

(1) Number of pages 174
(2) Date of repair 14. 11. 47
(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	<u>1257</u>	Press
	<u>180787-</u>	Mis. ☒
Dated	<u>9-5</u>	18 <u>65</u>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
9th May 1865.*

Read the following letters :—

No. 185. From Lieutenant-Colonel C. H. DICKENS, R. A., Secretary to the Government of India, Public Works Department (Account,) to the Secretary to the Government of Madras, in the Public Works Department, dated Fort William, 10th April 1865, No. 306 A.

SIR,

1. In forwarding a copy of the Resolution* of the Government of India, promulgating the detailed rules and forms which have now been drawn up for the revised system of account in the Public Works Department, based on the proceedings and recommendations of the Accounts Commissioners, I am directed to convey the following remarks for the information of His Excellency the Governor in Council, explaining the effect which the Governor General in Council is desirous that these rules may have upon the system of account obtaining in the Madras Presidency.

2. The opinions of the Government of India as to the broad principles of account which should be adopted, in order to bring the Public Works Accounts in the Madras Presidency into general harmony with the Imperial system of account and finance, were enunciated at length in Colonel Strachey's letter No. 1854, dated 17th June 1864; I am now to explain the precise application of the new rules of account as they have been at last definitively established.

3. I am, first, to remark that these rules have been drawn up primarily for application in the Local Governments and Administrations immediately under the orders of the Government of India. They form indeed a portion of the new edition of the Public Works Code, which is now in course of compilation, the provisions of which Code do not, as a rule, extend to the Presidencies of Madras and Bombay.

† Paragraph 2 of letter No. 1,855 A of the 16th June 1864.

It was stated in the letter above quoted,† that while the Government of India would henceforward find it necessary to require absolute uniformity in the accounts to

be rendered to it of the expenditure incurred under the Budget grants, and like uniformity in the operations by which those accounts are prepared in the Controllers' Offices, it was not intended to enforce one and the same system throughout India, either in the detailed management of works, the actual disbursements of money, or the original accounts of such disbursements. The new system as now established need consequently have only a partial application to the Madras Presidency in some respects, while in others the system must necessarily be absolutely uniform in all parts of India.

4. The rules now promulgated are comprised in two Chapters, one relating to the accounts of Executive Engineers and the Disbursing Officers serving under them, the other to the accounts of the Controller's Office.

5. The first Chapter again is divided into two Sections, one relating to the original accounts of disbursers, the other to the compilation and abstraction which those accounts undergo in the Executive Engineer's Office. In regard to the first Section, the points which the Government of India desires may be established are—that the accounts may be based upon the actual disbursements of cash made; that every disbursing officer may obtain a monthly clearance for his expenditure; that a clear distinction may be maintained between accounts of cash and of stock, and that the receipts and expenditure of public works disbursers from whatever source obtained, and on whatever account disbursed, whether from Local or Imperial Funds, may be brought into the regular Public Works Accounts, so as to be passed finally through the books of the Controller.

6. As regards the second Section of Chapter XIX., on the accounts compiled in Executive Engineers' Offices, the Governor General in Council requests that the classification of expenditure adopted in the Executive Engineer's books may be

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precisely the same as is therein laid down. This amount of uniformity is necessary because the entries in the Controller's books must be based on those of the Executive Engineer, and it is essential that the accounts of all the Central Offices should be kept on one pattern.

7. At the same time, while the adoption or rejection of the new system of account in its details, is left to the Government of Madras, the Governor General in Council trusts that Government will give these rules the attention which they can fairly claim from the careful and complete way in which they have been drawn up, and hopes that so far as they may be found applicable to the circumstances of the Madras Presidency they may be adopted. In dealing with a business of this kind, the Government of India is able to make use of the services of the trained Accounts Department immediately attached to it, and as further the advantage provided by the aid of the special financial Officers connected with the Government of India, while both departments have been assisted in this task by the advice and co-operation of Mr. Foster, one of the Commissioners on Indian accounts appointed by the Secretary of State. And the Governor General in Council would further point out the consideration, which will doubtless present itself forcibly to the Government of Madras, that it is clear the attainment of uniformity in the final accounts will be rendered easy, in proportion as they are based in the first instance on a uniform mode of exhibiting details.

8. Turning now to Chapter XX. relating to the accounts of the Controller's Office, I am to explain the extent to which the rules contained in that Chapter are to be held to be applicable throughout India, and I am to remark that the conditions for establishing a uniform system of accounts for India in the main features, a result which both the Government of India and the Secretary of State consider to be of great consequence, necessarily requires that the accounts of the Central Offices shall everywhere be kept on a uniform plan.

9. Section I of Chapter XX, relates to the Budget credits and appropriations, and is to be considered applicable to all parts of India. It will be observed that the Budget Register and the monthly Appropriation Return to be rendered by the Controller have both been greatly simplified and reduced in bulk, compared with the forms at present in force; but this matter has formed the subject of a separate communication.

10. Section II. of Chapter XX, relates to the accounts of Public Works Expenditure to be kept in the Controllers' Offices, and the mode of auditing the monthly accounts of Executive Engineers. Upon this latter point it will not be necessary to follow the exact procedure in audit which is laid down, if the Government of Madras has any objection to it, or is disposed to substitute any other procedure, in place of that described in the first 33 paragraphs of the Section. Thus the rules for dealing with cases of delay in the submission of accounts (paragraphs 11 to 14), the mode of reporting objectionable items of expenditure (paragraphs 28 to 32), and the report required to the Government of India of all items of loss (paragraph 33), have been framed for adoption only in the Governments and Administrations directly under the Government of India. I am to request, however, that the Controller may be instructed to comply with the provisions of paragraph 9 of this Section, and to report to the Accountant General in this Department all cases of establishment charges not provided for by the rules which he has passed provisionally, as such procedure will be simply in accordance with existing practice.

11. The latter part of this Section, from paragraph 34, relates to the mode of booking the accounts in the Controller's Office, and I am to request the Controller may be instructed to keep his books precisely according to the manner therein explained, which is very completely illustrated by the forms referred to in the Section.

12. Section III. treats of the accounts of expenditure of imperial funds on Public Works by Civil Officers or other non-departmental disbursers, and is based on Public Works Standing Order No. 42 of 1864. The provisions of this Section are applicable throughout India.

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13. Section IV. describes the accounts to be kept of State expenditure on railways and other guaranteed enterprise, and consists chiefly of new rules now established for the first time. This Section is applicable to all parts of India where expenditure of this class is incurred, and has been framed in view to placing this important branch of the Public Accounts on a more satisfactory footing than it has heretofore occupied. This subject will also be referred to in a separate communication.

