journal entry.

FORM No. 21.
Journal.

The opening entries will be as follows:—

1st.—Cash Balances in the hands of the Executive Engineers and of their subordinates, and outstanding advances to Contractors.

2nd.—Value of stores forming the Reserve Stock.

3rd.—The Budget grants of the year.

(6)

1st.—The balances due by Executive Engineers, including the amount in the hands of their subordinates, should be entered in the Journal, the amount due by each officer should be posted to his debit in the Ledger, and the aggregate sum should be credited as shown in the Specimen entry.

2nd.—The value of the stores in the "Reserve Stock" at each station will be debited to the several Engineer officers, and the aggregate amount should be passed to the credit of an account designated the "Reserve Stock Balance Account." The purchases of stock during the year will be credited to the Executive Engineers as cash disbursed, but the value thereof will be transferred to the debit of the separate stock accounts opened in the Controller's books for these officers; and, as the actual value of stores expended out of stock on works will be charged thereto, and the Executive Engineer's stock accounts correspondingly relieved, the balances remaining on the latter accounts will, at the close of each month, represent the value of the stores on hand; it will only be necessary that the value of stores expended during the year out of stock over and above the purchases should be debited to the account already referred to entitled "Reserve Stock Balance Account," the balance at the credit of this head will then agree with the amalgamated balances at the debit of each Executive Engineer.

3rd.—The gross amount approved by the Supreme Government as the Budget grants of the several Presidencies or Provinces will be debited to the Public Works Department of such Presidency or Province and all sums drawn on account will be credited thereto, the balance will at all times show the amount of grants remaining to be issued.

The ordinary monthly entries will merely consist of the results shown in the Abstract Book of Cash Receipts, the Abstract Book of Cash Payments, and the Abstract Book of Issues from Reserve Stock; these, together with the closing entries at the end of the year, are fully explained in the Specimen entries.

The ordinary form of Ledger will be quite sufficient. It will not be necessary to open an account for each new work, as the detail expenditure both on Original Works and Repairs will be fully recorded in the Works Register.

Ledger.

This Register will show, in an abstract form, the amount expended month by month under each original work or important repair, and may be used as a check upon the Ledger; the entries should be made from the Works Register.

FORM No. 22.
Index to Works Register.

As the Executive Engineer will, in the Works Registers kept by him, possess a full record of the expenditure under the component parts of the several works from which he will be enabled to check rates and to satisfy himself of the details of the expenditure, it will be sufficient if the Works Register, to be kept by the Controllers, be limited to recording the expenditure under the general headings of labour and materials; the first part of the Register will be for Original Works, the estimated cost of each of which will be upwards of Rs. 2,500; the second part being for Original Works and Repairs under this amount.

FORMS Nos. 23 AND 24.
Works Register.

(7)

EXPLANATORY REMARKS ON SPECIMEN FORMS.

GENERAL ABSTRACT STATEMENT OF EXPENDITURE.

FORM No. 25.
General Abstract State-
ment of Expenditure.

In this Statement the actual expenditure out of Imperial and Local Grants will be shown in the first three columns.

The amount of the Budget and Local Grants as contrasted with the expenditure will be entered next, while the last two columns will exhibit the plus or minus results of the transactions of the year.

The detailed account of expenditure must of course agree with the amount shown in the abstract account.

The balance on the Budget Grant Account should, after the transactions of the year, be surrendered to the treasury, and the account thus closed.

Dated 27th February, 1864.

Forms of Estimate.

Part of the Building or Work.	Description of the work to be performed, or of the material and labour required.	No.	Length.	Breadth.	Depth.	Contents.	Rate.	Amount.	REMARKS.
<p>[Here insert the part of the building, or work in progressive order as it would proceed from its commencement to its completion.]</p>	<p>[In this column insert opposite the building or work in the previous column the description of work to be performed in that part.]</p>								

[In practice this Abstract would come on last page of Estimate.]

[illegible]

BUDGET ESTIMATE

FOR

PUBLIC WORKS IN INDIA

FOR THE YEAR

1863-64.

BUDGET ESTIMATE FOR
1863

General Abstract of Expenditure for Public Works in India,

GOVERNMENTS AND PROVINCES.	MILITARY.		CIVIL BUILDINGS.		AGRICULTURAL.		COMMUNAL.
	Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.	
GOVERNMENT OF INDIA:—							
SECRETARIAT, AND OFFICE OF ACCOUNT							
ODDH							
CENTRAL PROVINCES							
BRITISH BURMAH							
EAST AND WEST BERAR							
EASTERN SETTLEMENTS							
MINOR ADMINISTRATIONS... ..							
BENGAL							
NORTH-WESTERN PROVINCES							
PUNJAB							
MADRAS							
BOMBAY AND SINDH							
TOTAL ESTIMATE, 1863-64							
TOTAL ESTIMATE, 1862-63							

PUBLIC WORKS IN INDIA,
-64.

for the year from 1st May 1863, to 30th April 1864.

[illegible]

NET INCREASE (OR DECREASE) IN 1863-64,

PUBLIC WORKS SECRETARIAT, &c.

*Detail of the Estimated Charges for the Public Works Secretariat and Office of Account from
1st May 1863, to 30th April 1864.*

(14)

PUBLIC WORKS SECRETARIAT, &c.—continued.

Detail of the Estimated Charges for Public Works, &c., for the year 1863-64—continued.

NET INCREASE (OR DECREASE IN) 1863-64

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE FOR PUBLIC WORKS

FOR THE YEAR

1863-64

MEMORANDUM.

The Classification of Works in this Budget Estimate is in the following order:—

PRINCIPAL HEADINGS.	SUBORDINATE ITEMS.
1. MILITARY	Army.
2. CIVIL BUILDINGS	Revenue; Post Office; Telegraph; Judicial; Educational; Ecclesiastical; Marine and General.
3. AGRICULTURAL	Irrigation, Tanks, Dykes and Drainage.
4. COMMUNICATIONS	Roads; Railways,* Bridges, Navigable Canals; River Improvements, and Accommodation for Travellers.
5. MISCELLANEOUS PUBLIC IMPROVEMENTS ...	Municipal Works, Harbour Improvements; Lighthouses; Mines and Manufactories.

* Not to include Railways constructed by private or guaranteed enterprise.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE FOR PUBLIC WORKS, 1863-64.

Abstract of the Estimated Charges for Public Works for the Year from 1st May 1863, to 30th April 1864.

PART.	CLASSIFICATION.	REFERENCE TO DETAILED ESTIMATE PAGE.	ESTIMATE, 1863-64.	ESTIMATE, 1862-63.	TOTAL.	
					1863-64.	1862-63
PART I, Original Works.	Military					
	Civil Buildings					
	Agricultural					
	Communications					
	Miscellaneous Public Improvements					
PART II, Repairs ...	Military					
	Civil Buildings					
	Agricultural					
	Communications					
	Miscellaneous Public Improvements					
Establishments (vide page)						
Purchase of Plant, Tools, &c. (vide page)						
TOTAL AMOUNT OF ESTIMATE, Rs.						

NET INCREASE (OR DECREASE) IN 1863-64, Rs.

GRANTS.	ESTIMATED.	
	1863-64.	1862-63.
Imperial		
Local Funds		
TOTAL		

PART I.—DETAIL OF ORIGINAL

CLASSIFICATION.	EXECUTIVE DIVISION OR DISTRICT.	PROJECT.		
		No.	Locality.	Description.
MILITARY	Barrackpore	1	Dum-Dum	Works required to be carried out for accommodation of troops
"	"	2	Cossipore	Additions and alterations, including a new roof to the Smelting House of foundry
"	Sundry Stations	3	Sundry Places	Minor Works (the estimated cost of which is under Rs. 2,503)
CIVIL BUILDINGS	Dinapore	4	Chupprah	Building Collector's Cutcherry
"	Presidency	5	Calcutta	Constructing a new General Post Office
"	Dacca	6	Dacca	Erecting a new Electric Telegraph Office
"	Tirhoot	7	Muzufferpore	Erecting Cutcherry of Judge
"	Berhampore	8	Berhampore	Erecting a new College with out-offices
"	Cuttack	9	Cuttack	Constructing a new Church
"	Presidency	10	Calcutta	Alterations to Museum
"	Sundry Stations	11	Sundry Places	Minor Works, the estimated cost of which is under Rs. 2,500
AGRICULTURAL	24-Pergunnahs	12	24-Pergunnahs	Irrigation Canal
"	Grand Trunk Road 2nd Division	13	"	Restoring and repairing the tank around Shere Shah's tomb at Sassaram, and constructing Ghats
"	Hidgellee	14	Hidgellee	Constructing sea embankments
"	Damoodah	15	Damoodah	Enlarging sluices on Adgee Right bank
"	Sundry Stations	16	Sundry Places	Minor Works (the estimated cost of which is under Rs. 2,500)
COMMUNICATIONS	Ramghur	17	Ramghur	Constructing a branch road from Chowparum to Chuttra
"	Jessore Road	18	Hurrydospore	Constructing an iron girder bridge
"	Berhampore	19	Berhampore	Improvement of the road from Natore to the Ganges
"	Balasore	20	Balasore	Constructing masonry bridges on the Cuttack Trunk Road
MISCELLANEOUS PUBLIC IMPROVEMENTS.	Presidency	21	Calcutta	Improvement to Cooly Bazar
"	"	22	Howrah	Constructing a building for a public market

WORKS FOR 1863-64.—PART I.

AMOUNT OF ESTIMATE.	COMPUTED EX- PENDITURE TO 30TH APRIL, 1863.	ESTIMATE, 1863-64.		REMARKS OR REFERENCES.
		Amount.	Total of each Service.	
Rs.	Rs.	Rs.	Rs.	
71,283	50,000	21,283		
25,924	18,000	7,924		
9,013	6,000	3,013	32,220	
39,016	30,000	9,016		
.....	30,000	2,00,000		
3,000		3,000		
41,381	30,000	11,381		
79,471	10,000	20,000		
15,000	12,000	3,000		
20,000	5,000	15,000		
30,000		30,000	2,91,397	
75,000	22,000	53,000		
16,129	12,129	4,000		
6,03,120	2,50,000	2,00,000		
3,000		3,000		
1,18,000		1,18,000		1 lakh from Local Funds.
47,387	30,000	17,387	3,78,000	
20,470	15,000	5,470		
80,000	20,000	50,000		Local Funds.
35,034	32,000	3,034		Ditto.
70,000		50,000	75,891	
1,50,000		1,00,000	1,50,000	Ditto.
TOTAL ESTIMATE FOR ORIGINAL WORKS, Rs.			9,27,508	

PART II.—DETAIL OF REPAIRS FOR 1863-64.

EXECUTIVE DIVISIONS OR DISTRICTS.	MILITARY.	CIVIL BUILDINGS.	AGRICUL- TURAL.	COMMUNI- CATIONS.	MISCELLA- NEOUS PUBLIC IM- PROVEMENTS.	ESTIMATE.	
						1863-64.	1862-63.
Presidency Division ...							
Garrison „ ...							
Suburban Roads ...							
Barrackpoor Division...							
Nuddea Rivers ...							
Calcutta Canals and Akra							
24-Pergunnahs ..							
Dacca Division ..							
Jessore Road Division..							
Upper Assam „ ...							
Lower Assam „ ...							
Sylet „ ...							
Berhampoor „ ...							
Bhagulpoor „ ...							
Darjeeling Road ...							
Dinagepoor Road ...							
Dinapoor Division ...							
Tirhoot							
Carried forward							

PART II.—DETAIL OF REPAIRS FOR 1863-64.

EXECUTIVE DIVISIONS OR DISTRICTS.	MILITARY.	CIVIL BUILDINGS.	AGRICUL- TURAL.	COMMUNI- CATIONS.	MISCELLA- NEOUS PUBLIC IM- PROVEMENTS.	ESTIMATE.	
						1863-64.	1862-63.
Brought forward							
Patna Branch Road ...							
Grand Trunk Road, 2nd Division							
Ramghur Division ...							
Grand Trunk Road, 1st Division							
&c., &c. ..							
TOTAL							
TOTAL ESTIMATE FOR REPAIRS, Rs.							

DETAIL OF THE ESTIMATE

NUMBER.		ESTIMATE, 1863-64.	ESTIMATE, 1862-63.
1862-63.	1863-64.		
ESTABLISHMENTS.			
DIRECTION.			
<i>Chief Engineer and Secretariat.</i>			
Chief Engineer and Secretary to Government of Bengal, consolidated pay, Rs. 2,250 per mensem			
Assistant, pay and Presidency house-rent, Rs. 795 per mensem			
Clerks, salaries varying from Rs. 20 to Rs. 500 per mensem			
Duffries, from Rs. 4 to 10 per mensem			
Peons and other servants from Rs. to Rs. per mensem			
Travelling and personal allowances			
Office expenses and contingencies			
Superintending Engineers.			
Superintending Engineers, 1st Class, at Rs. per mensem			
Superintending Engineers, 2nd Class, at Rs. per mensem			
Superintendent of Works, at Rs. per mensem			
Clerks, salaries varying from Rs. to Rs. per mensem			
Peons, Duffries, and others, salaries from Rs. 5 to Rs. 10 per mensem			
Presidency house-rent for Superintending Engineer			
Travelling allowances			
Office expenses and contingencies			
Military pay and allowances of Superintending Engineer			
TOTAL FOR DIRECTION			
CONSTRUCTION.			
<i>Engineer Establishment.</i>			
Executive Engineers, 1st class, at Rs. per mensem			
Ditto 2nd class, at Rs. per mensem			
Ditto 3rd " " " "			
Ditto 4th " " " "			
Assistant Engineer, 1st class, at Rs. per mensem			
Ditto 2nd class, at Rs. per mensem			
Military pay and allowances			
<i>Upper Subordinate Establishment.</i>			
Sub-Engineers, salaries varying from Rs. to Rs. per mensem			
Supervisors, at Rs. per mensem			
Asst. Supervisors, at Rs. per mensem			
Overseers, at Rs. per mensem			
Asst. Overseers, at Rs. per mensem			
Military pay of Subordinates			
Carried forward			

FOR ESTABLISHMENTS FOR 1863-64.

NUMBER.		ESTIMATE, 1863-64.	ESTIMATE, 1862-63.
1862-63.	1863-64.		
ESTABLISHMENTS.—(continued.)			
CONSTRUCTION.—(continued.)			
Brought forward			
<i>Lower Subordinate Establishment.</i>			
Sub-Overseers, 1st class, salaries varying from Rs. 40 to Rs. 60 per mensem			
Ditto, 2nd class, Rs. 25 to Rs. 35 per mensem			
Ditto, 3rd class, " 15 to " 25 "			
<i>Office Establishment and Charges.</i>			
Clerks, salaries varying from Rs. to Rs. per mensem			
Peons, Duffries, and others, from Rs. to Rs. per mensem			
Petty Establishment, Rs. per mensem			
Draftsmen, salaries varying from Rs. per mensem			
Moonshees or Mohurrees, salaries varying from Rs. to Rs. per mensem			
Presidency house-rent to Executive Engineer and others			
Travelling allowances			
Office expenses and contingencies			
<i>Petty Establishment.</i>			
Store-keepers, salaries varying from Rs. to Rs. per mensem			
Artificers, from Rs. to Rs. per mensem			
Guards, from Rs. to Rs. per mensem			
Classees, from Rs. to Rs. per mensem			
Chowkedars, from Rs. to Rs. per mensem			
TOTAL FOR CONSTRUCTION			
ACCOUNTS.			
Controller and Examiner, from Rs. to Rs. per mensem			
Deputy Ditto, at Rs. per mensem			
Accountants, salaries varying from Rs. to Rs. per mensem			
Assistant ditto, from Rs. to Rs. per mensem			
Clerks, from Rs. to Rs. per mensem			
Peons, Duffries, and others, from Rs. to Rs. per mensem			
Travelling allowances			
Office expenses and Contingencies			
Military pay and allowances			
TOTAL FOR ACCOUNTS			
TOLL COLLECTION AND POLICE.			
Toll Collector, at Rs. per mensem			
Clerks, at Rs. per mensem			
Petty Establishments, at Rs. per mensem			
Office expenses and contingencies			
Charge for Police			
TOTAL FOR TOLL COLLECTION, &c.			
TOTAL FOR ESTABLISHMENTS			

FORM No. 2. — concluded.

GOVERNMENT OF BENGAL.

PUBLIC WORKS—MISCELLANEOUS RECEIPTS.

Detail of the probable sums to be credited to Revenue during the year from
1st May 1863 to 30th April 1864.

		AMOUNT.
Rents of Government Buildings and Lands...	...	
Tolls, Dues, and Fees	...	
Proceeds of sale of Lands and Buildings ...	...	
Proceeds of sale of Materials... ..	...	
Proceeds of sale of old Stores, &c.	...	
Profits of Mines and Manufactories	...	
&c. &c.	...	
TOTAL FOR MISCELLANEOUS RECEIPTS		

Forms for Subordinate and Executive
Engineers.

I hereby certify that the sum of Rupees _____ has to the best of my knowledge and belief been paid on account of the works stated above; and that the amount set against each work agrees with the sum shown in the Figured Abstract.

Executive Engineer.

FIGURED ABSTRACT
DAILY ACCOUNT OF EXPENDITURE ON RUTTENPOOR ROAD DURING

(A) EARTH-WORK.													
(B)													
MILE 12TH.													
MILE 6TH.													
Total.		Description of labour.		Amount.		Total.		Description of labour.		Amount.		Total.	
Days.		Coolies, at Rs. 4 per mensem ...	Chuprasses, at Rs. 5 ...	Duffadars, at Rs. 6 per mensem ...	By Contractor, at Rs. 2 per 1,000...	Bamboos, at Rs. 5 per 100 ...	Sootley, at 2 annas per seer ...	Total		By Contract, at Rs. 3 per 1,000 ...			
1	50	1,496	30	180	23,880	25	1-0-0	294 7 9					
2	50												
3	50												
4	50												
5	50												
6	50												
7	50				3,890		15						
8	50												
9	50				3,890	25	30						
10	50												
11	50												
12	50				5,620								
13	50												
14	50												
15	50												
16	48												
17	48												
18	50				7,810								
19	50												
20	50												
21	50												
22	50												
23	50												
24	50												
25	50												
26	50												
27	50												
28	50												
29	50												
30	50												
31	50												

(A) The main divisions of the estimate, as foundation, superstructure, red painting, &c., &c., should be entered here.
 (B) The minor sub-divisions of work, as excavating for foundations, plain masonry, pumping out water, &c., &c., (all

OF EXPENDITURE.

THE MONTH OF _____ 1864.

CASH ACCOUNT.

Date of payment.	Earth-work, 12th mile.	Rs.	A.	P.	Rs.	A.	P.
1st	Arrears (last month) ...	54	0	0			
9th		77	1	1			
22nd		130	12	1			
28th		58	2	6			
					819	15	8
	Materials.						
9th	700 Baskets, at Rs. 1 per 100 ...	43	12	0			
					43	12	0
					361	11	8
	Mile 16th.						
1st	Arrears (last month) ...	20	0	0			
9th		630	13	5			
22nd		912	9	7			
28th		514	9	5			
					2,078	0	5
	Materials.						
1,000	at 8 annas each	500	0	0			
					500	0	0
					2,578	0	5
	TOTAL CASH PAYMENTS				2,941	12	1
	MEMO.						
	Arrears payable.						
	Labour—Mile 12th ...	23	8	1			
					23	8	1
	" " 16th ...	58	6	0			
					58	6	0
					86	14	1

belonging to the head Foundation) masonry, scaffolding, &c., &c., all belonging to the main head Superstructure.

LIST OF ARTICLES ISSUED FROM RESERVE STOCK
OF _____ EXECUTIVE ENGINEER AT _____
DURING THE MONTH OF _____ 186 .

[illegible]

* See Abstract on last page for total charge to each work.

ABSTRACT OF FOREGOING LIST FOR TOTAL CHARGE TO EACH
DESCRIPTION OF WORK.

[To be filled in by Executive Engineer.]

DESCRIPTION OF WORKS.	AMOUNT.	DESCRIPTION OF WORKS.	AMOUNT.	DESCRIPTION OF WORKS.	AMOUNT.

CASH BOOK

OF

EXECUTIVE ENGINEER,

DIVISION.

JOURNAL OF EXECUTIVE

Dr.			May, 1864.			Cr.		
Rs.	A.	P.	31st.	Rs.	A.	P.		
			Sundries Dr. to Sundries.					
			For balances of Cash and Stores brought on charge this-day, viz. :—					
5,000	0	0	Cash. For balance in hands of Executive Engineer					
16,000	0	0	Stock account. For money value of balance of Stores brought on charge to Reserve Stock Account					
150	0	0	Assistant Engineer, C. D. Amount of standing Imprest					
150	0	0	Chunder Doss, Contractor. Outstanding advance					
400	0	0	A. Mookerjee					
200	0	0	R. Banerjee					
250	0	0	J. Stones					
			To Government of Bengal...	21,500	0	0		
			Income Tax	150	0	0		
			Road Tolls	300	0	0		
			House Rents	200	0	0		
			31st.					
10,470	0	0	Cash Dr. to Sundries.					
			For Receipts this month by Executive Engineer, per Cash Book, viz. :—					
			To Government of Bengal...	10,000	0	0		
			Income Tax	100	0	0		
			House Rents	120	0	0		
			Chunder Doss, Contractor, for recovery of advance	20	0	0		
			A. Mookerjee	40	0	0		
			R. Banerjee	70	0	0		
			J. Stones	35	0	0		
			P. Izario	85	0	0		
			31st.					
			Sundries Dr. to Cash	6,530	0	0		
			For payments by Executive Engineer, this month, per Cash Book, viz. :—					
1,250	0	0	Stock account. For purchase of stores for "Reserve Stock"					
300	0	0	B. Banerjee, Contractor, for advance					
140	0	0	A. Mookerjee					
150	0	0	J. Stones					
210	0	0	P. Izario					
400	0	0	Enlarging and Improving Rifle Butts					
700	0	0	New Magazine					
250	0	0	Construction of shed for Opium Factory					
600	0	0	Constructing two masonry bungalows					
200	0	0	Ordinary Repairs					
150	0	0	Ditto ditto					
180	0	0	Ditto ditto					
2,000	0	0	Establishment charges					
39,150			Carried forward	39,150	0	0		

ENGINEER OF DIVISION.

Dr.			May, 1864.			Cr.		
Rs.	A.	P.	...	...	...	Rs.	A.	P.
39,150	0	0	... Brought forward ...			39,150	0	0
			31st.					
			Sundries Dr. to Stock Account			1,500	0	0
			For value of Stock expended this month on undermentioned works, per Abstract of Issues from "Stock" forwarded to Controller, viz. :—					
1,000	0	0	New Magazine					
200	0	0	Repair of Roads					
300	0	0	Repairs to Cutcherry Civil Buildings					
			31st.					
400	0	0	Stock Account Dr. to Exe. Engineer, 2nd Division			400	0	0
			For value of Stock received this month in transfer from the Executive Engineer of the 2nd Division, Grand Trunk Road, as per Memorandum forwarded to Controller					
			31st.					
700	0	0	Exe. Engr., Burdwan Division Dr. to Stock Account			700	0	0
			For value of Stores, issued this month in transfer from "Stock" to the Executive Engineer of Burdwan Division, as per Memorandum transmitted to Controller					
			31st.					
			Sundries Dr. to Sundries.					
			For work completed by the undermentioned Contractors in satisfaction of advances received by them :—					
90	0	0	Repairs to Guard-room Military					
110	0	0	Repairs to Kutcherry Civil					
			To J. Stones, Contractor...			90	0	0
			P. Izario, ditto			110	0	0
41,950	0	0	[The following annual Entries will be necessary for writing off the expenditure upon "Service Accounts" at the close of the financial year.]			41,950	0	0
			Government of Bengal Dr. to Sundries.					
			For Annual Write off, of expenditure incurred on account of the year 1864-65, as show in several monthly Accounts, forwarded to the Controller, viz. :—					
			To enlarging and improving Rifle Butts. Military					
			New Magazine. ditto					
			Construction of shed for Opium Factory.					
			Civil Buildings					
			Construction of two masonry bungalows.					
			Agricultural					
			Repairs of Roads. ditto					
			Repairs. Civil Buildings					
			Ditto ... Agricultural					
			Ditto. Communications					
			Establishment charges					
			Sundries Dr. to Government of Bengal.					
			For transfer of amount received during the year on the following Accounts, and appropriated in aid of Public Works expenditure, viz. :—					
			Income Tax					
			House Rents					
			Road Tolls					

The several Accounts then remaining open in the Ledger of the Executive Engineer would be closed by Debit or Credit to "Balance Account."

REGISTER OF WORKS AND REPAIRS—3RD SECTION.

REGISTER OF WORKS AND REPAIRS
ORIGINAL PETTY WORKS AND PETTY REPAIRS (NOT EXCEEDING 100 RUPEES.)

CLASS.

DESCRIPTION OF }
WORK ... }

DEPARTMENT

CLASS

DESCRIPTION OF }
WORK ... }

[illegible][illegible]

ACCOUNT CURRENT OF CAPTAIN _____,
WITH THE CONTROLLER OF
FOR THE MONTH

SCHEDULE.	PARTICULARS.	AMOUNT.			POSTED IN CENTRAL BOOKS.
		Rs.	A.	P.	
	Balance from last month ...	15,150	0	0	
	Advance from Civil Treasury, viz. :—				
	10th May ...	5,000	0	0	
	17th „ ...	1,287	0	0	
	23rd „ ...	5,000	0	0	
		11,287	0	0	
a	Income Tax ...	100	0	0	
b	Rents of Bungalows, &c. ...	1,650	0	0	
c	Sale of old Stores ...	7,120	0	0	
d	Advances to Contractors repaid ...	1,476	0	0	
	TOTAL	36,783	0	0	

N. B.—This Account is to be signed by the Accountant.

Dated _____ 186 .

(42)

EXECUTIVE ENGINEER, DINAPOOR DIVISION,
PUBLIC WORKS, BENGAL.
OF MAY 1864.

SCHEDULE.	PARTICULARS.	AMOUNT.			POSTED IN CENTRAL BOOKS.
		Rs.	A.	P.	
A	Original Works ...	16,750	0	0	
B	Repairs, Military ...	1,460	0	0	
	„ Civil Buildings ...	1,310	0	0	
	„ Agricultural ..	754	0	0	
	„ Communication ...	1,756	0	0	
	„ Miscellaneous Public Im- provements ..	567	0	0	
		5,847	0	0	
C	Establishment ...	2,000	0	0	
D	Purchase of Tools, Plant, &c. ...	954	0	0	
E	Advances to Contractors ...	800	0	0	
F	Reserve Stock account of Executive Engineers for Stores purchased ...	1,242	0	0	
	TOTAL PAYMENTS	27,593	0	0	
	Balance in hands (as per detail on the other side.)	9,190	0	0	
	TOTAL	36,783	0	0	

and approved by the Executive Engineer.

Accountant.

Executive Engineer.

(43)

HALF-YEARLY STORE RETURN OF TOOLS, PLANT, MACHINERY,
INSTRUMENTS, AND OFFICE FURNITURE.

[illegible]

This is to certify that the entries in the Cash Book for the month of _____ 186
(of which this is an abstract) have all been correctly made, and that the balance shown
therein agrees with the balance in this account; also that I have counted the cash balance
in my chest, and find that it corresponds with the above.

Executive Engineer.

[illegible]

NAME OF CONTRACTOR.	BUDGET HEAD OF SERVICE TO WHICH CHARGEABLE, AND DESCRIPTION OF WORK.	RATE.	QUANTITY.	MEASUREMENTS.	AMOUNT.	CONTRACTOR'S RECEIPT.

Certified as correct.

_____ officer by whom the measurement was taken.

DESCRIPTION OF WORK _____
BUDGET APPROPRIATION _____ YEAR _____ ITEM OF ESTIMATE, NO. _____

DESCRIPTION OF WORK.	DETAILS OF MEASUREMENT OF PARTICULARS OF SUPPLY.	RATE.	AMOUNT.			TOTAL.		

Certified that the within claim is correct, that the measurements have been made by me,
and that the work has been satisfactorily performed.

APPROVED.

*Assistant Engineer
or Subordinate in charge of the Work.*

Executive Engineer.

Total amount of Contract								
Amount of payments:								
1st payment			186					
2nd "			"					
3rd "			"					
4th "			"					
5th "			"					
6th "			"					

CONTROLLER'S ABSTRACT BOOK OF CASH RECEIPTS IN
MONTH OF

DIVISION OR STATION.	ADVANCES FROM TREASURY OR BANK.	MISCELLANEOUS RECEIPT HEADS.				TOTAL MIS- CELLANEOUS RECEIPTS.
		Income Tax.	Ferry Tolls.	House-rent		
Presidency Division ...						
Garrison Engineer ...						
Suburban Roads ...						
Barrackpoor Division ...						
Nuddea Rivers ...						
Calcutta Canals and Akra						
24-Pergunnahs ...						
Dacca Division ...						
Jessore Road Division ...						
Upper Assam "						
Lower Assam "						
Sylhet Division ...						
Berhampoor Division ...						
Bhagulpoor "						
Darjeeling Road ...						
Dinagepoor Roads ...						
Dinapore Division ...						
Tirhoot "						
Patna Branch Road ...						
Grand Trunk Road 2nd						
Division ...						
Ramghur Division ...						
Grand Trunk Road 1st						
Division ...						
Damoodah Division ...						
Midnapoor "						
Tamlook "						
Hidgelee "						
Burrakur Bridge Division						
Balsore Division ...						
Cuttack "						
Mahanudy "						
Pooree "						
TOTAL FOR MONTH						

FORM No. 19. — See Paras. 120 to 125 of Report.

CONTROLLER'S ABSTRACT BOOK OF CASH PAYMENTS
MONTH OF

[illegible]

FORM No.18 — See Paras. 120 to 125 of Report.

"ACCOUNTS CURRENT" OF EXECUTIVE ENGINEERS OF BENGAL.

DEPOSITS.	ADVANCES TO CON- TRACTORS, (RE-PAID.)				TOTAL RE- CEIPTS IN ACCOUNT CURRENT.	NAME OF EXECUTIVE ENGINEER.	POSTED IN CENTRAL OFFICE.

FORM No. 19. — See Paras. 120 to 125 of Report.

BY EXECUTIVE ENGINEERS OF BENGAL PRESIDENCY.

[illegible]

ABSTRACT BOOK OF STORES ISSUED FROM "STOCK"									
MONTH OF _____ DIVISION _____ BENGAL PRESIDENCY.									
DISTRICT OR DIVISION.	ORIGINAL AND MINOR WORKS (DETAILED ON EXECUTIVE ENGINEER'S MONTHLY STATEMENT.)	REPAIRS.					TOTAL VALUE OF STORES EXPENDED.	NAME OF EXECUTIVE ENGINEER.	POSTED IN LEDGER OF CONTROLLER.
		1 Military.	2 Civil Buildings.	3 Agricultural.	4 Communications.	5 Miscellaneous Public Improvements.			

JOURNAL OF CONTROLLER OF BENGAL.

DR.			MAY, 1864.			CR.		
Rs.	A.	P.	OPENING ENTRIES.			Rs.	A.	P.
			Sundries	Dr.	to Sundries.			
			For balance brought on charge this day, viz. :—					
1,01,620	0	0	Government of Bengal...					
			For balance of amount remaining to be drawn on Budget grants for 1863-64 ...					
4,000	0	0	Advances to Contractors (outstanding) ...					
3,000	0	0	Captain A. B., Executive Engineer, Presidency Division (Cash account) ...					
10,000	0	0	Captain C. D., Executive Engineer, Dinapoor...					
7,000	0	0	Captain E. F., Executive Engineer, Burdwan...					
5,000	0	0	Captain G. H., Executive Engineer, Grand Trunk Road, 2nd Division ...					
50,000	0	0	&c. &c.					
			To Budget grants 1863-64			1,75,620	0	0
			For saving on grants of year to be surrendered					
			To Local Grants			1,06,000	0	0
			For balance unexpended on grants of previous year ...					
			To Deposits			2,000	0	0
			1st.					
			Sundries	Dr.	to "Reserve Stock" (balance account)	6,00,000	0	0
			For value of stores forming the "Reserve Stock" of this Presidency in charge of the several Executive Engineers, viz. :—					
40,000	0	0	Stock Account of Captain A. B., Executive Engineer, Presidency Division ...					
60,000	0	0	Stock Account of Captain C. D., Executive Engineer, Dinapoor ...					
50,000	0	0	Stock Account of Captain E. F., Executive Engineer, Burdwan ...					
70,000	0	0	Stock Account of Captain G. H., Executive Engineer, Grand Trunk Road, 2nd Division ...					
3,80,000	0	0	&c. &c.					
			1st.					
30,90,000	0	0	Government of Bengal	Dr.	to Sundries.			
			For amount granted for Public Works Expenditure in this Presidency for the current year as detailed in Budget Estimates					
			To Budget Grants 1864-65			30,00,000	0	0
			Local Grants			90,000	0	0
			1st.					
1,75,620	0	0	Budget Grants 1863-64	Dr.	to Govt. of Bengal	1,75,620	0	0
			For net saving on grants for that year as shown on annual account of expenditure now written off.					
...	...	...	Carried forward			...	...	...