14. Section V. on the accounts of the Public Works Revenue is entirely new, and is based on orders of the Government of India in the Financial Department* which are about to be notified to this Department in a Public Works Circular. The rules contained in it are generally applicable throughout India, and will, it is hoped, suffice to secure method and regularity in this important branch of the Revenue Accounts.

15. The concluding Section of Chapter XX. describes the Monthly and Annual Accounts to be rendered by the Controller to the Accountant General in this Department. The rules contained in it are substantially the same as those now in force, and call for no particular remark.

16. I am to state that 260 copies of Chapters XIX. and XX. and Part I. of the Forms are available, if the Government of Madras desires to have them, in addition to the 40 copies now sent.

17. In conclusion I am to express the hope of the Governor General in Council that the publication of the detailed instructions for keeping the Public Works Accounts, which have formed the subject of this letter, with the full and complete illustrations provided by the Forms, may suffice for the accomplishment of the important end which the Government of India, and the Secretary of State are desirous of having fulfilled—the establishment of an accurate, simple, and expeditious system of account and audit of public works expenditure throughout India.

No. 307 A.

Copy forwarded to the Accountant General, Public Works Department, for information and guidance.

No. 186. From Lieutenant-Colonel C. H. DICKENS, R. A., Secretary to the Government of India, Public Works Department, (Account,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 21st April 1865, No. 014A.

SIR,

In forwarding Part II. of the new Forms of Accounts for the Public Works Department, which were established by Standing Order No. 21 of 1865, I am directed to state that, as this Part relates entirely to the accounts of Controllers' Offices, only a limited number of copies have been printed, and that 35 copies have now been despatched for use in Madras, of which 25 copies have been sent direct to the Controller from the Accountant General's Office to save time.

(Signed) A. B. SAMPSON,

For Secy. to the Govt. of India.

No. 187.

ORDER THEREON, 9th May 1865, No. 1,257.

ACCOUNT, No. 31.

1. The foregoing papers will be communicated to the Controller of Public Works Accounts for information and guidance.

2. It will be observed that although the rules and forms of Accounts now forwarded are primarily intended for the guidance of the Local Governments and Administrations immediately under the orders of the Government of India certain portions, specifically adverted to in Colonel

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Dickens' letter, are to be held applicable throughout India; while in respect to the rest, the Government of India expect that they will be adopted to the extent to which they may be found suited to the circumstances of this Presidency. The Controller will accordingly embody in the Manual which he has been requested to prepare, in Proceedings No. 1,137, dated 28th April 1865, the rules and forms which have been made applicable to this Presidency, and he will further carefully consider the other portions of the Bengal system of Accounts with a view to the adoption by the Madras Department Public Works of such of the rules and forms as may be calculated to simplify the work of the Account Department.

3. Paragraph 14 of Colonel Dickens' letter of 10th April will be communicated to the Revenue Department.

(True Extract.)

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

To the Controller of Public Works Accounts.
,, Revenue Department, with rules and forms.

Exd. S. T. Augustin.

FORMS OF ACCOUNTS

FOR THE

Public Works Department

UNDER THE

GOVERNMENT OF INDIA.

PART. I.

FORMS 1 to 20

ACCOUNTS OF SUB-DIVISIONAL OFFICERS

AND

FORMS 21 to 40

ACCOUNTS OF EXECUTIVE ENGINEER'S OFFICE.

Calcutta:
PUBLIC WORKS DEPARTMENT PRESS,
1865.

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ERRATA.

In Cash Book (Form No. 4), page 15, under head "Transfers, other Divisions," and in Schedule (Form No. 26), page 87, under head "Transfers within Province," *for* Etawah Division, Ganges Canal, *read* Agra Division.

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CLASSIFIED LIST OF TOOLS AND PLANT.

LIVE STOCK.	TOOLS.— <i>contd.</i>	TOOLS.— <i>contd.</i>
Bullocks.	Drills Stocks.	Saws, Tenon.
Camels.	Files, Large.	Scales, weighing, Large.
Elephants.	" Medium.	" " Small.
Horses.	" Small.	Screw Drivers.
Mules.	Gauges.	" Plates.
Ponies.	Gimblets.	Shears.
	Gouges.	Shovels.
SURVEYING INSTRUMENTS.	Hackeries.	Sieves, Iron-wire.
MACHINERY.	Hatchets, large.	" " common.
PLANT.	Hammers.	" Country, small.
	" Medium.	Spades.
TOOLS.	" Small.	Squares, Common.
Adzes.	Hatchets.	" Iron.
Anvils, Large.	Helves and handles.	Stone, grinding, Large.
" Medium.	Jhams.	" " Medium.
" Small.	" Poles.	" " Small.
Augurs.	Jumpers.	" Paint.
Awls, brad.	Knives, garden.	Tamping wires.
Axes, Carpenter's.	Kodalees.	Taps screw-plate.
" Felling.	Kulharees.	Tongs.
Beak irons.	Ladders, Wooden.	Troughs for Grinding stones.
Bellows, Large.	" Bamboo.	" Mortar mill stones.
" Medium.	Lanterns.	Trucks.
" Small.	Levels, Mason's.	Tubs.
Benches, wooden.	Lines, Dagbel.	Vices, Standing.
Bevels with bob.	" Doorie.	" Bench.
Blocks with sheaves.	Mallets, soorkee.	" Hand.
Borers, earth, Large.	Measures for lime, &c.	Wedges.
" " Small.	Mortar Mill Stones.	Wheel-barrows.
Boring rods.	" " Iron.	Winches.
Braces.	" " Poles.	Windlasses.
" Bits.	" Boxes.	Wrenches.
Brands.	Moulds, brick, common.	
Buckets.	" " Arch.	OFFICE FURNITURE.
Bussoolas, Carpenter's.	" Tiles.	Almirahs.
Bussooles, Mason's.	Pegs, wooden.	Brass Badges.
Carts.	Pick axes.	Chairs.
Chains.	Pincers.	Chests, Treasure.
" Measuring.	Pins, iron.	" Office.
Chests for tools.	Pokers.	Desks.
Chisels, Carpenter's.	Pots for pitch, &c.	Forms.
" Smith's.	Pumps.	Gongs.
" Mason's.	Punches.	Hour glasses.
Compasses.	Rammers.	Lamps and lanterns.
Centres for arches.	Rasps.	Medicines, &c.
Crah, capstan.	Rods, measuring, Large.	Petarahs.
Crests.	" " Medium.	Shelves.
Crow-bars.	" " Small.	Stools.
Cutters.	" Box wood.	Tables.
Dhenkies.	Rollers, Stone.	Tarpaulins.
Diamonds, Glazier's.	" Iron.	Tents.
Dies.	" Gearing.	Tumblers.
Dows.	Rules, Brass.	
Drills.	" Wooden.	CAMP FURNITURE.
" Bows.	Saws, Pit.	
	" Hand.	