JOURNAL OF CONTROLLER OF BENGAL.—continued.

DR.			MAY, 1864.			CR.		
Rs.	A.	P.	 Brought forward	Rs.	A.	P.		
ORDINARY MONTHLY ENTRIES.								
31st.								
Sundries Dr. to Sundries.								
For receipts this month by Executive Engineer as shown in their cash accounts, per Abstract Book, viz:—								
15,000	0	0	Captain A. B., Executive Engineer, Presidency Division					
12,000	0	0	Captain C. D. Executive Engineer, Dinapoor Division					
25,000	0	0	Captain E. F. Executive Engineer, Patna Division					
8,000	0	0	Captain G. H., Executive Engineer, Grand Trunk Road, 2nd Division					
1,55,000	0	0	&c. &c. &c.					
			To Government of Bengal	200,000	0	0		
			For cash received from Civil Treasuries, &c.					
			To Miscellaneous Receipts	15,000	0	0		
31st.								
Sundries Dr. to Sundries.								
For Payments this month, as shown in cash accounts of the Executive Engineers of this Presidency per Abstract Book, viz:—								
1,40,000	0	0	Original Works					
20,000	0	0	Repairs					
8,000	0	0	Establishments					
4,000	0	0	Tools, Plant, Machinery, &c.					
6,000	0	0	Advances to Contractors					
4,000	0	0	Stock Account of Captain A. B., Executive Engineer, Presidency Division					
5,000	0	0	(For purchase of reserved stores for stock)					
73,500	0	0	Ditto of Captain E. F., Executive Engineer, Patna Division					
			&c. &c. &c.					
			To sundry Executive Engineers (as per detail in Abstract)	2,66,500	0	0		
31st.								
Sundry Works Accounts Dr. to Sundries.								
For issues of stores from reserve stock this month for sundry works, as per Abstract Book, viz:—								
8,000	0	0	Original Works					
4,000	0	0	Repairs					
			To stock account of Captain A. B., Executive Engineer, Presidency Division	1,400	0	0		
			To stock account of Captain C. D., Executive Engineer, Dinapoor Division	800	0	0		
			To stock account of Captain E. F., Executive Engineer Patna Division	1,000	0	0		
			&c. &c. &c.	8,500	0	0		
			Carried forward					

JOURNAL OF CONTROLLER OF BENGAL.—concluded.

Dr.		MAY, 1864.		Cr.	
...	...	...	... Brought forward ...	...	...
ANNUAL ENTRIES.					
Miscellaneous Receipts Dr. to Government of Bengal					
For transfer of amount of receipts on account of					
Income Tax, Ferry Funds, sale of stores, &c.,					
credited in cash accounts of Executive En-					
gineers, during the year and appropriated in					
aid of Public Works expenditure ...					
Write off of expenditure to Grants of the year:—					
Sundries Dr. to Sundries.					
For expenditure on account of Public Works for					
this Presidency for the year 1864-65, as shown					
in the Annual Account rendered to the					
Accountant General; now written off, viz.:—					
Budget Grants 1864-65					
For expenditure defrayed out of Budget Grants					
of year					
Local Grants					
For expenditure defrayed out of Local Grants ...					
Reserve Stock (Balance Account)					
For issues out of Reserve Stock in excess of					
purchases for stock during the year ...					
To ORIGINAL WORKS... ..					
Military.					
For Accommodation for Troops at					
Dum-Dum					
„ Lightning Conductor at Fort...					
Civil Buildings.					
For Constructing Post Office (new) at					
Presidency					
„ Ditto Record Room for Collec-					
torate at Patna					
„ Ditto new Court House, Calcutta					
„ Ditto new Cutcherry for Judge,					
Tirhoot					
Agricultural.					
For Embankments, Hidgellee ...					
Communications.					
For Metalling Road, Berhampoor..					
„ Constructing Branch Road,					
Ramghur					
To REPAIRS					
For repairs, Military					
„ Ditto, Civil Buildings					
„ Ditto, Agricultural					
„ Ditto, Communication					
„ Ditto, Miscellaneous Public					
Improvements					
To ESTABLISHMENTS					
To TOOLS, PLANT, MACHINERY, &c.					

The balances on the accounts then opened in the Controller's Ledgers at the end of the year which will have to be carried to the next year's Books, should be closed by Credit or Debit to "Balance Account."

(58)

(59)

(60)

Date _____

Controller, Public Works Department, Bengal.

(61)

R

Value of Stores issued on works during the year, and included in the	...	...	...	...	2,04,190
Expenditure shown in foregoing Account	...	...	...	...	<u>5,95,810</u>
Present value of Stores in " Reserve Stock"	...	...	...	...	<u><u>5,95,810</u></u>

Memorandum of Miscellaneous Receipts Credits in Accounts of Public Works
Officers at this Presidency during the year, and appropriated in aid of Expenditure.

Presidency during the year, and appropriate					Rs.
Income Tax	...	...	..	...	12,000
Ferry Funds	...	..	..	...	7,000
Road Tolls	...	..	...	...	2,500
House Rents	..	...	...	...	4,000
Sale of Stores	...	...	...	..	16,000
					<hr/>
					41,000

BALANCE SHEET.

Showing the Ledger Balances on the 30th April 1865, the date of closing the preceding Account.

No. OF LEDGER ACCOUNT.	DESCRIPTION.	Dr.		Cr.	
		Rs.	A. P.	Rs.	A. P.
1	GOVERNMENT OF BENGAL. For balance of amount remaining to be issued out of Grants of the year 1864-65	2,85,410	0 0		
	LOCAL GRANTS.				
1	For balance unexpended out of amount allotted by Government of Bengal	...	...	1,13,850	0 0
	DEPOSITS.				
1	For balance of amount of Deposits received and kept on record	...	...	5,000	0 0
	CASH ACCOUNTS OF EXECUTIVE ENGINEER.				
34	For cash balances in hands of the several Executive Engineers of the Presidency at this date ...	1,99,400	0 0		
	ADVANCES TO CONTRACTORS.				
1	For amount outstanding on account of small ad- vances to Contractors by Executive Engineers ...	5,600	0 0		
	STOCK ACCOUNT OF EXECUTIVE ENGINEERS.				
34	For debit balances remaining at this date... ..	5,95,810	0 0		
	RESERVE STOCK (BALANCE ACCOUNT.)				
1	For value of Stores forming the "Reserve Stock" in the several Divisions or Districts of Bengal Presidency at this date	...	...	5,95,810	0 0
	BUDGET GRANTS, 1864-65.				
	For net (available) balance of Budget Grants for year as shown on foregoing Accounts	...	...	3,71,500	0 0
		10,86,250	0 0	10,86,250	0 0

Appendix to FORM No. 25 — See Para. 126 of Report.

ORIGINAL WORKS,

CLASSIFICATION.	EXECUTIVE DIVISION OR DISTRICT.	PROJECT.		
		Locality.	No. of Work.	Description.
MILITARY ...	Barrackpoor ...	Dum-Dum ...	1	Accommodation for Troops ...
	" ...	Cossipoor ...	2	New room to Smelting House of the Foundry
	Presidency ...	Fort William ..	3	Lightning Conductors to Maga- zines
	Sundry Stations	Sundry Places..	4	Minor works under Rs. 2,500 ...
				TOTAL MILITARY
CIVIL BUILD- INGS ...	Dinapoor ...	Dinapoor ' ...	5	Building Collector's Cutcherry ...
	Presidency ...	Calcutta ...	6	Constructing a General Post Office
	Dacca ...	Dacca ...	7	Erecting a new Electric Telegraph Office
	Tirhoot ...	Mozufferpoor..	8	Erecting Cutcherry for Judge ...
	Berhampoor ...	Berhampoor ...	9	Erecting a new College with Out- Offices
	Cuttack ...	Cuttack ...	10	Constructing a new Church ...
	Presidency ...	Calcutta ...	11	Alterations to the Museum ...
	Sundry Stations	Sundry Places..	12	Minor works under Rs. 2,500 ...
				TOTAL CIVIL BUILDINGS
AGRICULTURAL	24-Pergunnahs	Mutlah ...	13	Canal for Irrigation
	Grand Trunk Road, 2nd Di- vision ...		14	Restoring the Tank at Shere Shah's Tomb
	Ilidgellee ...	Ilidgellee ...	15	Constructing Sea embankment ..
	Damoodah ...	Damoodah ...	16	Enlargement of Sluices on Adjee Banks
	Sundry Stations	Sundry Places..	17	Minor works under Rs. 2,500 ...
				TOTAL AGRICULTURAL
				Carried forward

PART I.

[illegible]

ORIGINAL WORKS,

CLASSIFICATION.	EXECUTIVE DIVISION OR DISTRICT.	PROJECTS.		
		Locality.	No. of Work.	Description.
COMMUNICA- TIONS.				Brought forward
				TOTAL COMMUNICATIONS
MISCELLANEOUS PUBLIC IMPROVEMENTS.				
				TOTAL MISCELLANEOUS IMPROVE- MENTS
				TOTAL ORIGINAL WORKS

PART I—*continued.*

[illegible]

	CLASSIFICATION.	DETAIL.
	MILITARY ...	Accommodation for Troops
	CIVIL BUILDINGS {	Land and Miscellaneous
		Customs... ..
		Opium
		Post Office
		Electric Telegraph
		Police and Court Houses
		Jails
	AGRICULTURAL {	Irrigation Canals
		Tanks and Dykes
		Drainage
	COMMUNICATIONS {	Metalled and unmetalled Roads
		Bridges and Boat Bridges
		River Improvements
		Accommodation for Travellers... ..
	MISCELLANEOUS PUBLIC IMPROVEMENTS. {	Municipal Works
		Harbour Improvements
		Lighthouses
		Mines
		Manufactures
		TOTAL

PART II.

[illegible]

ESTABLISHMENTS.

73

	SALARIES AND ALLOW- ANCES.	OFFICE EXPENSES AND CON- TINGEN- CIES.	TOTAL.	BUDGET GRANTS.	MORE THAN GRANTS.	LESS THAN GRANTS.
DIRECTION.						
Chief Engineer ...						
Superintending Engineer...						
CONSTRUCTION.						
Engineer Establishment ..						
Upper Subordinate „						
Lower „ „						
Office Establishment ...						
ACCOUNTS.						
Establishment, &c. ...						
TOLL COLLECTION AND POLICE.						
Establishment, &c. ...						
TOTAL ESTABLISHMENTS						

TOOLS, PLANT, MACHINERY, &c.

Tools ...						
Plant ...						
Machinery ..						
Instruments ...						
Office Furniture ...						
TOTAL TOOLS, PLANT, &c.						

*APPENDIX to Report of Commission of Enquiry
into the system of Public Works Accounts,
containing SPECIMEN FORMS of
ACCOUNTS, &c.*

Dated 27th Feb., 1864.

*Report of the Commission of Enquiry into the System of
the Public Works Accounts.*

INTRODUCTION.

INTRODUCTION.

The Government of India having desired that the services of Mr. M. H. Foster, H. M's. Assistant Paymaster General, and of Mr. H. W. S. Whiffin, one of the Assistant Accountants General of the War Office, should be placed at their disposal to assist in the investigation of the Accounts' system of the Public Works Department in India, and to advise that Government as to any change which should be made therein; those gentlemen, with the consent of the Home Government, proceeded to India and reached Calcutta on the 30th October 1863.

English Commissioners appointed.

2. Shortly after their arrival, Major G. Chesney, Inspector General of Public Works Accounts, was associated with them, and the three Commissioners at once commenced a searching enquiry into the system and practice pursued in controlling and accounting for Public Works expenditure.

Inspector General of Public Works Accounts associated with the Commission.

3. The Commissioners, having obtained a large amount of information, which was readily offered to them at the Head Quarters in Calcutta, deemed it advisable to pursue their enquiries in the actual localities where the expenditure is incurred.

Enquiries at Calcutta.

4. For this purpose they visited a variety of districts in the several Provinces of Bengal, Oudh, North West, and Punjab, closely examining in full detail the account work performed in a large number of offices under the charge of Executive Engineers. In doing so, they had, in most instances, the valuable assistance of the Controllers and of several of the Superintending Engineers of those Provinces. They also had the advantage of inspecting the Central Offices of Account at Lucknow and Agra.

Tour of investigation in the Provinces.

5. It is right to state that, from every officer in the service, from the highest to the lowest, a most ready desire to co-operate with the Commissioners was evinced on every occasion.

Ready co-operation with Commission.

6. Before entering more closely into the subject, the two English Commissioners desire to record their opinion of the very satisfactory progress which has evidently been made within the last few years in the Provinces they have

Progressive improvements in accounts.

INTRODUCTION.

visited, in bringing the accounts of the department into order and regularity. Arrears of long standing have been in most instances brought up to date, punctuality is enforced, the audit is rapid, and retrenchments are now comparatively rare.

Have facilitated present enquiry.

7. Much remains to be done, and important changes will be proposed; but had not the way for these further improvements been thus prepared, the task allotted to the Commissioners would have been much more difficult.

Commissioners joined by their colleagues from Bombay and Madras.

8. On their return to Calcutta, the above-named Commissioners were joined by their colleagues from Bombay and Madras, viz., Lieutenant Colonel W. Kendall, R. E., the Auditor of P. W. Accounts, Bombay, and Captain J. G. Ryves, R. E., lately Officiating Under Secretary to Government, Public Works Department, Madras, who have brought to the Commission a knowledge of the duties of the Department as conducted in those Provinces; and Lieutenant Colonel C. V. Wilkieson, R. E., the Controller of Public Works Accounts, Madras, has also by his presence afforded the Commission a clear view of the Accounts' system pursued in the Central Office at Madras.

Enquiry directed principally to the system in force under Government of India.

9. There are considerable differences in the mode in which Public Works Accounts are administered in the Provinces immediately under the Government of India, in Madras, and in Bombay. In order to avoid dealing with each Province separately we have, in making our recommendations, treated the subject generally with reference to the system in force in Bengal and other provinces under the Government of India, and having once established what would be the most applicable for the whole of India, it will not be difficult for each Province to adapt its accounts to the approved uniform system laid down. We regret that want of time has prevented the Commission from personally investigating the Accounts' system in the Madras and Bombay Presidencies.

10. With these few preliminary remarks, we will at once proceed with our report.

Division of subject.

11. The main subjects of our enquiry may be divided under the following heads:—

- 1st.—Direction, Control, &c.
- 2nd.—Budget Estimates.
- 3rd.—Works Estimates.
- 4th.—Stores.
- 5th.—Accounts and Audit.
- 6th.—Miscellaneous.

I.—DIRECTION, CONTROL, &c.

DIRECTION & CONTROL.

12. Imperial questions relating to Public Works are dealt with in the Office of the Secretary to the Government of India, in conjunction with the local Public Works Secretariats. One of the Under Secretaries in the former Office is also Inspector General of Public Works Accounts.

Direction.

13. In Madras and Bombay, the head of the Department is the Public Works Secretary, who in Bombay also exercises the powers of Chief Engineer; in every other Province, the Chief Engineer acts as Secretary to the Provincial Government in Public Works matters. Under him in the larger Provinces are Superintending Engineers having local charge of Circles, consisting of several divisions, in each of which an Executive Engineer carries out such public works as may be sanctioned.

Chief Engineer.

Supdg. Engineers.

Executive Engineers.

14. The Executive Engineers send up their accounts and those of their subordinates to a Central Office, which is in charge of a Controller, and in this office the accounts are audited and abstracted. The Annual accounts are submitted to the Deputy Auditor and Accountant General of the Province for comparison with the Budget grants, by whom they are furnished to the Auditor and Accountant General for India, who compares the expenditure of the several Provinces against their Budget grants, and records them in the Imperial Books.

Controller.

Deputy. Auditor and Accountant General.