CLASSIFIED LIST OF STOCK MATERIALS.

SMALL STORES.	BUILDING MATERIALS.	TIMBER.— <i>contd.</i>
Bolts, Door, Iron.	Bricks, burnt,	Stakes.
" " Brass.	12 x 6 x 3.	Teak scantling 12 x 8.
Bolts with Nuts.	Bricks 11 1/2 x 5 x 2 1/2.	" " 10 x 7.
" " Hasp.	&c. &c. &c.	" " &c. &c.
" " Screw.	" Unburnt (sizes.)	Teak planks 12 x 1.
" " Staple.	" Fire.	" " 18 x 2.
Chalk.	" Dust.	" " 9 x 3/4.
Chests, wooden.	" Khoah.	" " &c. &c.
Clamps, iron.	Khoah.	Toon wood (sizes.)
Doomnies.	Kunkur.	
Glass panes.	Lime, Kunkur or gooting.	METALS.
Glue.	" Shell.	Brass, Cast.
Handles, Door, brass.	" Stove.	" Hammered.
Haskuls.	Pipes, water.	" Sheet.
Hasps.	Rings, earthen, for wells.	" Wire.
Hinges, Iron.	Rubbish.	Copper, Sheet.
" Brass.	Sand.	" Wire.
" Butt.	Soorkee.	Iron, Country.
" H.	Spouts.	" English, Bar flat.
" H. L.	Stone for lime.	" " Square.
" T.	" Flags.	" " Hoop.
Hold fast, iron.	" Rubble.	" " Rod.
Hooks, Iron.	" Chunar.	" " Round.
" Valve.	Tiles, Khuprah.	" " Half round.
" Wall.	" Ventilator.	" " Sheet.
" Catch and eye.	" Nurria or half round.	" " Wire.
" Venetian.	" Bridge.	" " Rail.
" Staple.	" Eave.	" " Old.
" Punkah.	" Round.	" " Swedish (as English.)
Iron Pins.	" Flat, for paving or ter-	" Wrought, old.
Locks, Door, Iron.	race roofing.	" Pig
" " Brass.	" Thornhill.	" Old.
" " Pad, Iron.	" Cornice.	Lead, Pig.
" " Brass.	" S.	" Sheet.
Nails, Copper.	" Pan.	Pewter.
" Fine.		Steel, Blistered.
" Of sorts.		" Cast.
" Iron.		" Round.
" Joinery.		" Octagon.
" Iron moulding.		" Shear.
" Tack.		" Swedish.
" Brad.		" Country.
Pins, iron.		" English.
Rings.		Tin, Sheet.
Rivets, iron.		" Block.
Screws of Sorts.		Zinc, Sheet.
" Iron.		" Spelter.
" Cut.		
Sockets.		FUEL.
Solder, Brass.		Charcoal.
" Pewter.		Coal, Europe.
Staples.		" Burdwan.
Straps.		" Smithy.
Tacks.		
Ballusters.		
	Battens, Sál, (sizes.)	
	Bullas (sizes.)	
	Deal-wood (sizes.)	
	Iron-wood (")	
	Kurrees (")	
	Mangoe planks (sizes.)	
	Planks, Mangoe.	
	" Sál.	
	" Teak.	
	Sál Dhokur (sizes.)	
	" Chowkur	
	" Scantling 12 x 8 1/2.	
	" " 10 x 7.	
	" " &c. &c.	
	Shingles.	

CLASSIFIED LIST OF STOCK MATERIALS.—continued.

FUEL.—contd.	PAINTERS' STORES.—contd.	CORDAGE.—contd.
Coke.	Paint, Dry, White lead.	Twine, Hemp.
Cow-dung.	" " Yellow Ochre.	" Jute.
Fire-wood.	" " Blue.	" Moonj.
Koorah.	Putty.	
Paddy husk.	Spirits, Wine.	
	Turpentine.	
	Varnish.	
THATCHERS' MATERIALS.		MISCELLANEOUS.
Bamboos, Large.		Ammonia, Chloride.
" Medium.		Arsenic, Sulphuret.
" Small.	HOUSE FITTINGS.	Barrels.
" Battens.	Chowkuts.	Baskets.
" Chicks.	Door Frames.	Borax.
" Jaffry.	" Brass.	Boxes.
" Split.	Doors, batten single (sizes).	Brooms.
Rattans.	" " double (")	Canisters, tin.
Ekra reeds.	" Panel ditto.	Canvas.
Grass, Ooloo.	" Glazed ditto.	Clay, Fire.
Gurran Sticks.	" Half-glazed ditto.	" Sujjee
" Posts.	" 3rds ditto ditto.	" Midnapoor.
Khus-khus.	" Venetian ditto.	Cloth, Long.
Leaves, Goleputta.	" Grated ditto.	" Madras.
" Palm.	Fan lights.	" Gujjee.
Mats.	Iron gratings.	" Khurooa.
Ties, Bark.	Ladders.	Dammer.
" Creeper.	Punkabs (sizes.)	Gahrahs.
" Cane.	Railings.	Gum, arabic.
Straw, paddy.	Shutters.	Gumlahs, Large.
	Stair-cases.	" Medium.
	Windows, batten, single.	" Small.
	" " double.	Gunny.
	" Venetian.	" Bags.
	" Glazed.	" Purdah.
	" Half-glazed.	Hides.
	" Grating.	Jars.
PAINTERS' STORES.		Oakum.
Dryer.		Oil, Mustard.
Lamp-black.		" Castor.
Litharge.		" Cocoanut.
Oil, Linseed, Europe.		" Burners.
" " Country.		Parchment.
" Poppy seed.		Pitch.
" Turpentine.		Rosin.
" Wood.		Salt.
" Earth.		Sulphur.
Paint, mixed, Black.		Tallow.
" " Green.		Tamarind.
" " Mahogany.		Tape.
" " Red.		Tar, Coal.
" " White.		" Stockholm.
" " Zinc.		Tow.
" Dry, Black Rattan.		Wax.
" " Indigo.		Zinc, Chloride.
" " Green.		" Sulphate.
" " Red lead.		
" " Red Ochre.		
" " Verdigris.		

Explanatory Note on Forms Nos. 1 to 20, relating to Accounts of Disbursers.

Each officer in charge of a cash chest must himself count, on the Forms Nos. 1 and 2, last working day of each month and after the cash transactions of that day are concluded, the cash remaining in his chest, and will then fill in Form No. 1 with the exact description of his cash balance. The balance return will then be at once despatched to the Executive Engineer. The Executive Engineer will in the same manner count the cash in his own chest, filling in Form No. 1, which he will file in his own office. As soon as all the sub-divisional balance reports are received, the Executive Engineer will at once abstract them in Form No. 2, which he will then send on without delay to the Controller.