Auditor and Accountant General.

15. The Budget Estimates and Accounts of the several Provinces are dealt with by the Imperial Government separately, and are not brought together under one general view.

Budget Estimates and Accounts.

16. Under this system, the Finance Department remains necessarily in the dark as to the progress of expenditure in the Public Works Department, until after the close of the financial year; and can only arrive at a vague estimate of the amount that is being spent, from month to month, by ascertaining the issues for this service from the public Treasuries, from the Banks, or from other sources.

Want of information as to progress of expenditure.

17. This is an unsatisfactory mode of dealing with finance, and one likely to lead to serious miscalculations; and this is the course pursued with regard to expenditure which amounts to several millions sterling per annum.

Leads to miscalculations.

18. In order that these defects may be remedied we recommend that an Accountant General should be added to the staff of the Public Works Department of India. The importance of the department seems sufficient to justify

Appointment of Accountant General for Public Works recommended.

DIRECTION & CONTROL. such an appointment, and by consolidating it with that of Inspector General of Public Works Accounts, the additional cost would not be much.

Record of monthly expenditure.

19. The expenditure of each Province having been audited and passed by the Local Authorities, on account of it should be rendered should flow up monthly to the Public Works Accountant General, in a classified form under defined heads, upon statements signed by the Controllers of the respective Provinces.

Result to be furnished to Financial Department.

20. The Accountant General would then gather up from these statements the total Imperial expenditure month by month, and transmit the result under such heads as may have been agreed upon, to the Finance Department, which would then always have before it a clear view of the progress of expenditure under the several classes of works.

Besides exercising the present functions of the Inspector General, it should also be the duty of this officer, when the several Provincial Budget Estimates have been passed by the Supreme Government, to bring them into an uniform shape and prepare an abstract of them under the same heads as those under which the expenditure is to be recorded.

Comparison of expenditure with grants.

21. This would allow of an useful comparison of the total expenditure with the total Budget grants.

Independent action of local Governments not interfered with.

22. An arrangement of this nature would not in the slightest degree interfere with the independent action of the Local Governments, but would afford to the Supreme Government a ready means of having always at its command valuable financial information.

Accountant General to be conversant with accounts.

23. It is of course most important that the Accountant General should always be an officer thoroughly conversant with accounts, and it will be desirable that the Financial Department, with whom he will be in constant communication, should have a voice in the appointment.

Might be combined with Inspector General who should cease to be Under Secretary to Government.

24. Should it be decided that the office of the Accountant General and of the Inspector General should be combined, it will be desirable that this officer should relinquish the post of Under Secretary to Government, and should hold a more independent position under the Public Works Department.

Accounts rendered to Deputy Auditors and Accountant General to cease.

25. As under the proposed arrangement, the Public Works accounts would be sent by the Controllers direct to the Public Works Accountant General, the present accounts rendered through the Deputy Auditor and Accountant General to the Auditor and Accountant General at Calcutta for audit, would naturally cease. The Controllers would still

render to the Local Governments such returns as they may require. **DIRECTION & CONTROL.**

Control over Executive Engineer.

26. In Bengal and the other Provinces under the Government of India, the control over the Executive Engineers is of two kinds; as regards the execution of works, they are under the supervision of the Superintending Engineer; as regards their accounts they are under the Controller. In Bombay the Superintending Engineer is bound to inspect the accounts of the Executives, the Controller merely auditing the Bills for completed works. In Madras the system lately introduced is open to changes which we understand are under consideration, but the mode of dividing the Presidency into ranges which, under control, as regards works and accounts, of a Superintending Engineer, are placed under the charge of officers, varying in rank from a 1st Class Executive Engineer to a Supervisor, one as independent as the other, does not appear to be conducive to an effective check over expenditure. We are informed of a case where an officer having less than Rs. 150 per month salary has charge of a monthly expenditure of about Rs. 6,000, whilst another highly paid officer, with a salary of Rs. 900 per month, has charge of a range where the expenditure does not average one-third of that sum. The system of having larger districts under an experienced Engineer, and placing the lower officers in subordination to him, seems more likely to secure efficiency.

Distribution of duties.

27. There is one point relating to control upon which there is considerable difference of opinion. It is that which refers to the question of the check exercised over the rates at which Executive Engineers are carrying out their work. In the Provinces immediately under the Government of India, the practice has been for the Controller to abstract the accounts and work out rates, and to call for explanation from the Executive during the progress of a work, whenever he conceives a rate to be excessive. In Madras the exercise of this check is left to the Superintending Engineer, and in Bombay the control over rates and the responsibility of keeping them within the estimate is thrown entirely upon the Executive Engineer, the check upon him consisting in the inspections of the Superintending Engineer and of the Auditor, and in the knowledge that if the rate is beyond what is proper, the estimate will be exceeded and the final bill will bring the fact sufficiently to notice. The Bombay Auditor contends that this system has worked well in that Province, and that it saves the Executive Engineer from much correspondence in giving needless explanations to the Auditor who has no local knowledge of the

Check upon rates.

Abstracting the accounts by Controller.

Practice in Madras and Bombay.

DIRECTION & CONTROL. circumstances which affect these rates, and he much deprecates any change which would weaken the personal responsibility which is now thrown on the Executive officer.

Practice in other parts of India.

28. The Inspector General, on the other hand, and many of the officers connected with the system of Public Works Accounts in force in the provinces immediately under the Government of India, attach importance to the control exercised over the rates by the Central Office. They consider it useful that the Controller should bring the fact to the notice of the Executive Engineer during the progress of the work, whenever the rates are such as to lead the Controller to suppose that the estimate will be exceeded.

Check by comparing different rates.

29. By having all the rates before him, the Controller is also able, by comparison of one division against another, to point out to the Superintending Engineer such rates as appear to him to be needlessly high.

This control of no great value.

30. The majority of the Commission do not place much reliance upon this control. Minor works are generally completed before the Controller can bring his check to bear upon the expenditure on the work. He can have no knowledge of the local circumstances affecting the rates of the several divisions; much unnecessary correspondence is involved, and the Executive Engineer is led to trust to the Controller rather than to his own vigilance and care. They incline to believe that the best system is to throw the responsibility of working within the estimate upon the Executive Engineer. His books showing the rate at which he is working, would be open to the inspection of the Superintending Engineer, who on the spot could exercise a real control. The new Budget system under which it becomes desirable that the Controller's audit should be upon purely cash transactions, to the exclusion of demands payable, also tends to remove from him the duty of controlling the work done by a check upon the rates.

Superintending Engineer should check on spot.

Abstracting Accounts to be transferred to Executive Engineers.

31. Whether the check by the Controller upon rates be maintained or not, the commission is unanimous as to the propriety of transferring the duty of abstracting the accounts and ascertaining the rates from the Central Offices where it has hitherto rested, to the offices of the Executive Engineers.

Central Offices.

32. When the accounts were in arrear and in great disorder, and no trained accountants were available in the Provinces, the Central Offices were of the greatest use in introducing regularity and systematic accounts, but there are grave objections to the present mode of dealing with these accounts, which render it desirable that some change should be carried out. Under the system now in force, the Executive

Change now desirable.

Engineer sends to the Central Office all the day books and other monthly accounts of his own office, and of those of his subordinates; and in the Controller's department they are worked up into shape, and the rates at which work is being done are thrown out into special columns of the abstracts which are there prepared. These abstracts are then transmitted with lists of queries, corrections, and retrenchments, if any, to the Executive Engineer for his information. This information, however, seldom reaches him until a month or six weeks after the work has been done to which it relates; the Executive Engineer is, in the mean time, in the dark regarding his accounts, the points brought to his notice reach him too late to be of much use, and the advantage of the check is thus in a great measure lost.

Information furnished too late to be of use.

33. The removal from the Executive Engineer of the responsibility of recording and watching expenditure as the work proceeds, tends also to make him more indifferent as to results which are looked after for him by a superior authority. An immense mass of documents and voluminous returns have to be prepared and sent to the Central Office, all of which might be more concisely dealt with on the spot.

Present Practice weakens responsibility.

Increases number of Returns.

34. We, therefore, taking all these points into consideration, recommend that the responsibility of preparing the accounts and of abstracting and checking the rates shall be thrown upon the Executive Engineer; but as his time and attention should not be too much diverted from his still more important executive duties, a competent Accountant should be appointed to keep the accounts of each Division, whose duty it should be to check, control, and record at the Head Quarters of the Division, the whole accounts of such Division, including those of the subordinates; to abstract the rates, and to keep the books and accounts in such a form that the Engineer should always have before him the fullest information as to the progress of the works, of the expenditure, and of the rates at which he is working.

Executive Engineer should abstract his own accounts.

Assisted by an Accountant who should keep accounts and furnish information to Executive Engineer.

35. As the business of the Central Offices would be much reduced by the changes proposed, a certain number of Accountants and clerks, well versed in the mode of keeping and abstracting accounts, would become available for these posts in the Provinces; and, for the minor divisions, a competent Accountant could be temporarily detached from Head Quarters to instruct one of the clerks in the Executive Engineer's office in the mode of keeping the books and preparing the accounts, of which forms for guidance will be given.

Accountants at Central Office available for this duty.

36. By making the redundant staff thus available the additional cost will probably not be large, or of much moment

Additional cost would be small.

DIRECTION & CONTROL. in comparison with the increase of efficiency which it is expected will result to the service; it will however be necessary to carry out the proposed changes with due caution, and gradually as trained men become available for the Divisional offices. Interchanges amongst the Accountants should also occasionally be made between the Divisional and the Central Offices for the purpose of teaching and keeping up uniformity of system.

Accountant would owe allegiance to Controller.

37. The Accountant, although in discipline under the control of the Engineer, should, as regards accounts form one of the body of Accountants owing allegiance to the Controller, and should be responsible for the correctness and regularity of the accounts.

Would assist in controlling expenditure.

38. This arrangement would keep the expenditure under the continuous review of the Executive Engineer, and warn him in good time against the danger of exceeding the estimate; but should it be thought desirable, it might be permitted in those Provinces where the practice of a central check upon rates is now in force, that Engineers should transmit to the Controller a monthly statement of the rates at which they are working, until the new system has been fully established, and further experience will have shown whether the return may not with advantage be dropped. Its introduction into the other Presidencies is not recommended.

Check upon the cost of materials.

39. It may further be observed that, as it is intended that the Abstract of the Estimate shall show the rates at which materials for works have been valued, the Controller will be able to keep an useful check upon this portion of the expenditure by a comparison of the actual cost of the articles, as shown in the Engineer's Account Current, with value at which they were rated in the estimate.

Supervision and Inspection of the Divisional Accounts by Controller.

40. Some fears have been expressed that unless an Executive Engineer is obliged to furnish Returns to the Controller, he will allow his books, from which these Returns would have to be prepared, to fall into arrear; but this difficulty might be met by carrying out personal inspections by the Controller or his Deputy, as frequently as possible, as has already been ordered, and by detaching occasionally one of the principal Accountants for the special duty of locally examining and reporting upon the Divisional Accounts. These periodical inspections should be duly recorded in the Office Books of the Division.

Appointment and promotion of Controllers.

41. Another point of much importance, as affecting the control over the Public Works Accounts, has relation to the appointment and promotion of the Controllers placed in charge of the Central Offices.

DIRECTION & CONTROL. 42. The present Deputy Auditors and Accountants General form, under the Financial Department, one body, subject to transfer and promotion from class to class, or from Province to Province; much advantage would accrue from a similar system of classification and of transfer and promotion being applied to the Controllers and Deputy Controllers throughout the whole country.

Promotion from class to class and Province to Province.

43. Encouragement would be held out to active and zealous public servants by the hope of rising from a minor post to a more important one in a larger Province. A succession of men well trained in audit duties would be secured; improvements in the mode of administration and control would be circulated from Province to Province, and by no other means could uniformity of system, as far as such may be desirable, be secured. Where a variety of Provincial offices have to work up to one central system of Budget and Account, this latter consideration should bear much weight.

Advantages which would arise from the adoption of this system.

44. It is not supposed that an officer would be compelled to accept promotion if it did not suit him to surrender the office he may at the time be holding; but it is only fair that an efficient officer should not be debarred from such promotion. If the transfer did not suit the next in succession, there would be found lower on the list a choice of good officers who would gladly accept the change for the sake of promotion. The list should be supplied, as far as possible, from officers conversant with the executive duties of the department, selected in due proportion by the several Local Governments.

Transfer need not be compulsory.

45. The duties of the Controllers towards the Head Office would be to render a faithful account of expenditure, and to report to the Accountant General all irregular appropriations and sanctions given locally to unauthorized establishment charges. As regards their transfer and promotion, they would be subject to the directions of the Imperial Public Works Department, but audit and control of the accounts of Disbursing officers would be entirely local, and at Bombay and Madras, in all that concerned the internal working of the department, the Controller would be entirely under the orders of the Local Government.

Duties of Controllers.

46. When so large a portion of the duties of the Controllers shall have been transferred to the Divisional offices, it will become a question for consideration whether a reduction in the number of the Central Offices might not be effected by an amalgamation of the smaller with the larger offices.

Number of Central Offices might be reduced.

BUDGET ESTIMATES.

II.—BUDGET ESTIMATES.

Preparation of Budget Estimates.

47. The Provincial Public Works Budget Estimates founded, not on the liabilities, but on the cash requirements of the year, are prepared by the Local Governments and Administrations in accordance with the amount allotted to each, and are transmitted to the Supreme Government for sanction. Each Province has its separate Budget Estimate, but these are not regularly, immediately after sanction, thrown together to show what is the total amount of authorized Public Works expenditure for the whole of India. It would be advisable, as has already been suggested, that these Budget Estimates should pass through the hands of a Public Works Accountant General, who would abstract and record them under certain defined heads, against which the expenditure would be charged as it occurs from month to month. The Accountant General would thus be enabled to furnish the Finance Department with a monthly statement displaying under these heads the progressive expenditure in comparison with the Budget Grants.

Budget Estimate complicated and voluminous.

48. The present form in which the Budget Estimate is prepared is complicated and unnecessarily voluminous, while at the same time much useful information is omitted. Some items of expenditure are given twice over. They first appear in the Imperial Budget, and are then repeated in the Local Fund Budget, and the totals are again classified according to localities. The items of works are divided into classes under general heads of service; the classes are divided into special heads, and these again into sub-heads. This would be much simplified by adopting the following as the only heads of service without any further subdivision, viz.:—

A more simple classification proposed for heads of service.

1st.—MILITARY,—including Army and Navy.

2nd.—CIVIL BUILDINGS,—including all works connected with the Revenue, Post Office, Telegraph, General, Ecclesiastical, Educational, and Judicial Departments.

3rd.—AGRICULTURAL,—including all works of Irrigation, Tanks, Dykes, and Drainage.

4th.—COMMUNICATIONS,—including Roads, Railways, Bridges, Navigable Canals, River Improvements, and Accommodation for travellers.

5th.—MISCELLANEOUS PUBLIC IMPROVEMENTS,—including Municipal Works, Harbour Improvements, Light Houses, Mines, and Manufactures.

It would give sufficient information, and supply what is now an important omission.

49. Divided under these general heads, it would be easy to classify any portion more minutely should there arise any special reason for doing so, which, however, would rarely be the case. It also seems sufficient that one clear

BUDGET ESTIMATES.

statement of original works should be given in the Budget Estimate, showing the class to which they belong, and the locality in which they are to be executed. The present form does not give sufficient detail of the Public Works Establishments, which is an important omission; the remuneration given to the several classes of public employes for their services, is a matter which demands special attention, and should appear in the Budget Estimate.

The establishment of the Public Works Department of India, including the salaries of the Secretaries, should be shown as a charge in the P. W. Budget.

50. In the Appendix will be found a form of Budget Estimate which we recommend for adoption in all the Provinces.

New form of Budget Estimate proposed.

51. There is another question relating to this subject which so much affects the principle of making the accounts work up to the Budget, that it should not be passed over without observation. It has reference to the Reserve of 10 per cent. on the total Budget Grant which, together with any savings that can be effected on the grants for original works, is placed at the unrestricted disposal of the Local Governments for appropriation, within certain wide limits, to any new works sanctioned or unsanctioned by the Supreme Government.

Reserve Fund.