CASH BALANCE RETURNS.

2. The cash transactions of subordinates not entrusted with regular cash chests or power to draw upon treasuries will be recorded in this simple form. In the example given (Form No. 3) the amount of the subordinate's standing imprest is Rs. 200. The book is kept in duplicate. The disbursements are entered daily as they are made, and from time to time the right hand half page, or a portion of it, is cut off and sent to the Executive Engineer, or to the officer in whose cash account the imprest is included, the counterfoil being retained by the disbursers. The imprest holder will then be reimbursed so as to make up his imprest to the original amount.

Form No. 3.
IMPREST CASH BOOK.

3. The mode of keeping the cash-book has been already explained in the body of the Code. In the column "head of service" must be entered the head of abstract book under which the receipt or payment is to be posted. The cash balances held on imprest are brought forward as part of the cash balance of the officer in charge of the chest. The imprest holder's disbursements are shown in detail in the regular cash-book, as payments of the day on which the imprest holder is reimbursed.

Form No. 4.
CASH BOOK.

4. It is particularly to be observed that disbursements made by an imprest holder which have not been replaced, are not to be shown as such in the cash-book; thus the balance of the cash-book will show the full amount of the imprest, although a part of it may have been expended. In such case the cash balance as shown in the cash-book of the division will not agree with that shown in the cash balance return, and an explanatory note should be added.

5. When payments are made by cheque, the number of the cheque should be noted. Also vouchers on which payments are made should be numbered for ready reference.

6. In the example given the cash-book has been balanced monthly, but when the transactions are numerous, a daily balance is recommended.

The Sub-divisional Officer's cash-book may consist either of one or more sheets of the blank forms in a paper or board wrapper, in which case a fresh cash-book would be supplied to him every month; or he may be supplied with two bound books to be used in alternate months. The cash-book after being abstracted in the Executive Engineer's Office is to be returned to the Sub-divisional Officer.

7. The cash transactions of a subordinate are reported in the imprest account, and those in labour and materials in the daily report. The report (Form No. 5) is prepared in duplicate, one copy being submitted to the Executive Engineer, and the counterfoil being retained by the subordinate. The labour employed is shown in detail on one side, the materials of all kinds, whether stock or otherwise, are shown upon the other. The portion for materials is divided into two parts, one for

Form No. 5.
DAILY REPORT.

Form No. 5.
(Continued.)
DAILY REPORT.

receipts and the other for issues, a tabular form being adopted so as to give room for entry of several descriptions of materials, and several sources of receipt or works to which issued.

Forms Nos. 6, 7, 8.
DAY BOOK.

8. When the works are in charge of a subordinate under a sub-divisional officer, the report will be sent to the latter, and not to the Executive Engineer.

9. The day-book of a work is a monthly record shewing—

1st.—The labour employed each day.

2nd.—Cash account of disburser's payments on account of the work.

3rd.—Materials supplied to disburser, but for which he does not pay.

4th.—Stock materials issued to the work.

5th.—Expenditure of materials.

6th.—Progress.

7th.—The total charges debitable to the work, and

8th.—Their distribution by estimate sub-heads.

10. The daily columns should show the charges for daily labour only; the charges for materials purchased by the disburser, and for work done by petty contractors, being exhibited in the cash account, and at the time of payment.

11. The cash account will show the payments made, distinguishing in the case of large works, the sub-head of estimate to which each payment is debitable. An example is given in Form No. 6 A. The entries of payments must invariably correspond with similar entries in the cash book. The total payments on account of each sub-head of the work are abstracted at the foot of the cash account.

A note of arrears payable is added, including any arrears brought forward from previous months.

12. The account of materials will include materials purchased by the Executive Engineer and supplied to the work, and stock materials issued to the work. The sub-divisional officer, in preparing this portion of the day-book, will exhibit quantities only; the prices will be added in the Executive Engineer's Office.

13. In the case of large works, and when there is at the site of the work a large quantity of materials which has been written off the stock accounts, but has not immediately to be used, it will be necessary to keep a brief running account of the *principal* materials thus remaining at site, so that a proper check may be maintained on the materials, and that proper rates may be struck on the work actually executed. A specimen of such an account is given at the foot of the account of materials in Form No. 6 A. The increase or decrease in the balance of these unused materials is added to or deducted from the charges to heads of work, in order to produce the correct total of charge (see remarks on Register of Works). It will be noticed that the value of materials purchased but not paid for by the Executive Engineer is not charged to the work, when the materials are used, but when these are paid for. This is necessary to ensure exact correspondence between the cash-book entries of payments on account of works, and the entries in the day-books of the works for which those payments are made.

14. The day-book may however be kept according to the specimen given in Form No 6 B, for all works in which the greater exactness of Form No. 6 A is not considered necessary by the Executive Engineer. In it the total charges only are exhibited by the sub-divisional officer. These are compared at the end of the month with the detail of progress, by the Executive Engineer, who then distributes the charges approxi-

mately over the different heads, in proportion to the quantity of work done. In this example the detail of materials at site is omitted, the proportion of materials unused not being large enough to make it worth the trouble to keep an account of them.

15. Day-book Form No. 6C, is given as an example of the account of manufacturing operations by daily labour. This differs from the account of an ordinary work only in showing the progress in two different ways, one exhibiting the work done—and the other the quantity and approximate value of out-turn of the manufactured article.

16. The mode of showing the progress of work done in cases of actual construction requires no particular remark. As a rule the progress should be entered by estimate heads, but the Executive Engineer, if he thinks it necessary, may have it shown in still greater detail. The great object to be kept always in view is that the actual nature of the work done should be thoroughly intelligible from the report of progress.

17. The backing of the day-book will always be prepared in the Executive Engineer's Office. It consists of two parts, one showing the total charges of the work to be entered in the schedule, distinguishing between cash and stock, the other showing the charges against each head of estimate to be entered in the register of works. The totals of the two parts must agree with each other.

18. Form No. 7. Requisition for petty works. By the use of this form, a separate requisition, estimate, day-book of expenditure and completion report are dispensed with. It is applicable to all works or repairs estimated not to exceed Rs. 200 each in cost. The sanction of the Executive Engineer to the detail of cost on the face of the requisition will be equivalent to the sanction of the Superintending Engineer or other superior authority to the estimate for a larger work. In the detail of expenditure actual payments only will be recorded by the disburser, arrears, if any, being brought to account when paid.

19. Form No. 8 is an example of a work executed chiefly by task work. This form is on the same principle as the regular day-book, but in less detail, the daily account of labour being unnecessary, and the cash account being so placed that the same detail of particulars refers both to charges and payments. The detail of progress is in this form reduced to one column, that for the total of work done to date.

20. It is particularly to be observed that the charges to a work for any given month are held to be the payments of cash and the value of stock issued to the work. No charges should therefore be made for labour or materials in the day-book unless paid for. Materials procured by the disburser himself, will not be shown on the day-book until paid for.

21. Entries made in the divisional office upon the accounts of sub-divisional officers will always be made in red ink.

22. No. 9 is an abstract of stock materials received, showing the receipts from each source, classified under sub-heads of stock. The value of purchases and receipts from contractors is collected into one total from the different accounts, so as to enable the Executive Engineer to show the amount creditable to the ledger head "Stock purchases and sales." The other receipts are then entered, those from manufactures including under the sub-heads to which they belong, the out-turn of articles manufactured.

23. No. 10 collects on the same form the stock materials issued, the entries being obtained from the day-books of works, invoices of transfers, &c. Under the different heads of "manufactures" will be shewn

Forms Nos. 6, 7, 8.
(Continued.)
DAY BOOK.

Form No. 7.
REQUISITION FOR
PETTY WORKS.

Form No. 8.
ACCOUNT OF TASK
WORK.

Forms
Nos. 9, 10, 11, 13.
SUB-DIVISIONAL STOCK
ACCOUNTS.

Forms
Nos. 9, 10, 11, 13.
(Continued.)
SUB-DIVISIONAL STOCK
ACCOUNTS.

any stock used in manufacturing operations, as e. g., fuel consumed in brick-making, bricks used in preparing soorkee, &c.

24. No. 11 is a return of variations in stock balances. No articles but those of which there have been either receipts or issues during the month need be entered.

25. Form No. 13 is the half-yearly balance return, and is posted from the monthly balance return (Form No. 11). The sub-divisional officer is bound to keep this up to date, so as to admit of showing at any moment the actual state of the stock in his sub-division. It should be submitted in original immediately after the end of each half-year to the divisional office, where after examination and comparison with the Stock Register it will be returned to the sub-divisional officer, who need keep no copy of it. The comparison between the book quantities and the actual quantities of those articles which have been actually counted or measured, should be very carefully scrutinized and remarked on by the Executive Engineer.

26. The responsibility of the sub-divisional officer in regard to these returns is confined to recording the quantities correctly. The money values are all filled up in the Executive Engineer's office.

27. A half-yearly return similar to Form No. 13 is required of Tools and Plant which return may be made either separately or on the same paper as this half-yearly stock return, as may be convenient.

Forms Nos 12, 11, 13.
STORE-KEEPER'S
ACCOUNTS.

28. Form No. 12 is a daily account of receipts or issues as they occur. It may be useful to make daily totals of issues, and whenever this is done those totals must be abstracted at the end of the month upon the same form.

29. The monthly totals will then be entered in the monthly classified balance return (Form No. 11) and thence posted into the Register (Form No. 13) which will be kept in the same manner as for a sub-division.

Forms Nos. 14 to 17.
CONTRACT ACCOUNTS.

30. The principle to be observed in the accounts of contract work is that the measurements brought to account shall be, as in actual practice, those of the work completed up to time of measurement, and not those of the work done since last measurement, which it is in most cases impossible actually to measure. For large works which have to be measured before completion the account takes the form of a certificate (Form No. 14), which is prepared in duplicate and shows measurements up to date. One copy is retained by the officer responsible for the measurements, the other one being furnished to the Executive Engineer. Both copies of the certificate are to be signed in token of their correctness, both by the sub-divisional officer and the contractor. The Executive Engineer, deducting the value of the last certificate granted for the work, gives the contractor credit for the remainder, and pays him as much as will bring the total payments up to nine-tenths of the total value of work done. For large supplies of materials the same form is adopted, the principles of adjustment being the same as for works. In cases in which two certificates have been granted in the same month for the same work, the latest is the one on which the entries in the divisional accounts should be based. But it is desirable that works should be measured in such time as to enable the Executive Engineer to show in his monthly accounts the latest possible results, and to make the necessary payments on account of the certificates before the month expires.

31. When a contractor undertakes to complete works without intermediate measurements or payments, the account may take the form either of a certificate or of a bill submitted by the contractor. In the

latter case the bill (Form No. 15) may include several works, or one may be presented for each work, as may be most convenient. In the specimen of bill given, the first page is entirely prepared by the contractor, the departmental entries being made on the other side. Forms Nos. 14 to 17.
(Continued.)
CONTRACT ACCOUNTS.

32. An illustration has been given of the manner in which works executed by contractors who have been allowed to use departmental stock materials are to be accounted for. In some provinces it has been customary to treat issues of stock for use of contractors as sales of stock to them; the value of the stock being included in the contractors' bills, but deducted from the payments to them, and then entered in the cash-book as payments by them for the stock supposed to have been sold to them. Such entries in the accounts must not in future be made; the contractor's bill must shew what he has to receive only, and the stock issued to him must be charged direct to the work, and not debited to the contractor.

33. Form No. 16 shows the manner in which receipts separate from the certificate or bill should be taken from contractors, for payments or advances.

34. Form No. 17 illustrates how the accounts of petty contractors, who undertake the execution of parts of works only, or of works or supplies of small cost, may be shown in one account for each sub-division.

45. The account is framed on the same principle as those of the more important contracts; the total to end of month of work or supplies is exhibited, the value to end of last month being deducted as in the certificates.

36. Whenever the same man has petty contracts for different works, or for different parts of the same work (as e. g., a succession of sections of an embankment), it will usually be found convenient to keep a separate account with him for each work or part; so that when each is completed the account of it may be closed, instead of a running account being kept up embodying the whole of the contractor's transactions till they are completed. Further it is more simple and convenient for preparing the Schedule and posting the register of works, to arrange the petty contract account under the works concerned, than under personal heads. In cases in which balances due to or from petty contractors from the previous month remain unchanged at the end of the month to which the account relates, such balances may be collected at the back of the account, and their total exhibited in one line in the account itself. This arrangement, while it prevents such balances being lost sight of, simplifies the petty contract account and reduces its bulk.

37. Purchases are of three kinds, those of Tools and Plant, which are at once charged off in the accounts as such; those of materials for specific works, which are charged directly to those works; and those of materials not required for any specific purpose, which remain in reserve as Stock until required for issue. PURCHASE ACCOUNTS

38. A dealer, in submitting his bill for purchases, might obviously include articles of all three of these classes, more especially of the two last, the distinction between which would not and could not be made by him. The following course will therefore be adopted. For articles of the class of Tools and Plant payment shall only be made on separate bills including no other articles. For materials, whether for works or stock, one bill from each dealer (Form No. 18) may be accepted. The three last columns of the form, "payments," "for what account purchased," and "by whom received," will be filled up in the divisional office, the dealer, who will be supplied with printed forms for the purpose, having filled up the remaining columns, which constitute the bill proper. The purchases for each particular work will be collected and

Forms Nos. 18 and 19. accounted for on the day-book of that work, those for stock will be collected in the abstract of stock materials received (Form No. 9.)