52. The arrangement under which the power exists of thus overriding the Budget appropriations to almost any extent, seems to combine within itself the inconveniences without the advantages of the Budget system. The Budget is prepared, the works are sanctioned, the appropriations are granted and carefully recorded, but when the accounts are referred to for a comparison of the expenditure with the appropriations, it becomes futile to attempt to do so in a satisfactory manner. For instance, in the Punjab, speaking in round numbers, the Budget appropriation for original works was in the year 1862-63, 22 lakhs, with a Reserve of 5 lakhs; the expenditure on original works was only 15 lakhs, showing a saving of 7 lakhs on this head, which, added to the Reserve, placed 12 lakhs at the disposal of the Punjab Government, quite outside of any Budget appropriation, to be spent if the Local Government were so disposed upon unsanctioned works, provided the cost of each did not exceed Rs. 50,000.

Inconvenience arising from this Fund.

Budget system overridden by it.

53. It is evident that the Local Government had asked for a larger appropriation for original works than it had the means of spending, and the power of withdrawing these "savings" from the Budget, by carrying them to a fund

Excessive appropriations reduce amount available for other objects.

BUDGET ESTIMATES.

under its own control, must be a temptation to ask for excessive appropriations, and thus reduce the amount available for other objects. There is thus a serious defect in principle, as well as the objection that it renders nugatory any useful comparison between grants and expenditure.

English system worthy of adoption.

54. The system followed in England appears to be one well worthy of adoption here. The rule there is, that the savings upon one work may be applied to any other Budget item provided the expenditure on such item does not exceed the total sanctioned estimate. Thus supposing that the erection of a barrack, estimated to cost £50,000, had been sanctioned in the Budget Estimate, but that only £25,000 had been granted for the expenditure within the year, any further sum beyond the year's grant may be spent upon the barrack out of savings upon other works, provided the total expenditure is not in excess of the £50,000, which the barrack is to cost according to the sanctioned Estimate. This is a very legitimate way of applying savings, for the rapid completion of a sanctioned work is always economical.

Savings on one Grant may be spent on another sanctioned work.

No difficulty in obtaining Supplementary Grants when necessary.

55. The Parliamentary Estimates at Home are carefully prepared in accordance with the requirements of the year, and it scarcely ever happens that the want of an important work has not been foreseen, but whenever the necessity does occur, no difficulty is found in defraying the amount out of the savings from other items, or in obtaining a Supplementary Grant, and it is very desirable that the same course should, as far as possible, be pursued in India.

Minor works may be included in one sum.

56. With minor works the case is different, and these may be included in the Budget Estimate under one item, without any detail, as shown in the form already referred to in the Appendix. In England, this item includes, in one sum, all works of which the total estimated cost does not exceed £1000. Here the limit proposed is Rs. 2,500.

Different modes of dealing with the Reserve Fund.

57. Upon this question, however, the Commissioners are not unanimous. The English Commissioners are strongly opposed to the retention of a Reserved Fund under any form. The Madras Commissioner agrees to a considerable extent with the above views, but would fix the limit at Rs. 5,000. He proposes, however, that the actual amount of foreseen expenditure below this limit should be entered, as far as possible, in the Budget Estimate, the lump sum being for unforeseen works only. The Inspector General, while concurring in the views expressed by the English Commissioners, is opposed to a sudden restriction to the extent contemplated in the application of the Reserve, and would propose, as an alternative measure, that an item should be entered under each head of

service, to include all minor works, the cost of which each of does not exceed Rs. 2,500; the total of these items for the different heads of service, not to exceed one-tenth of the Budget, and that any savings upon them should be applicable to undertake other new works, whether included or not included in the Budget, provided the cost of the latter does not exceed Rs. 10,000 each.

The Bombay Commissioner dissents from the views expressed in paras. 51—56, and would include all works under Rs. 10,000 in the lump sum, granted under each head for minor works.

58. We have now to consider the mode of dealing with stores in the Budget. It adds much to the simplicity of the accounts, and to the effective check upon expenditure, if the original can also be the final charge; but in the Public Works expenditure in India, there are great difficulties in the way of carrying out this principle. In preparing the Budget Estimates it is in the present state of India impossible to foretell what materials will have to be purchased on the spot, what may be included under a contract for work combined with the supply of materials, or to what work the stores in the Store-yard will be appropriated. To meet this uncertainty, it becomes necessary to provide in the Budget Estimate for each work, the cost of the materials required for it. As however the purchase of materials frequently takes place before their distribution among works can be known, their cost, in the first instance, must be charged to a Suspense Stock account. The cost of materials having thus been already provided for in the Budget Estimate for each work, a transfer entry must, on the issue of stock to works, be made between the Stock Account and the Work account, by relieving the former and charging the latter account with the value of the stores taken out of stock. It is very desirable to get rid, as far as possible, of this complication.

Mode of dealing with stores in the Budget. The original should also be the final charge. Difficulty of carrying this out in India.

Materials must, in some cases, be charged against a Suspense Account.

59. In the case of London stores, the present practice is to charge specifically in the Budget for those obtained for general purposes, but to include the cost of those required for particular works (as e. g. the iron superstructure of a bridge), in the items appropriated for such works respectively, a note of the amounts being entered at foot of the Budget as a memorandum, and a detailed statement of them furnished as an appendix. We consider that it will be an improvement on this practice to exclude all such charges from the Indian Budget; they will then appear as a direct and final charge in the London accounts.

London stores to be excluded from Indian Budget Estimate.

BUDGET ESTIMATES.

Desirable to charge Reserved Stores direct to a separate Budget head.

May at once be adopted in the case of tools, &c.

Establishments and cost of Government Work-shops should be brought into the Budget Estimate.

The Work-shops' accounts should first be brought into order.

60. As soon as a defined line can be drawn between materials obtained in India by cash purchase directly chargeable to a work, and materials supplied from reserved stock, a similar course might be followed by charging Stores for the Reserve Stock direct to a separate Budget head for Stores, and excluding their value from the Works' Estimate; but the full adoption of this change in the mode of charging materials is not at present practicable. There can, however, be no difficulty in carrying it out at once with regard to tools, instruments, and such plant and machinery as may be required for general purposes. At present there is a complicated system of charging a percentage on the value of tools, &c., against the works upon which they are employed. It would be much more convenient to charge them direct to a Budget head for stores, and the omission from the Works' Estimate of the trifling cost of these articles would not be more important, than the omission of a percentage on the cost of supervision.

61. The establishments and cost of the Government Work-shops and manufactories might also with advantage be brought into the Budget Estimate, and the receipts be paid into the Treasury, so that the total Charge and Revenue should appear in the public accounts. As many of the public works' tools, &c., are manufactured at these work-shops, and as it is generally in some measure uncertain, whether these articles will be obtained by purchase or from the Government shops, it may be convenient to include the appropriation for these establishments under the Store Grant, so that whether the supplies are obtained by purchase, or through the Government manufactories, the charge will, in either case, fall under the same Budget head.

62. At present, however, the accounts of some of these establishments are in an unsatisfactory state especially those of the Roorkee Work-shops, which although brought up to 31st December 1862, by the personal exertions of the Controller of the North-Western Provinces, have been again suffered to fall into a state of arrear and confusion; and it may be wise to continue the present arrangement until the accounts can be brought under a better system. An accurate profit and loss account should be arrived at, so that the Government may be in a position to judge how far it may be desirable to retain these establishments in its own hands. At Roorkee a large portion of the work done is for private individuals, on account of which considerable demands are outstanding.

BUDGET ESTIMATES.

All Public Works should be included in one Budget Estimate.

63. Works defrayed out of what are called Local Funds, are placed in a separate Budget Estimate, and very frequently the same work has to be shown in both Budgets, when both Local and Imperial Funds are appropriated to the same object; an arrangement which necessarily produces complexity in the Budgets and Accounts. All Public Works should be included in the same Budget. The Local Funds are frequently derived from Imperial sources; they are paid into Imperial Treasuries, expended by Imperial officers, probably for Imperial purposes. It would be quite practicable to combine the two Budgets into one, showing on it the source whence the funds are derived; and the works carried out, or partly carried out by Local Funds, could be so distinguished by a special mark or by being printed in Italics. In this way the independence of the Local Governments in regard to the disposal of these funds would be preserved fully as much as by the present arrangement.

III.—WORKS ESTIMATES.

WORKS ESTIMATES.

Form of Works Estimate.

64. When a work is to be executed, the Executive Engineer, or one of the subordinates under his supervision, prepares an estimate, showing the measurements and cost of the work in the fullest detail, with an Abstract at the end, showing the estimated expenditure thrown together under a certain number of sub-heads. The estimate when complete is transmitted to the Superintending Engineer for revision of design, rates, &c., and is forwarded by him to the Chief Engineer, in whose office the measurements and calculations are carefully checked and corrected by the Estimator, before the Government sanction is given to the estimate.

Revised by Superintending Engineer and by Chief Engineer.

65. Such sanction having been accorded, a notification to that effect is sent through the Superintending Engineer to the Executive Engineer, with instructions to commence the work. The estimate is forwarded to the Controller who retains it.

Instructions to Executive Engineer.

66. As some of the estimates for new works are very voluminous and contain a great amount of detail, which is of no use to the Controller, who only checks the expenditure against the sub-heads, it would be sufficient if he were furnished with a copy of the Abstract. In this case, the original Estimate might be returned to the Executive Engineer who would keep it for reference, in place of making a copy of it, as he now does, in his Estimate Book. A simple Index Book of the original documents would answer the same purpose.

Sufficient to furnish copy of Abstract to the Controller.

Original Estimate to be returned to Executive Engineer.

WORKS ESTIMATES.

Materials and labour to be shown separately on Abstract.

Completion Report and final Bill to be endorsed on the Estimate.

Estimate to be framed as closely as possible.

The practice of dispensing with estimates for minor works, may be extended.

The use of Measurement Book should be encouraged.

67. It would assist the Controller in checking the charges for the purchase of materials if, as far as practicable, a statement were added to the Abstract, showing the quantities, rates, and cost of materials separately from those of labour.

68. Space at the end of the estimate should be reserved for the completion Report and final Bill. The former in place of being, as it now is, nearly a repetition of the estimate, need not be more than a certificate that the work had been satisfactorily completed in accordance with the estimate, except in any special variations which could be set forth in the report. The final bill could also be recorded on the same document. The estimated cost of the several sub-heads of the Abstract should be detailed on one side, and on the other should be shown against them the actual expenditure, with the saving or excess on each item and on the total estimate, and on the completion of the work, the document, in its complete shape, would be sent to the Controller for comparison with his Works Register. A specimen will be found in the Appendix.

69. Some Engineers, in order to save themselves from the risk of blame for exceeding an estimate, may be inclined to prepare them at very safe rates. This is objectionable, as it gives the opportunity to subordinates to work up to the full amount of the estimate. It is far more desirable that the estimate should be framed as closely, and with as small a margin as possible, and excesses, when they occur, should be leniently dealt with, where due vigilance and economy appear to have been exercised.

70. When the cost of works or repairs does not exceed Rs. 50, a separate estimate is dispensed with. A requisition is prepared signed by the authorities upon whose demand the work is undertaken, and upon its satisfactory completion a certificate to that effect is added. Regular estimates being dispensed with for petty works, saves much time and trouble, and there would not be incurred much danger of misapplication of funds were this limit extended to works or repairs, costing up to Rs. 200. For these it would be sufficient to detail the items of cost on the requisition itself.

71. In the preparation of estimates for annual repairs of public buildings, masonry work, &c., it has been found to be a great saving of labour to have Measurement Books, containing a permanent record of the whole of the measurements of these works. In place of having to remeasure on each occasion, a reference to the book is a sufficient guide for the estimate. The entries in the Measure-

WORKS ESTIMATES.

ment Book might be made on the completion of each new work from the original estimate, so far as it is borne out by the final completion report. The use of these books should be insisted upon where they are in existence, and the preparation of them should be urged in those districts to which this useful arrangement has not yet been extended.

IV.—STORES.

STORES.

Stores are charged to a Stock Account.

72. The practice at present followed by the Public Works Department, directly under the Government of India, with regard to stores, is to charge all purchases, first, to a Stock Account which is gradually relieved as the stores are applied to, and charged against works. An exception to this rule is made only in the case of some few articles which are classed under "Bazar Materials" and are charged direct to the works for which they are purchased. The Stock Account at each Station is thus a troublesome affair, involving more account-keeping than all the other cash transactions.

73. Instead of passing all these stores through the Stock Account they should, when purchased, be charged direct to the work upon which they are to be employed whenever they can be especially assigned to such work. Those only should be passed through the Stock Account which cannot at once be assigned to a work, or of which it may be necessary to keep a stock for general purposes, such as bricks, timber, lime, soorkie, &c. With regard to most other articles, and the above also in some cases, the facilities for purchasing them as required is increasing in India every day, and nothing should be purchased in advance which can equally well be obtained at the time it is required for use. The description of stores and the quantity of these which it may be necessary to keep in stock vary in each division, and it should be the duty of the Superintending Engineer to fix for each division a list of stores to be kept in stock, and he should endeavour to limit these in number and quantities as much as the efficient working of the service will admit of.

Stores should, as far as possible, be charged direct to Works.

Superintending Engineer should determine what stores are to be kept in stock.

Officers should keep Numerical Lists of the stores in their charge.

74. All articles purchased and charged direct to a work, will be accounted for by the officer in charge of the work, and he will be responsible for their due use. He will be bound to keep a Numerical Register, showing the receipt and issue of the stores placed in his charge, so that the Executive Engineer can, at any moment, check the quantities which should be on hand. This Register should also include the number of tools in use on works. It has already been shown under the head of "Budget Estimate" (para. 60)

STORES.

that the original purchase of these tools will already have been finally charged against a special Budget head, so that no charge for their cost will fall upon the work, and a numerical list of them is all that need be kept. It will thus be seen that the items, the quantities and value of which are to be passed through the Stock Account, will be very few in number, and may, perhaps, in time be entirely got rid of.

Numerical list of
Stores to be kept.

75. At each Store-yard it will be sufficient to keep a Numerical List of the Receipts, Issues, and Stores in hand for which the Store-keeper is responsible. It is important, however, that the stores actually in the Store-yard should, in this list, be clearly distinguished from those in use or deposited at other localities. The list itself should show in two columns,—1st, the articles in the Store-yard; and 2nd, those out of it, and where they are to be found.

Store Ledger.

76. The Store Ledger should be kept at the Head Quarters of the division, and would contain such stores as pass through the Stock Account, and of these it would be necessary to show the value as well as the quantities. A monthly or weekly return of Receipts and Issues of Stores should be made by the Store-keeper to the Executive Engineer.

Stock of stores should
be reduced.

77. It should be strongly urged that stores should be purchased as little as possible in advance of requirements, and the present stocks might be usefully reduced to a very considerable extent. The advantage of the system of keeping a large stock on hand is that it admits of the purchase of goods at a time when they may be obtained most cheaply, and in some measure assists in counteracting the attempts of monopolist dealers to take advantage of the necessities of the service; but the gain in this way, by no means equals the loss to the State, by the deterioration of goods kept in store; by the temptations held out to a fraudulent use of them; by the additional labour they cause in keeping accounts, and by the interest lost on the large amount of capital locked up, amounting in Bengal alone as per returns to the 30th November 1863 to the sum of Rs. 59,22,917.

Unserviceable Stores
should be sold.

78. For these reasons also, all unserviceable stores should at once be sold, and the proceeds brought to account, and surplus stores should also be distinguished as available for transfer to any other station where they may be required.

Purchase of stores
should not be made
without previous sanc-
tion.

79. Subordinates should not be allowed to make purchases without the sanction in writing of the Executive Engineer, and stores for stock or plant should be purchased by the Executive Engineer only after an indent has been sub-

STORES.

mitted to and approved by the Superintending Engineer, whose approval should be reported to the Controller. These measures will tend to keep down the stock of stores to its proper level.

Manufacture of stores.

80. The manufacture of bricks or other stores where this becomes necessary should be treated and controlled like any other work, and the total cost be charged either to the Reserved Stock Account, or to a special work, as the case may require. There should be no profit and loss account, as the comparison of the cost rate of manufacture with the current market prices will be all that Government need know to guide them as to the desirability of manufacturing, in place of purchasing goods.

Bills to accompany
each delivery of stores,
and to be paid within
the month.

81. Considerable complication exists at present in checking the deliveries of goods to the Store-yards against the payments made on account of them. The contractors' and tradesmen's bills frequently include the deliveries which have taken place during several preceding months. The payments on account of these bills may consequently be for stores, which have long before been issued and used upon works. It would be much more simple that each delivery of stores should be accompanied by a separate bill which should be discharged within the month. This would facilitate the record of the stores in the books, as well as the audit of the cash transactions.