PURCHASE ACCOUNTS.

39. Form No. 19 is a list of purchases made from persons who are unable to submit bills on the authorized form for their supplies.

40. The divisional accountant will be responsible that every entry in the bills Form No. 19 and the list Form No. 20, is brought to account either in the abstract of stock materials received, Form No. 9, or in one of the separate day-books of works.

Form No. 20.

ROAD METAL ACCOUNT.

41. Form No. 20 is the mileage account of road metal collected, a very useful record in the Executive Engineer's Office of a road division. The entries are abstracted, and the cash account given, in the account of petty contracts, Form No. 17. If in any case the metal is collected by departmental labour, which however is a course to be avoided, the entry in the column "name of contractor" will be "departmental labour." In such case a separate day-book of the departmental labour would be required.

FORMS Nos. 1 TO 20.

RELATING TO

ACCOUNTS OF DISBURSERS.

Form No. 1.—Para. 9.

DIVISION.

SUB-DIVISION.

Statement of the actual balance of cash in the hands of _____
on the _____ day of _____ 186__.

								Rs.	A.	P.
Cheques received in favour of self, but not cashed...	...	...	...	...	...	...	...			
Transfer receipts not cashed	...	...	...	...	...	...	...			
Bank-notes ...	...	...	...	...	...	...	...			
Rupees ...	...	...	...	...	...	...	...			
Half-rupees ...	...	...	...	...	...	...	...			
Quarter-rupees	...	...	...	...	...	...	...			
Two-annas pieces	...	...	...	...	...	...	...			
Pice	...	...	...	...	...	...	...			
TOTAL										

Certified that the cash in chest has been actually counted by me on this date, and is of the amount above stated.

Dated _____

Form No. 2.—Para. 9.

DIVISION.

Statement of the actual cash balance on the _____ day of _____ 186____, excluding
amount at credit of Treasury drawing account.

	Rs.	A.	P.
In hands of Executive Engineer	...	...	...
Assistant Engineer	...	...	...
"	...	...	...
"	...	...	...
Sub-Engineer	...	...	...
Supervisor	...	...	...
Overseer	...	...	...
"	...	...	...
"	...	...	...
TOTAL			

Certified that the above return has been compiled from the actual balance returns of the disbursers in this
Division.

Executive Engineer.

In addition to the above, the sums noted below are standing at credit of the Division in the Treas-
ury, as per Sub-divisional Cash-Books:—

In Alyghur Treasury ... Rs. _____

In Muttra Treasury ... " _____

Total ... Rs. _____

A. B.

Dated _____

Executive Engineer.

(8)

Form No. 3.—Para. 5.

ALYGHUR SUB-DIVISION—ALYGHUR DIVISION.

Imprest Cash Book of Overseer T. Brown, for May 1865.

DAY OF MONTH.	TRANSACTIONS.	NO. OF VOUCHER.	AMOUNT OF EACH DISBURSEMENT	TOTAL.
			Rs. A. P.	Rs. A. P.
1st	Imprest cash in hand ...	...	.....	200 0 0
6th	Arrears of last month on account of Alyghur Church ..	...	24 4 9	
11th	Paid for labour from 9th to 11th May on repairing Verandah at West end of No. 16 Barrack, Alyghur	...	19 0 0	
"	Paid for 3 nut screws at 3 annas each, for ditto	...	0 9 0	
"	" labour from 1st to 10th May on Alyghur Church	...	15 6 6	59 4 3
	Balance	...	.....	140 11 9
12th	Received from Executive Engineer	...	.....	59 4 3
16th	Paid for labour of 13th and 14th May on repairing Verandah at West end of No. 16 Barrack, Alyghur	...	7 8 0	200 0 0
22nd	Paid for labour on Alyghur Church	...	33 15 6	
"	" 2 maunds 20 seers ban string at Rs. 2 per maund for Alyghur Church	...	5 0 0	
"	Paid for 4 maunds 11 seers jute rope at Rs. 5 per maund for Alyghur Church	...	21 8 0	67 15 6
	Balance	...	.....	132 0 6
23rd	Received from Executive Engineer	...	.....	67 15 6
30th	Paid for Alyghur Church for 30 seers ban string at Rs. 2 per maund	...	1 8 0	200 0 0
"	Paid for Alyghur Church for 16 earthen pots at 6 pie each	...	0 8 0	
"	" for 20 baskets at Rs. 2-8 per 100	...	0 8 0	
"	" for 30 seers nails at Rs. 15 per md.	...	11 4 0	13 12 0
"	" Seeta Ram for repairing crow-bars and pick-axes	...	2 8 0	2 8 0
	Balance	...	...	16 4 0
31st	Received from Executive Engineer	...	.....	183 12 0
				16 4 0
				200 0 0

(9)

D

ALYGHUR DIVISION. OFFICE CASH-BOOK OF LIEUT. A. BROWN.

DATE OF RECEIPT.	NO. OF VOUCHER.	FROM WHOM RECEIVED, &c.	RECEIPTS.		HEAD IN CASH ABSTRACT BOOK.
			Cash.	Bank or Treasury.	
			Rs. A. P.	Rs. A. P.	
1	...	Balance from previous month ...	158 10 4	2,140 0 0	
3	...	Ditto Imprest with Overseer T. Brown ...	200 0 0		
3	...	Cash drawn from Treasury ...	1,000 0 0		Cash from Treas- ury.
		Rent of public buildings—			
3	...	Mr. C. F. ... 100 0 0			
"	...	Major G. K. ... 80 0 0			
"	...	Letter of Credit No. 1, dated 1st May 1865 ...	180 0 0		Rents.
"	...	" " 2 ...		24,500 0 0	Letter of Credit.
"	...	" " 3 ...		2,000 0 0	" "
5	...	Sale of old shed from Razim Ali ...		1,500 0 0	" "
		Income Tax from Establishment of Division...	140 0 0		Sale of buildings.
			37 0 0		Income Tax.
		Carried over ...	1,715 10 4	30,140 0 0	

—Para 7.

EXECUTIVE ENGINEER, FOR THE MONTH OF MAY 1865.