Stores chargeable to
Works, and tools, &c., to
be removed from the Re-
serve Stock Account.

82. Before the 30th April next, all stores chargeable direct to works, should be so charged at every station, and be removed from the General Reserve Stock Account. Tools, instruments, plant, and machinery for general purposes should also be written off as far as their value is concerned, to be carefully entered on the numerical lists.

A Stock-taking to be
carried out on 30th
April next.

83. An actual stock-taking of all the remaining stores should take place on the 30th April next at every Station, in order that the value, at current rates, may be ascertained for the purpose of being carried to the new Reserve Stock Account on the 1st May. The difference between such value, and that at which it is now standing at the debit of Suspense Account should be written off as a final charge in the accounts of the year 1863-64.

V.—ACCOUNTS.(a.)—SUBORDINATES' ACCOUNTS.ACCOUNTS.

Accounts of Subordi-
nates to be simple in
form.

84. The Accounts of Subordinates should be of the most simple kind, the accounts of the works and all permanent records being, as far as possible, kept in the office of the Executive Engineer.

ACCOUNTS.

Subdivisional Officer
directly in Account with
Executive Engineer.

85. An executive division is usually divided into a certain number of sub-divisions, each in charge of an Assistant Engineer, or subordinate, consisting of the whole or part of a Military station, or out-station, a part of a line of road or canal, a special work, or a group of works. The sub-divisional officer is directly in account with the Executive Engineer for the disbursements in his sub-division. A part of these disbursements are, however, frequently made by other subordinates acting under the sub-divisional officer, but they are not recognized as disbursers, and their accounts are incorporated with those of the subdivision.

Disbursement to be
made as far as possible
at Head Quarters of
Division.

Subordinates to divisional
Officers to send to them
daily returns.

Divisional Cashier
might be employed.

Accounts to be kept
by Subordinates.

86. In the case of Subordinates employed at the Head Quarters of a division, we strongly recommend that all disbursements should be made by the Executive Engineer himself, aided, if necessary, by a cashier. The Subordinates' Accounts would then consist simply of a daily Report and Muster roll from which the pay list would be prepared, a Stock Book for materials received and consumed, and a monthly Statement of measurements showing the work done. In the case of out-stations, where these are under Assistant Engineers or the higher class of subordinates, the cash payments should be made by the Sub-divisional officer, and their subordinates would render the same returns to them as is proposed for those serving at divisional Head Quarters. Where the number of assistants is not sufficient for such an arrangement, or where the works are too scattered, the payments should, as far as possible, be made by Travelling Cashiers sent out to make the payments after the accounts, to be submitted daily or weekly, have been scrutinized by the Executive Engineer. We have it in evidence that this plan has been found successful in more than one extensive division. All that is necessary for its introduction, is the substitution of weekly or bi-monthly for daily payments to labourers, and from the evidence obtained, we are satisfied that this may be done to a very much larger extent than is now customary, if only it be firmly insisted on by the head of the department.

87. The Accounts of Subordinates who have charge of cash, should consist of (1) Muster Rolls for the labour employed; (2) a Figured Abstract showing the labour and materials on each work and the progress made; (3) a Stock Book for materials received and consumed, distinguishing those obtained by purchase, and those received out of the Reserve Stock; and (4) a Simple Cash Account of actual receipts and payments, accompanied by vouchers and stamped receipts. In many cases, in place of keeping a Cash

*Vid. para. 88, 89
for abstract to be kept in the office*

ACCOUNTS.

Account, it would be sufficient to entrust to the Subordinate a small fixed imprest. The vouchers for the payments would then be sent on a list to the Head Quarters for reimbursement, and the Executive Engineer would pass them through his own Cash Book. The payment of the sum on the list would replace the imprest at its original amount. All payments for materials and to contractors should be made by the Executive Engineer himself, and as far as possible by cheque.

88. The present plan of allowing Subordinates to defer, at the end of the month, sending to the Divisional Head Quarters the Figured Abstracts upon which are entered the daily labor and materials expended upon each work, leads to the objectionable practice, which though against the rule, is no doubt much acted upon, of leaving these entries to be made at the end of the month in place of daily. This gives the Subordinate the opportunity of adjusting the entries on the Abstracts to suit his accounts, and we have it in evidence that these entries are frequently entirely fictitious. To obviate this, the Subordinate should either daily, or at short intervals, send to the Head Office, a daily statement, in a simple form, of the cash received and paid, of the labor employed, and materials expended upon each work; and these in the hands of the Executive Engineer will form an useful check upon the Pay List and Store Return, and will entirely deprive the Subordinate of the power of making subsequently these improper adjustments. Under this arrangement the Subordinate will in many cases be relieved from keeping Works Accounts and Figured Abstracts, all of which are now kept in duplicate, one for his own office and one for Head Quarters.

Subordinate should
send to Executive Engineer
daily, in place of
monthly, statements.

89. The sub-divisional Account Current at present in use, combines within it not only actual cash transactions, but "Liabilities incurred;" "Demands payable remaining unpaid;" "Arrears of previous months paid this month;" "Inefficient Balance," &c. It is proposed to discontinue this, and to deal instead only with the Cash Account; this Cash Statement, which consists of a simple record of cash transactions as they occur from day to day, will be entirely free from these complications, which open the door to error, mystification, and fraud. The keeping up of this account daily should be strictly insisted on, and on the last day of each month it should be closed, and a copy transmitted by the succeeding post to the Executive Engineer. The daily statements transmitted by the Subordinate will form an useful check upon this monthly account. Where the plan

Cash Account should
exclude all but cash
transactions.

ACCOUNTS.

Inspection of Accounts.

of having a fixed imprest, and of claiming reimbursement on Lists of vouchers paid can be adopted, the Subordinate's account-keeping will be of a still more simple kind.

90. The accounts or vouchers submitted by Subordinates should have recorded on them the nature of the scrutiny which they have undergone by the Executive Engineer, who should also, when visiting his sub-divisions, frequently check the Muster Rolls and the Accounts, comparing the Cash Book with the cash in hand, and noting if the different returns are kept punctually up to date. The Superintending Engineers on their tours should carefully ascertain and record the nature of the check maintained by the Executive Engineer on the disbursements and stores. We would suggest on this point, that the inspection report of the Superintending Engineer should be drawn up in a tabular form under specific heads, so that the exact nature of the inspection made may be ascertained, and he should transmit to the Controller, a copy of such portions of his report as relate to the accounts.

Subordinate's Records to be open to inspection by his superior officer.

91. The records of the Assistant Engineer or Subordinate in charge of a work, including a Pocket Diary of progress and of his proceedings, should always be ready for inspection by his superior officer, and the daily Statements above referred to, will afford to the Executive Engineer, at any moment that he may choose to pay an unexpected visit to the works in progress, a ready means of exercising a strict supervision over the number of labourers actually employed. The diary is to give a complete history of each work during its execution, the date of commencement of each part of it, the progress of the several portions at frequent intervals, and the time of their completion, and should contain also the detail of the periodical measurements, and of the materials received and expended on the works.

Forms of Accounts, &c., to be used by Subordinates, with directions for their use, are given in the Appendix.

(b.)—EXECUTIVE ENGINEER'S ACCOUNTS.

Duties of the Accountants.

92. It has already been explained on what grounds the Commissioners recommend that the duty of abstracting the accounts, and of working out the rates should be transferred, with the Clerks or Accountants now having charge of these duties, from the Central Offices to the offices of the Executive Engineers, and that these Accountants should aid the Executive Engineer in dealing with the accounts of the whole of the Division.

ACCOUNTS.

Books to be kept by Executive Engineer.

93. The books of an Executive Engineer should be kept by double entry, and should consist of a Cash Book containing actual cash receipts and payments, a Journal, and a Ledger. The whole of the accounts to be rendered to the Central Office should be based upon cash transactions as they occur, and as with the Subordinates, so with these accounts, all complications arising from liabilities, arrears unclaimed, and unadjusted expenditure, should be avoided. The Account Current should be in a classified form, and the opening and closing balances should only consist of cash in the hands of the Executive Engineer or his subordinates, as shown in detail in an inner column, and no expenditure should be borne as Inefficient Balance. Payments should not be made except under proper authorities, or under defined rules, but in all cases should be charged in the body of the account, subject to rejection upon audit. All cash and store transactions and transfers should be passed through the Journal and Ledger.

The Account Current should show all receipts and payments in a classified form.

94. Advances to Contractors, deposits, and repayments will also appear in the Cash Account under those heads, to be carried to special accounts in the Ledger, and for each contractor receiving advances there will be kept in the Ledger a separate personal account; but it is to be hoped that the system of making these advances may gradually be confined within smaller limits under distinctly specified rules, and in time be entirely abolished.

Advances and repayments to be carried to separate Ledger heads.

95. Care should be taken to distinguish between "Advances" for work not yet performed, and "Payments on account," for work actually done. The former should, as above shown, be debited to the personal account of the contractor, which would again be relieved as the work progressed by crediting the contractor with the value of the work done, and bringing it as a final charge against the Work Account. "Payments on account" for work actually done, should, on the other hand, be charged directly as expenditure against the Work Account, and would not appear in the personal account of the contractor.

Advances should be treated differently from payments on account.

96. All public works money, whether arising from Imperial Funds or other sources, such as Tolls, Ferry, Fine, and other Funds, should pass through the Cash Book and form one balance, the separate accounts being clearly shown in the Ledger.

Tolls and Funds of all kinds should pass through the Cash Book.

97. It is objectionable that the same class of revenue should pass partly through the Public Works Accounts, and partly through the Civil Accounts, as is now the case in the Canal Department, North-Western Provinces, with

Canal Revenue should all pass through the same accounts.

ACCOUNTS.

Form of Cash Book.

some of the receipts; but the consideration of this subject by the Committee sitting at Meerut renders it unnecessary to take up this question.

98. The Cash Book should be framed with Debtor and Creditor pages, with two columns on each side. The first on each page for Cash Receipts and Cash Payments. The second for Bank or Treasury Credits on the Debtor side, and for the cheques drawn against these Credits on the creditor side.

Treasury and Bank Credits should not lapse.

99. At the close of each month, Treasury Credits under the arrangements now in force lapse, and the balances on Bank Credits are re-transferred to the account of the Deputy Auditor and Accountant General. This unnecessarily multiplies entries, and in case of delay in sending fresh credits by the 1st of the month, much inconvenience might result to the public service, and the fear of any such difficulty holds out an inducement to disbursers to keep a larger Cash Balance than is actually necessary. These credits should remain available until exhausted, and fresh credits would only be granted as needed.

Power should exist of transferring a portion of the credit to a Subordinate.

100. In this case, these credits should at once be transferred to the credit of the Executive Engineer, who should also have the power of placing any portion of them, whilst still in the Treasury, at the disposal of a subordinate. At present he cannot authorize a subordinate to draw upon the Treasury Account, but he must himself draw out what is required, and place the amount in cash in the hands of his disburser. This lessens the security which the Treasuries and Sub-Treasuries might be made to afford to the public funds.

Letters of Advice need not accompany each cheque.

101. It is also an impediment to public business to require that each cheque drawn upon a Bank or Treasury should be accompanied by a Letter of Advice. Very little additional security is obtained against fraud by this troublesome arrangement, for the person who could forge a cheque could equally forge a Letter of Advice. It would be simpler and safer for the Banks or Treasuries to keep a Pass Book, in which the daily transactions would be entered, and a frequent comparison of this book and the balance shown upon it, with the accounts of the Executive Engineer, would immediately detect error or fraud.

Pass book should be kept.

Cheques should be current for three months.

102. Drafts and cheques issued should be current for at least three months, and should not be cancelled according to the present practice, if not presented before the close of the month in which they were issued. To issue a cheque on the last day of the month, to be cancelled if not pre-

ACCOUNTS.

sent the same day, causes trouble and annoyance to both issuer and receiver.

103. The cash payments for Reserved Stock* will, as has been shown, be carried to a Suspense account, to be subsequently relieved as the stores are delivered out for special works. At the close of each month, the Accountant will compare the Store-keeper's returns of stores issued with the statements of stores received by the officers in charge of works, and from these he will prepare a Transfer Sheet upon which the Reserve Stock account will be credited with the total value of the issues, and the several works accounts will be debited with the proportion applicable to each.

Transfer sheet for charge of Reserved stores to be prepared.

* = Dist. Stores } of own acct.
@ = acct. part. A.

104. The Journal and Ledger should include all transactions from the commencement of the financial year up to date, and not exhibit merely those of each month. In minor works and repairs, it will be sufficient to pass the expenditure through the books of account which have been named, but in more important works it will be desirable for comparison with the Estimate to keep a "Works Register," in which the actual expenditure will be recorded, by the Accountant, month by month, under a certain number of sub-heads, in which quantities, cost, and rates, will be shown as regards labor and materials. When materials are charged against a work before their appropriation against the sub-heads can be known, the value must be charged against a Reserve head, to be relieved as soon as the proper proportions can be charged against the several sub-heads. The entries will be founded on the returns sent in by the officers in charge of works and stores, and the Register should be carefully inspected by the Superintending Engineer as frequently as possible.

Journal and Ledger.

Works' Register.

105. Specimens of the Account Books, Register of Works, &c., will be found in the Appendix.

106. The accounts of the Division should be kept and rendered to the Controller for audit monthly, and despatched within one week after the close of each month. They will consist of—

Accounts to be rendered to the Controller.

1st.—Account Current, supported by vouchers, in which the receipts and payments are classified under heads, and the expenditure shown upon each work.

2nd.—Copy of Transfer Sheet showing the credit to the Reserve Stock Account, and the debits to the works on account of Reserved Stores.

ACCOUNTS.

Store Returns.

107. Half-yearly there will be transmitted Returns showing the receipts, issues, and balances of stores.

1st.—With regard to the Reserved Stock giving quantities and values.

2nd.—With regard to the tools and plant, giving quantities only.

Vouchers to be sent in support of accounts.

108. The vouchers to accompany the Account Current will consist of the authorities for the purchase of stores and materials and for the grant of salaries, &c., together with the verified receipts of the payees, of contractors, and those of the establishment for salaries, contingencies, and travelling allowances. As regards vouchers for the payment of labor, he should send an abstract of the Pay Lists or Figured Abstracts and petty disbursements, bearing upon it a certificate that he had carefully examined the charges and had satisfied himself that the payments were correct, and had been properly charged against the works, and specifying the check he had exercised over the disbursements.

Pre-audit of salaries to be dispensed with.

109. Pre-audit of all fixed salaries might be dispensed with. The transmission of Monthly Salary Bills for sanction, the re-transmission of the sanctioned bills to the Executive Engineer, and the subsequent preparation and forwarding of the Acquittance Rolls, prepared in conformity with the sanctioned bills, causes delay in the payment of salaries and trouble in the preparation of documents, and in their transmission and re-transmission by post, involving extra cost to the Post Office as well as to the Department.

Doubtful cases might be referred for sanction.

110. There appears to be little risk to the public service, and not much responsibility to the Disburser if the Executive Engineer were to be allowed to pay his office salaries upon permanent authorities, submitting for special sanction, such cases only, where any doubt as to the amount or other question can arise. The salaries could be paid on the last day of each month, and the receipts of the parties paid would accompany that month's accounts, and should any error be discovered on audit, the Executive Engineer would, in most cases, be informed of it in time to make the necessary correction on the succeeding month's payment. The Inspector General is however of opinion that the present practice in regard to pre-audit of salaries should not be changed.

Errors could be adjusted the following month.

Demands to be paid within the month.

111. All demands should be adjusted as far as possible before the close of the month, so that the cash payments for work should agree as nearly as can be with the work actually done; and with each month's account, the Executive Engineer

ACCOUNTS.

List of demands payable to be transmitted to Controller.

should transmit to the Controller a statement giving, as far as practicable, a list in detail of all demands payable outstanding at the close of the month, and it should be the duty of the Controller to see that no undue delay takes place in their settlement.

Contracts to be under special supervision of Executive Engineer.

Contractors to make up their own Bill of Demands.

112. Petty contracts for task-work, labour, cartage, stores, &c., should be made by the Executive Engineer himself or with his special concurrence, and contractors when able to do so, should be encouraged to prepare and send in their own accounts in place of having them prepared for them, as this would act as a check upon the calculations made at the Engineer's office.

Money chest to be under charge of a responsible officer.

113. The money chest, in some cases, has been left in charge of a Subordinate clerk. Where no responsible officer is employed as Cashier, the chest should be under the immediate personal charge of the Executive Engineer.

Duplicate accounts in two languages to be avoided.

114. It is the practice in some offices to keep duplicate accounts, the one in English, the other in Vernacular. This is objectionable and should be discouraged. The rule which obtains in the Provinces under the Government of India of attaching a higher rate of pay to a knowledge of English appears calculated to encourage its extension, and might be advantageously applied to other parts of India.

Supply of funds to Subordinates to be limited.

115. The supply of funds to Subordinates should be as limited as possible, and the amount of the balances in their hands should appear, as has been explained, in the detail balance of the Monthly Account Current, in order that they may be watched by the Controller for the purpose of seeing that they are not needlessly large.

Law charges, &c., to appear in the accounts as such.

116. Law charges and similar payments should be included under the head of Contingencies or some special head, in order that they may distinctly appear in the accounts, and should never be charged against "Works," or to "Wear and Tear," as has been the practice in some instances. Under such an arrangement, the charge was covered by the rate and lost to view.

(c).—PROVINCIAL CENTRAL ACCOUNTS.

Business of Central Offices will be reduced.

117. The Account and Audit business of the Central Offices will, in time, be considerably reduced, as the duty of abstracting the Divisional accounts will gradually be transferred to the offices of the Executive Engineers, as has already been proposed. The labour of audit will also be reduced by leaving the examination of minor details to local control, and confining the attention of the Central Office to more general results.

ACCOUNTS.

Audit will be on cash transactions and on charges against works.

118. Under the system which has been laid down, the audit of the Central Office will be primarily upon the cash transactions of the Executive Officers as shown in their Accounts Current, supported by vouchers, and further upon the correct credit or charge of these items to the Work or other proper head of account.

Number of books kept may be reduced.

119. At present there are at the Bengal Central Office for each of the 35 Divisions, a distinct set of books including—

1. Ledger and Journal combined.
2. Register of new Works.
3. Register of Repairs.
4. Stock Ledger.
5. Establishment Book.

In all 175 books, besides a general Provincial Ledger. These, under the various changes proposed, could now be usefully reduced and simplified. There should be one main Ledger to contain the personal accounts of the Executive Engineers, and general heads for original works in progress, for repairs, advances to contractors, salaries, travelling allowances, contingencies, and any other heads which may be necessary.

Abstracts will work up to general heads of service.

120. These general heads will be worked up to by means of receipt and expenditure abstract books in which the several Divisions will be shown in succession down the first column of the Abstract, and the other columns of the folio will divide the expenditure under heads of service and sub-heads. The totals of the cross lines will be the credits and debits to the Divisional Officer; the totals of the down columns will be the debits and credits to the services. The Results should pass through the Ledger and Journal the latter of which should be framed with debit and credit columns down the opposite sides of the page, so that at the close of each entry the total debits from the commencement of the year will equal the totals of the credits, and these again will agree with the totals in the Ledger whenever a trial or final Balance Sheet may be prepared, thus proving its accuracy. Works' Registers will also be kept, in which will be recorded the monthly Expenditure upon each Work or Repair.

Entries to pass through Journal and Ledger.

Establishment book to be kept.

Services of each individual will be recorded.

121. Wherever the Officers, Accountants, or Clerks are classified as is the case in some Provinces, it will be desirable that at the Central Office there should be a general Establishment Book, where the names and services of each individual are entered in the same classified form, and the monthly Salary Lists would be checked by this book. One of the advantages would be that an Officer, Accountant or Clerk,

ACCOUNTS.

though moved from one Division to another, would here have his services and pay duly recorded in a consecutive manner, and by turning to his name in the Establishment Book, a complete history of each individual would at once be displayed. The lower class of unclassified clerks might be entered in the same manner, or perhaps more conveniently under their several Divisions.

122. Immediately after the close of each month, the Deputy Auditor and Accountant General of each Province should furnish the Controller with a List of the Bank or Treasury Credits which have been granted to Executive Officers during the month, in order that the Controller may be in a position to check the debits in the Divisional Accounts of the Executive Engineers.

Return of credits granted during the month to be furnished to Controller.

123. The Controller should also have the power of calling for any further detailed information, which may assist him in carrying out an efficient audit of the Public Works Accounts.

Controller may call for information.

124. The Suspense account in the Provinces under the Government of India, to which all audited expenditure is carried in the first instance, to be subsequently transferred as a final charge against Government when the bill for each completed work has been passed, should be closed, and all audited expenditure be directly charged against Government. In place of this account and the present bills it would be sufficient for the Controller to submit to the Government at the close of each year a list of new works within a certain limit completed during the year, comparing the cost of the work with the detailed estimate. A similar Suspense account is kept in the Central Bombay Office, and should be dealt with in the same manner.

Suspense Accounts for audited expenditure to be abolished.

List of works waiting completion, to be furnished.

125. A complete set of forms for the use of the Central Office is added in the Appendix.

126. The Controller having thus audited the current expenditure, and gathered it up, month by month, into a complete set of books, which being kept by double entry will prove the correctness of the record, will be in a position to furnish with little loss of time, an exact and complete account of the Public Works Revenue and Expenditure of the Province to which he is attached, as well as a statement of Advances, Deposits, and Balances. This return, classified under defined heads, should be rendered monthly with the least possible delay to the Accountant General of the Public Works Department.

Controller to furnish a complete account of the Public Works Revenue and Expenditure for the Province.

ACCOUNTS.

Public Works Accountant General to combine the accounts of several Provinces and compare them with the Budget grants.

(d.)—IMPERIAL ACCOUNTS.

127. The Public Works Accountant General having received from the several Provinces the monthly Classified returns of Revenue and Expenditure, will record them under the specified heads in his Imperial Ledger, and will render to the Finance Department monthly, a Statement of the Revenue and Expenditure of the department up to date, in juxtaposition with the Budget Estimates and grants for the several heads of service, showing, as regards expenditure, the total grants, the total expenditure, and the balances remaining to be spent, and dealing with Revenue in a similar manner, and will also furnish a General Statement of the Advances, Deposits, and Balances of the Department.

Finance Department will be enabled to watch progress of expenditure and re-distribute savings.

128. The Finance Department will thus be in a position to judge as to the exact progress of Public Works Expenditure, and finding possibly that large savings must arise in this Department, will be able to deal with a liberal hand in regard to any other Department where further funds may be needed, and will be able to fix its financial arrangements with an amount of certainty which the present system does not admit of. The present monthly returns of the Bank and Treasury Issues to Public Works officers gives but a vague notion of the actual course of expenditure, and when once the new accounts are in working order, this return should be dropped.

Accounts sent to Deputy Auditors may be dropped.

129. The accounts sent by the Controllers to the Deputy Auditor and Accountants General may also cease, relieving both him and the Controller of a considerable amount of labour.

130. Forms for the Monthly return to the Finance Department, are given in the Appendix.

MISCELLANEOUS.

Local Fund works to be included in Imperial Accounts.

6. MISCELLANEOUS.
131. In England there is no difficulty in dealing with Local Funds. They are principally raised by local taxation, and are administered by local officers. Here, in India, however, they are principally derived from Imperial sources and are expended and audited by Imperial officers. Except where purely Local Funds raised for Municipal purposes are administered by Municipal officers, it will be most convenient to let them follow the course of Imperial funds through the Imperial Budgets and the Imperial Accounts, merely distinguishing upon these which are Imperial Funds and Works, and which are local. Such Local Funds as are raised for special purposes and administered on the spot may be entire-

MISCELLANEOUS.

ly excluded from the Public Works Budget, as those who supply the money for these local interests will naturally look after its proper application.

132. It may be observed in passing, that the mode of assessing and collecting the 1 per cent. Income Tax applicable to Local Funds is a complicated arrangement for arriving at a simple result. At present the 2 per cent. and the 1 per cent. Income Tax are entered upon each document as a separate deduction involving separate calculations and separate accounts. The same result would be obtained by making one deduction of 3 per cent. and assigning to local funds one-third of the total proceeds.

One per cent Income Tax for Local Fund might be dealt with in a more simple manner.

133. In outlying districts where a Public Works Subordinate officer would be but little under the supervision of the Executive Engineer, the system of placing minor Public Works under the charge of the Civil Authorities, should be extended as far as each Presidency or Government may decide, whenever the local control over the work and the expenditure would be more efficacious and less costly than that exercised at a distance by the Executive Engineer.

Practice of placing works under Civil Authorities should be extended.

134. The most convenient mode of dealing with the accounts of such Civil Authorities, in respect of the works entrusted to their care, will be to treat them as Sub-Accountants to the nearest Executive Engineer. An issue to meet the cost of the work might be made to the Civil officer, who would clear himself by sending in monthly, or on completion of the work, if completed within the month, a statement showing the amount that had been expended and the work that had been done. No detailed audit should be required in these cases, but a certificate from the Civil Authorities that the charges were correct, and from the Executive Engineer that the work had been performed in a satisfactory manner, should be deemed sufficient for passing the account.

Accounts of Civil Authorities might be dealt with as those of Subordinates to Executive Engineers.

135. In some offices requisitions for barrack repairs and minor works are furnished in duplicate; a single copy is sufficient, and the second only adds uselessly to the labor of copying and recording.

Requisitions need not be in duplicate.

136. Barrack furniture supplied by the Public Works Department should be borne as a charge upon the Public Works Budget, and should not be repaid to the department by the Commissariat. Barrack fixtures are already a charge against the Public Works Department.

Barrack furniture should be borne on the budget of the department supplying it.

137. The repairs and furniture of barracks being under the charge of the Public Works Department, it may be worthy of consideration whether it would not be desir-

Whether Barrack Master should not be a Public Works officer?

MISCELLANEOUS.

Some Barrack repairs might be executed by the men themselves.

Classification of Accountants and clerks to be extended.

Fair scale of salaries desirable.

Europeans require larger pay than Natives.

Increase of staff of Assistants.

Clerks of different offices paid unequally.

able that the Barrack Master should be a Public Works Officer. It has also been suggested that certain simple barrack repairs, such as white-washing, &c., might with advantage be carried out by the men themselves. The work might be offered to them at the estimated cost, to be carried out under the supervision of an officer. It would give the men useful employment, and enable them to earn a trifle beyond their pay.

138. In some Provinces a classification of Accountants and Clerks, under which they obtain systematic promotion, has been introduced. This arrangement might, with advantage, be extended to the other Provinces. It will give these subordinates a greater interest in the department, and be an encouragement to zeal and long service; but in order to uphold the authority of the Executive Engineer over his staff, it should be clearly shown that due consideration is paid on the occasions of promotion to the Executive Engineer's recommendations.

139. Attention should also be given to the scale of salaries now in force for European executive subordinates, which, from the evidence before the Commission, appears to call for revision, with reference to the recent great rise in prices throughout the country. A fair scale of remuneration encourages honesty, for if a public servant is paid a smaller salary than will be sufficient to support himself respectably, a temptation is held out to him to add to his income by improper means.

140. There is a special difficulty in this respect with regard to English subordinates who are placed exactly in the same position and have the same salary as Natives, although it is a known fact that their cost of living must of necessity be very much larger. The objection to having different rates of pay for the same rank is evident, but the difficulty might perhaps be met by allowing the European to commence in a higher grade than the Native.

141. This question might be combined with that of increasing the staff of Assistants and reducing the number of Subordinates, a measure which has been strongly advocated in many quarters, and one for which good reasons have been shown to exist. A strong opinion has also been expressed in favor of the employment of Non-Commissioned Officers of the Engineers in place of Civilians, in which the Commission concur.

142. By method and industry one good clerk will do the work of two bad ones, and do it better; also by selecting a better class of clerks, the tone and standing of the

MISCELLANEOUS.

department would be improved without extra cost to the State. In looking through the Establishment Lists great anomalies will be found to exist in the rates of pay, which it would be desirable to remove. In some of the offices in the North West Provinces the average rate of salaries of clerks is as low as Rs. 40 per month, in others it is Rs. 80.

143. With regard to the salaries of Engineers the differences are equally striking. One third class Executive Engineer receives more pay than the Superintending Engineer of the second circle. One fourth class Engineer gets more than do several of the first class. A second class Assistant receives more than all but one in the first class, and equal to some of the Executive Engineers. This is a subject which deserves the careful attention of Government, and is now, we believe, under consideration.

144. The charge for the upper portion of the Public Works Establishment as regards Direction appears large when compared with the work to be performed, and it seems a question whether the number of Superintending Officers employed may not be reduced, as communications improve, and as railways facilitate inspection upon some of the lines, such for instance as along the Grand Trunk Road.

145. It has been proposed that where there is a difficulty in carrying out the contract system Subordinates, who have had some experience in this description of work might be encouraged to leave the department and themselves become contractors. It is very desirable to adopt measures which would assist the development of the system of contracts, and this plan might be tried in a few instances experimentally, to be extended if successful. In those cases also where officers find difficulty in extending the system of contract, they might be removed to some district where it is in operation, and one who has been successful in introducing the system elsewhere might be substituted. It will frequently, no doubt, be found that the difficulty was not a local, but a personal one. The occasional moving and changing of disbursers may also be usefully carried out as a check upon fraud or collusion, or to aid their detection.

146. Receipts should, as much as possible, be paid in at the office at Head Quarters, and no charges should be paid out of Revenue, as is now done in some cases out of revenue arising from canals. The rule against this practice should be made universal.

The same with regard to Engineers and their Assistants.

Cost of upper portion of Public Works establishment might be reduced.

Subordinates might become contractors.

Occasional removal and inter-change of Subordinates may be found useful.

Receipts to be paid in at Head Quarters and charges not to be paid out of Revenue.

MISCELLANEOUS.

Classification of Public Works Miscellaneous Receipts.

147. The present classification of Public Works Income is as follows:—

I.—Ordinary.

- 1.—Tolls, Dues and Fees.
- 2.—Rents.
- 3.—Rates.
- 4.—Profits (as from Mills, Mines, &c.)

II.—Extraordinary.

- 1.—Sales (as of old Buildings, Lands, &c.)
- 2.—Refunds (Short Wages, &c.)

III.—Profit and Loss (Fines, Interest, Surplus Cash.)

There are also the following sources of receipts:—

Deposits, for security from employees or contractors.

Tuccavy advances repaid by zemindars.

Contributions from Native States or from private donors.

Income Tax.

Sale of Barrack supplies.

So many different headings add to the labour of book-keeping, while it is often not easy to draw the line between one head and another.

The Commission suggest the following heads as being sufficient:—

- 1.—Miscellaneous Imperial Receipts.
- 2.—Miscellaneous Local Fund Receipts.
- 3.—Contributions for Public Works.
- 4.—Repayments from Commissariat for Barrack supplies.
- 5.—Repayments of advances to Zemindars for Tuccavy Works.
- 6.—Deposits.
- 7.—Income Tax.

The whole of the Public Works Receipts should pass through the Accounts of the Controllers, and such portion as is Income should be transferred by the Controller monthly to the Public Treasury as Revenue.

This would be a mere adjustment entry, and need not involve any actual Cash transaction.

Convict Labour.

148. Convict labour employed upon Public Works should not be charged for, but the value of the work to be done by convicts, should be taken as a reduction upon the estimate for the work.

MISCELLANEOUS.
Contracts.

149. The system of contracts at Schedule rates should be extended as far as practicable. No contract should be made except with those who are known to be competent to perform it; but at the same time the most extended competition should be resorted to, amongst all that are competent. No security should be required except when advances are made, and payments to contractors should be made as frequently, and the reserves should be as small as possible.

150. It is advisable that the study of Book-keeping, by Double Entry, should be introduced into the several Civil Engineering Colleges.

Book-keeping to be a branch of study at the Civil Engineering Colleges.

151. A great saving of labour may be effected by an extension of the use of printed forms, and by a reduction of useless books which appear in some cases to be kept for scarcely any other purpose than that of giving employment to the clerks. It should be the duty of officers carrying out their periodical inspections to see, not only that the prescribed books and accounts are properly kept, but also that there is not a needless expenditure of labour upon books and accounts that are not required. There appears to be an innate love of multiplying records which tends to keep up a larger establishment than necessary and to overlay what is important with what is trivial. This practice should be checked.

Printed Forms to be used.

The keeping of useless books and records to be discontinued.

152. On a general system of accounts for the whole of India being introduced, it would be absolutely necessary that a Code of Regulations applicable to the department generally should be prepared.

General Code to be introduced.

CONCLUSION.