DATE OF PAYMENT.	NO. OF VOUCHER.	To WHOM PAID, &c.	PAYMENTS.		HEAD IN CASH ABSTRACT BOOK.	
			CASH.	BANK OR TREASURY.		
				No. of Cheque.		Amount.
			Rs. A. P.		Rs. A. P.	
2	...	Labour on "Neela Bridge," as follows:— Centering, arrears ... 25 0 0 Arching, " ... 10 0 0 Dressing stone, arrears 13 4 6	48 4 6	...	.....	Original Works.
"	...	Advances to Civil Officers as follows:— Collector of Alyghur 400 0 0 Post Master of Alyghur ... 200 0 0	.....	1 A	600 0 0	Civil Officers.
3	...	Executive Engineer ... ..	.....	2 A	1,000 0 0	Cash from Treas- ury.
"	...	Manufacture of bricks,—arrears of pre- vious month	17 4 0	...	.....	Stock.
4	...	To Ramzanee, for metal deposited at side of Alyghur and Muttra Road, 18th mile, 2nd Section ... ..	.....	3 A	30 0 0	Original works.
"	...	Advanced to Superintending Engineer's Office ... ..	.....	4 A	300 0 0	Miscellaneous advances.
"	...	Advanced to Civil officers as follows:— Collector of Muttra... ..	.....	1 M	300 0 0	Civil Officers.
		<i>Establishment, April 1865.</i>				
		Executive Engineer ... 625 0 0	.....	5 A	625 0 0	} Salaries.
		Asst. Engr. D. Jones ... 350 0 0	.....	2 M	350 0 0	
		" E. Robinson 250 0 0	.....	1 H	250 0 0	
		Overseer R. Johnson 80 0 0	.....	6 A	80 0 0	
		" T. Brown ... 80 0 0	.....	7 A	80 0 0	
		Sub-Overseer Ahmed Buksh 60 0 0	.....	8 A	60 0 0	
		1,445 0 0				
"	...	Office Establishment	285 0 0	...	.....	Ditto.
"	...	Petty "	30 0 0	...	.....	Ditto.
"	...	Paid on account of "Neela Bridge" as follows:—				
5	...	Centering, 20 seers twine, at 4 annas ... 5 0 0				
		Centering, 46 chattees, at 9 pie 2 2 6	7 2 6	...	.....	Original works.
6	...	Paid Gopal Dosad for firewood supplied	12 3 2	...	.....	Stock purchases.
8	...	Travelling allowances as follows:—				
"	...	Executive Engineer for April 1865 ...	.....	9 A	180 0 0	Travelling allow- ance.
"	...	Advanced to Asst. Engr. E. Robinson	.....	2 H	1,000 0 0	Transfers within division.
"	...	Labour on 1st Section of the Alyghur and Muttra Road	498 15 0	...	.....	Original Works.
"	...	Labor on manufacture of bricks ...	18 12 0	...	.....	Stock.
"	...	Paid Sreenath Banerjee, for metal de- posited at side of Alyghur and Muttra Road, 22nd and 23rd mile, 2nd Section	.....	10 A	50 0 0	Original works.
		Carried over ...	917 9 2	...	4,905 0 0	.

Form

ALYGHUR DIVISION. OFFICE CASH-BOOK OF LIEUT. A. BROWN.

DATE OF RECEIPT.	No. OF VOUCHER.	FROM WHOM RECEIVED, &c.	RECEIPTS.		HEAD IN CASH ABSTRACT BOOK.
			Cash.	Bank or Treasury.	
			Rs. A. P.	Rs. A. P.	
14	...	Brought forward ...	1,715 10 4	30,140 0 0	
		Cash drawn from Treasury ...	1,000 0 0	.....	Cash from Treas- ury.
		Carried over ...	2,715 10 4	30,140 0 0	

No. 4,—contd.

EXECUTIVE ENGINEER, FOR THE MONTH OF MAY 1865.

DATE OF PAYMENT.	No. OF VOUCHER.	TO WHOM PAID, &c.	PAYMENTS.		HEAD IN CASH ABSTRACT BOOK.
			CASH.	BANK OR TREASURY.	
			Rs. A. P.	No. of Cheque.	Amount.
		Brought forward. ...	917 4 2	...	4,905 0 0
10	...	Paid Gunput Roy, for purchase of bricks:— As per his bill for March 1865, 8,000 bricks, at Rs. 5 per 1,000 ... 40 0 0 As per his bill for April 1865, 12,000 bricks, at Rs. 5 per 1,000 ... 60 0 0 As per his bill for May 1865, 1,60,000 bricks, at Rs. 5 per 1,000 ... 800 0 0 As per his bill for May 1865, 25,000 bricks, at Rs. 6 per 1,000 ... 150 0 0	.....	11 A	1,050 0 0
"	...	Paid on account of "Neela Bridge" as follows:— Centering, labour ... 140 8 0 Dressing stone, labour ... 45 2 6	.....	12 A	185 10 6
"	...	Paid for manufacture of bricks as follows:— 6,500 maunds of firewood, at Rs. 6 per 100 maunds Telegram to Superintending Engineer Advanced to Sub-Overseer Ramnarain Doss ... ..	.....	13 A	390 0 0
11	...	Paid per Overseer Brown on account of "Alyghur Church" and "repairing verandah at west end of No. 16 Barrack," as follows:— Arrears of last month on account of Alyghur Church 24 4 9 Labour on repairing verandah west end of No. 16 Barrack ... 19 0 0 3 nut-screws, at 3 as. each for No. 16 Barrack ... 0 9 0 Labour on Alyghur Church 15 6 6	.....	14 A	30 0 0
12	...	Paid Lall Mahomed for metal deposited at side of Alyghur and Muttra Road, 37th—38th mile, 2nd Section ... Law charges.—Stamps in suit against Fyzud Ali ... ..	.....	15 A	59 4 3
14	...	Cash drawn from treasury ...	.....	16 A	50 0 0
"	...	Advanced to Asst. Engr. D. Jones ...	.....	17 A	30 0 0
"	...	Advanced to Supervisor Williams trans- ferred to Central Provinces ...	.....	18 A	1,000 0 0
"	...	Country Stationery ...	4 0 0	3 M	500 0 0
"	...	Carried over ...	923 1 2	19 A	200 0 0
					8,399 14 9

ALYGHUR DIVISION. OFFICE CASH-BOOK OF LIEUT. A. BROWN.

DATE OF RECEIPT.	No. OF VOUCHER.	FROM WHOM RECEIVED, &c.	RECEIPTS.		HEAD IN CASH ABSTRACT BOOK.
			Cash.	Bank or Treasury.	
			Rs. A. P.	Rs. A. P.	
17	...	Brought forward Deposit received from Rampersad, Sub-Overseer	2,715 10 4 200 0 0	30,140 0 0	Deposits.
		Carried over	2,915 10 4	30,140 0 0	

No. 4,—contd

EXECUTIVE ENGINEER, FOR THE MONTH OF MAY 1865.