Recapitulation of recommendations.

CONCLUSION.

153. The principal points adverted to in this Report are the following:—

- 1st.—The substitution of cash payments for liabilities as charges in the accounts.
- 2nd.—The abolition of an intermediate suspense account in the Central Offices; all audited expenditure being charged direct against the Government.
- 3rd.—The introduction, throughout India, of monthly audit on original accounts.
- 4th.—The charging materials when purchased, as far as possible, direct to works instead of carrying them through an intermediate stock account.
- 5th.—The charging tools, plant, machinery, instruments, office furniture, &c., against a general head of service, instead of a Suspense account cleared by charges to Works.
- 6th.—The substitution of a simpler and more complete form of Budget Estimate than the one now in use, and the conversion of the Reserve Fund into a grant for minor works.
- 7th.—The appointment of a Public Works Accountant General for India.
- 8th.—The Pre-audit of salaries to be dispensed with.
- 9th.—The formation of a general system of accounts applicable to the whole of India.
- 10th.—The transfer, in the Provinces under the Government of India, of the duty of abstracting the accounts from Controllers to Executive Engineers, and the appointment of Accountants to the Divisional offices.
- 11th.—The transfer, as far as possible, of the labor of compiling accounts from Subordinates to Executive Engineers and their Accountants; and the withdrawal of the duty of the disbursement from the Subordinate in charge of a work.
- 12th.—The classification and promotion of Controllers as Imperial Officers.

CONCLUSION.

154. There are also a number of minor recommendations which will be found duly set forth under the several heads of the Report, but the above are those which chiefly affect the general principle of the accounts.

155. It is important that the several recommendations should be recognized and carried out as soon as possible. The financial year is drawing to a close, and the 1st May will soon be here, and unless the changes recommended can be introduced before that date, the accounts under the old system will have been commenced for the new year, and the necessary alterations will be much more difficult to effect.

Recommendations should be sanctioned and carried out before close of financial year.

156. During the course of April, the accounts should be cleared of everything which will have to be excluded from the new accounts. Liabilities which have already been charged to works, but which remain unpaid on the 30th April, will have to be re-credited to those works. Materials chargeable direct to works will have to be so charged. The Store accounts will have to be separated into Reserved Stock and Stores, such as tools, &c., which in future will be, on purchase, chargeable direct to a Budget head. The new books of accounts will have to be prepared, and measures taken for their introduction. There is therefore no time to be lost, and steps should at once be taken for obtaining the sanction of Government to the proposals, and for carrying out the necessary measures with energy and as much rapidity as due care will admit of.

Preparations to be made for this purpose.

157. The first eight points named in the recapitulation, which has just been given, may well be carried out by the 1st May.

Points to be carried out by May 1st.

158. The introduction of the new system of accounts in its full completeness, may not be universally practicable by that date, but the new books and accounts if not ready on 1st May, may even after that day be posted up from the commencement of the year, and this will only involve some additional amount of labour.

New books if not ready may be posted up after May 1st.

159. The transfer of the duty of abstracting the accounts from the Controller to the Executive Engineers is also an operation which must be gradually carried out, but even in this, it is desirable that no unnecessary delay should be permitted. The same may be said with regard to the compilation of the accounts of the Subordinates.

Points to be carried out gradually.

160. The questions relating to the position of the Controllers, should also meet with early attention.

CONCLUSION.

161. In concluding our Report, we beg leave to record our acknowledgment of the readiness with which valuable information and opinions have been afforded to us by the large number of experienced officers whom we have consulted, and to express our desire to offer our willing assistance in carrying out, with the sanction of the Government, the recommendations we have made.

M. H. FOSTER.

H. W. S. WHIFFIN.

* W. KENDALL, *Lieut. Col., R. E.*

G. CHESNEY, *Major.*

J. G. RYVES, *Capt., R. E.*

CALCUTTA,
27th February, 1864. }

* See Dissent attached.

DISSENT TO PUBLIC WORKS REPORT BY BOMBAY COMMISSIONER.

PARAS. 39 AND 67.—Require that a detail of the labour and all materials used on a work be shown in the abstract of the estimate, and on which the Controller would check the purchases and payments that appear in the Engineer's monthly accounts. I cannot concur in this; its effect would be greatly to complicate the Executive officer's accounts, without, I believe, being practicable really to carry out, or necessary if given. The estimate is checked by the Superintending Engineer, and on the recommendation of the Chief Engineer, sanctioned by Government, and so long as this amount is not exceeded the Controller should not be required to interfere. It must be remembered that a large work is never finished exactly as designed, nor would an officer know on making out his estimate, what materials would be purchased in the rough, and what in a finished state; yet each of these details would alter the proportion between "Labour and Materials" in the original estimate, and involve references from the Central Office—which if made at the time, might be answered—but difficult or next to impossible to explain to a distant office, months after, when perhaps the subject was forgotten. I am satisfied there would be nothing to compensate for the irritation and inconvenience it would occasion.

PARA. 42.—I do not agree to para 42, that the Public Works Controllers should be formed into one body, the same as in the Financial Department. I believe it to be necessary that those entrusted with the larger offices should have qualified in the Executive Branch up to 1st class Engineer. The difficult and complicated nature of Public Works accounts over those of all other departments, renders comparison valueless, and no good can result from having Controllers brought up in a Central Office, dealing with Public Works expenditure, their experience having only been acquired from papers and returns. The Public Work Auditor should be acquainted with the district, the prices of labour and materials, and every detail of an Executive Engineer's Accounts and works, which he would have to inspect and report on, otherwise he would be an unsafe adviser to Government, and neither have their confidence or that of the department, generally. This experience can only be acquired in the rough out-door work of an Executive Division.

PARAS. 51 TO 56.—I dissent entirely from these conclusions. Admitting in an account point of view that a Public Works Reserve is irregular and opposed to the English Budget theory, yet this compromise which has been approved by Her Majesty's and the Supreme Governments, is, I believe, essentially necessary in the present progressive state of India. The Budget Rules of annual Estimate and appropriation, cannot be rigidly enforced in this department without detriment to the Public service, and the existing discretionary power must, I think, be continued to the local Governments, if they are to be held responsible for the welfare of the country and for efficiently carrying out this branch of the administration. Under the 56th para. the local Government is empowered, within certain limits, to sanction and commence on works under Rs. 2,500; the question is, will this amount include the "unforeseen requirements" of a large Presidency? I think not, and if enforced, would be productive of delay, useless correspondence on trifles, and other evil results.

One of two results would follow; either Heads of departments would be discouraged by having all their applications for works costing more than Rs. 2,500, whether urgent or not, met by the constant reply that the project was approved and should be submitted for the sanction of the Supreme Government in the following year's Budget, or the Government of India would frequently be applied to, and must be prepared to sanction all works proved to be necessary, irrespective of the Original Budget provision.

This was the plan, followed a few years since, but the Governments of Madras and Bombay had then the power to commence on works under Rs. 10,000 (within the Budget limit) without reference to the Supreme Government, and if the Reserve is to be abolished, this limit should be restored, and all works under the sum classed under "minor works" for which a lump sum would be voted annually.

27th February, 1864.

W. KENDALL.

Report of the Commission of Enquiry into the
System of the Public Works Accounts.
Dated 27th February, 1864.

957 V 1132/64
1st April 1864

John G. Hiron, P. W. Dept. Press—1864.

Sec. Genl. P. W. D.
Minister.

27th Feb 1864

Works' Estimates		Materials or charged to Works.	Stores & Reserve Stores	Tools & Plant & Machinery	Purchases & Contracts	Labor	Vouchers for	Payments	
Bill	Materials or charged to Works.								
66.	Abstract only to go to the Controller - the original to be returned to the Executive Engineer.	73.	As the rule Materials to be charged direct to Works.	66.	To be charged direct to separate Budget Head for which a separate grant will be taken - provision for them in Works' Estimates being discontinued.	87.	All - for Purchases & to Contractors to be made by Ex ^{ce} Engr.	All Payments to be by <u>Cheque</u> ; excepting only such cases as for Daily Labor or petty arrangements for sundries.	
67.	Statement to be added to the abstract showing as correctly as possible the Quantities & rates of Labor and Materials to be employed and used on the Work.	74.	<u>Register</u> of receipts & expend ^{re} of such materials, giving Quantities & values - to be kept on the work.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.	86.	For Labor &c at fixed rates by Ex ^{ce} Engr., aided if necessary by <u>Cashier</u> .	87.	All - for <u>Purchases</u> & to <u>Contractors</u> to be made by Ex ^{ce} Engr.
68.	The final bill of Completion Report to be recorded on the abstract, item against item.	75.	<u>Purchases of</u> - to be allowed only on written order by Ex ^{ce} Engr.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.	87.	or when absolutely necessary by subordinate on a small fixed <u>Subcontract</u> .	88.	For Labor &c at fixed rates by Ex ^{ce} Engr., aided if necessary by <u>Cashier</u> .
		76.	<u>Quantity of</u> to be reduced to minimum, and should be fixed for each District by the Dep ^y Engineer.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.	88.	For stores to be made only on a <u>separate</u> (Contractor's or Dealer's) bill for each delivery, and to be paid within the month.	89.	The vouchers for payments for <u>Daily Labor</u> to be the Pay lists prepared from Muster Rolls and checked by the daily statements to be sent up by the subordinate (vid. 88).
		77.	<u>Purchases of</u> - to be allowed only on Indent passed by Ex ^{ce} Engr.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.	89.	For stores to be made only on a <u>separate</u> (Contractor's or Dealer's) bill for each delivery, and to be paid within the month.	90.	For stores to be made only on a <u>separate</u> (Contractor's or Dealer's) bill for each delivery, and to be paid within the month.
		78.	<u>Numerical list of</u> - to be kept, showing receipts, issues & balance; and where the balance is.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.	90.	For stores to be made only on a <u>separate</u> (Contractor's or Dealer's) bill for each delivery, and to be paid within the month.	91.	The vouchers for payments for <u>Daily Labor</u> to be the Pay lists prepared from Muster Rolls and checked by the daily statements to be sent up by the subordinate (vid. 88).
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		120.	Monthly & weekly <u>return of</u> - by Storekeeper to Ex ^{ce} Engr.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.	132.	For stores to be made only on a <u>separate</u> (Contractor's or Dealer's) bill for each delivery, and to be paid within the month.	133.	The vouchers for payments for <u>Daily Labor</u> to be the Pay lists prepared from Muster Rolls and checked by the daily statements to be sent up by the subordinate (vid. 88).
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		122.	Monthly & weekly <u>return of</u> - by Storekeeper to Ex ^{ce} Engr.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.	134.	For stores to be made only on a <u>separate</u> (Contractor's or Dealer's) bill for each delivery, and to be paid within the month.	135.	The vouchers for payments for <u>Daily Labor</u> to be the Pay lists prepared from Muster Rolls and checked by the daily statements to be sent up by the subordinate (vid. 88).
		123.	Monthly & weekly <u>return of</u> - by Storekeeper to Ex ^{ce} Engr.	107.	<u>Half yearly Return</u> of - by Ex ^{ce} Engr. to Controller, showing values as well as Quantities.				

93. To be kept by Double Entry - and to consist of a Cashbook, a Journal and a Ledger. *for 1862/64*
All Cash & other transactions to be passed through the Journal & Ledger.
104. To include all transactions from the commencement of the financial year up to date.
94. "Advances to Contractors," "Deposits" & "Refundments" to be carried to special accounts in the Ledger.
94. For each Contractor receiving advances there will be a separate personal account in the Ledger.
76. The Store-Ledger will show quantities & values of such stores as pass through the stock account (vid. 73-77-78). A monthly, or weekly, return being rendered by the storekeeper.
103. A Transfer Sheet showing credits to stock and debits to works to be prepared monthly.
104. For important works, a works' Register to be kept, showing under the Abstract Estimate subheads, quantities cost & rates of labor & materials employed on such works.
104. The value of the materials to be first entered under a Reserve head which will be relieved by charging the materials used to the proper subhead.
99. 98. To be a simple, complete record of all cash transactions as they occur from day to day and to be kept strictly up to date.
98. "Advances" - to be carefully distinguished from Payments on acct.
98. All Pub. works Receipts to pass through.
98. Form of -

93. The whole of the account to be based on Cash transactions as they occur - entirely free from such complications as "Liabilities," "Demands payable," "arrears of previous months," "Inefficient balances" &c.
106. 1. Account Current, in a classified form, of Receipts & Expenditure: the several charges to works under each head being shown in Schedule attached - supported by vouchers (vid. 108)
2. Copy of the Transfer Sheet (vid. ante, p. 103).
93. The opening & closing balance of the Account Current will be Cash.
111. All demands should be adjusted within the month.
107. Return of Receipts, issues, & balance of Reserve Stores giving quantities and values.
2. D. Tools, Plant, & Machinery &c. giving quantities only.
84. 87. 88. 89. 90. First abt. of labor, materials & stores, should be (when necessary) kept in Ex. Reg. of P.W.
84. 87. 88. 89. 90. One of the most complete kind; Muster Roll, Stockbook, Cashbook. [Take wt. book on P.W. Register]
87. 89. The Cashbook with vouchers to be transmitted on the last day of each month to the Ex. Engineer.
90. To be frequently checked by personal survey by the Ex. Engineer.

From Capt. E. H. Ryves. R.E. on special duty.
To the Secretary to Govt. P.W. Department.
Madras. 117

Sir,
With reference to G.O. No. dated 27 Nov. 1863, I have the honor to report that I arrived at Calcutta by the Steamer Benares on Saturday the 9th January 1864, reported my arrival to the P.W. Secy. Govt. India on Monday the 11th and on the 12th I joined the Commission. On the following day I reported to the P.W. Secy. Govt. India. The Commission reported to the Government of India.

This Report will, no doubt, be communi- cated to the Government of India and I feel confident that it will be found to contain much valuable information.

3. Copies of the forms of account alluded to in the Report are not yet printed - indeed the forms themselves are not yet finally settled, those already to be printed, illustrating the text rather than the approved forms proposed for adoption. Their general tendency is to simplicity - and I am confident that with slight modifications they may with advantage be accepted for the Dept.

4. The system of accounts recommended by the Commission appears to me good and as simple as is possible with due regard to proper control. It is almost identical with that of the Madras P.W. works acc't.

11. The proposed reduction of the number of
separate heads of Classification to seven
will be a great improvement. A simpler
form for the Budget Estimate is also rec-
ommended by the Commission.

12. It will be observed that besides
the subject of accounts proper, the
Commission have taken up points
connected with the Budget System, Local
Appointment of Controllers, Bank Dept. & Pub.
Wk. Dept organization, & pay, &c. which strictly
speaking it was not competent to deal
with.

13. The English Commissioners have stated (para.
57-58) what is the home practice as well
within our view as regards Reserve Fund
- it is my opinion that if a sufficiently high
limit for minor works be fixed, the Govt
should be free to transfer Appropriation from
one item of the Budget to another, the Reserve
Fund is not required. Col. Russell's dis-
sent / appended to the Report on this point is worthy
of perusal.

14. As regards the other points, the Government
will no doubt maintain its independent control
over Local Funds and will be able, as far
as it may deem necessary, to prevent inter-
ference with discipline & internal admini-
stration of the Department.

15. I append an Index to the Report as far
as regards accounts - grouped under, Estimates,
Stores, Payments, Books of Ex. Inf., Accts. of Ex. Inf.,
Subordinate Accts. - These recommendations on
each point being somewhat irregularly made
in different parts of the Report, this index will perhaps
be useful. I regret that Mr. [?] has been compelled to
make a very hurried Report, having little time to spare.

of the Commission to decide in the form
of accounts and the mail to Madras during
the evening.

Col. Wilkinson will however be able to give
any explanation which may be required
as he has regularly attended at the meetings
of the Commission.

With the permission of the Supreme Govt
I propose to leave Calcutta within the 14th of
this month, and to proceed to Malabar
to join in the Kistner District.

I have the honor to be,
Sir,

Your most obedt. servant,
J. G. Thomas Esq. Capt. R. S.
a special duty D. P. W.

Calcutta.

24 March 1864.

of 1864 & 1865
of the Gen. & 1869
Capt. Rym. R.S.

See. Sm. R.W.D.

Shubert.

Oct 22 1864
Rym. 1864

in 2 March 1864

P. 2. 1864

1864 - 6th April/64

Recorded

1864
1864

Print. processing

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Commission by Gen. R.W.

Recd. Report -

1864 954

Dec 1864

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