DATE OF PAYMENT.	No. OF VOUCHER.	To WHOM PAID, &c.	PAYMENTS.		HEAD IN CASH ABSTRACT BOOK.
			CASH.	BANK OR TREASURY. No. of Cheque. Amount.	
			Rs. A. P.		Rs. A. P.
		Brought forward	923 1 2	...	8,399 14 9
15	...	Labour on the 1st Section of the Alyghur and Muttra Road	491 1 0	...	Original works.
"	...	Transferred to credit of Assistant En- gineer E. Robinson, per letter No. 40, dated 15th May 1865	...	...	Transfers within division.
"	...	To Ramzanee, for metal deposited at side of Alyghur and Muttra Road, 18th mile, 2nd Section	...	20 A	30 0 0 Original works.
"	...	Paid on account of "Neela Bridge," as follows:— Centering, 20 seers twine 5 0 0 Do. 4 mds. string, at Rs. 1 per md. 4 0 0 Dressing stone, marking Tools ... 3 0 0	12 0 0	...	Original works.
16	...	To Abdool Rojak, for pur- chase of lime-stone for manufacture of lime, as follows:— As per his bill for May 1865,* 8,000 cubic ft. lime-stone, at Rs. 8-8 per 100 ... 680 0 0 Carriage of do., at Rs. 1-4 100 0 0	...	...	...
"	...	Paid to Overseer Brown for labour on re- pairing verandah at west end of No. 16 Barrack	7 8 0	...	Repairs.
"	...	Advanced to well-sinkers sent to Execu- tive Engineer, Etawah Division, Ganges Canal	...	22 A	80 0 0 Transfers other divisions.
"	...	To Mudho Sing for excavation and Embankment, Alyghur and Muttra Road, 4th mile, Section 1st	...	23 A	40 0 0 Original works.
17	...	Paid on account of "Neela Bridge" as follows:— Contingencies,—1,400 mats for work- men's huts, at 1 anna each ...	...	24 A	87 8 0 Ditto.
"	...	Deposits repaid as follows:— Maun Sing, Contractor, on completion of his contract	...	25 A	500 0 0 Deposits.
"	...	To Ramchunder Chatterjee, for metal deposited at side of Alyghur and Mut- tra Road, 35th and 36th miles, 2nd Section	...	26 A	50 0 0 Original works.
19	...	Labour on the 1st Section of the Aly- ghur and Muttra Road	334 0 0	...	Original works.
"	...	Labour 8th to 18th May on manufac- ture of bricks	20 8 0	...	Stock.
"	...	Deposit of Rampersad, Sub-Overseer, remitted to Government Savings Bank	...	27 A	200 0 0 Deposits. Contingencies.
20	...	Telegram to Superintending Engineer..	1 8 0	...	...
		Carried over	1,779 10 2	...	11,167 6 9

ALYGHUR DIVISION. OFFICE CASH-BOOK OF LIEUT. A. BROWN.

DATE OF RECEIPT.	No. OF VOUCHER.	FROM WHOM RECEIVED, &c.	RECEIPTS.		HEAD IN CASH ABSTRACT BOOK.
			Cash.	Bank or Treasury.	
			Rs. A. P.	Rs. A. P.	
22	...	Brought forward ...	2,915 10 4	30,140 0 0	
24	...	Cash drawn from Treasury ...	1,000 0 0	.....	Cash from Treas- ury.
26	...	Deposit of Kettermohun Banerjee, Contractor ...	500 0 0	.....	Deposits.
		Received from Ramdeen for stock sold to him ...	27 8 0	.....	Stock sales.
		Carried over ...	4,443 2 4	30,140 0 0	

No. 4,—contd.

EXECUTIVE ENGINEER, FOR THE MONTH OF MAY 1865.

DATE OF PAYMENT.	No. OF VOUCHER.	To WHOM PAID, &c.	PAYMENTS.		HEAD IN CASH ABSTRACT BOOK.
			CASH.	BANK OR TREASURY. No. of Cheque. Amount.	
			Rs. A. P.	Rs. A. P.	
21	...	Brought forward ...	1,779 10 2	11,167 6 9	
"	...	Labor on the 1st Section of the Alyghur and Muttra Road ...	370 0 0	.....	Original works.
"	...	Paid on account of "Neela Bridge." Centering, labour ... 202 4 6 Dressing stone, labour ... 45 2 6	247 7 0	28 A	1,000 0 0
22	...	Executive Engineer ...	.....	28 A	1,000 0 0
"	...	Paid per Overseer Brown on account of Alyghur Church:— Labour ... 33 15 6 2½ maunds ban string, at Rs. 2 per maund ... 5 0 0 4 maunds 12 seers jute-rope, at Rs. 5 per maund ... 21 8 0	.....	29 A	60 7 6
"	...	To Lall Mahomed, for metal deposited at side of Alyghur and Muttra Road, 37th and 38th mile, 2nd Section ...	.....	20 A	20 0 0
23	...	Balance of compensation to zemindar for use of land for brick-field for manufacture of bricks ...	30 0 0	...	Stock.
24	...	To Boodha, for excavation and embankment, Alyghur and Muttra Road, 8th mile Section 1st ...	.....	30 A	25 0 0
25	...	Advance to Deputy Commissioner, Ajmere, for stone masons ...	.....	32 A	250 0 0
26	...	To Ramchunder Chatterjee, for metal deposited at side of Alyghur and Muttra Road, 35th and 36th mile, 2nd Section ...	.....	33 A	70 0 0
"	...	Paid on account of "Neela Bridge." Dressing stone, 20 seer twine, at 4 annas per seer ...	5 0 0	...	Original works.
27	...	Paid on account of Khetter Mohun Banerjee, Contractor, being purchase money of a Government Promissory Note for Rs. 500 ...	.....	34 A	485 0 0
"	...	Labor on the 1st Section of the Alyghur and Muttra Road ...	355 0 0	...	Original works.
28	...	Paid to Madho Sing. for excavation and embankment of Alyghur and Muttra Road, 6 miles, Section 1st ...	.....	35 A	40 0 0
"	...	Labor, 19th to 26th on manufacture of bricks ...	12 5 6	...	Stock.
29	...	Miscellaneous receipts paid into Treasury ...	.....	36 A	1,594 8 0
"	...	Paid to Messrs. Collins and Co., for constructing a Jail at Alyghur ...	.....	37 A	12,800 0 0
"	...	To Sreenath Banerjee, for metal deposited at side of Alyghur and Muttra Road, 22nd, 23rd, and 24th mile, 2nd Section ...	.....	38 A	50 0 0
"	...	Office-rent ...	.....	39 A	28 0 0
		Carried over ...	2,799 6 8	27,590 6 3	

DAILY REPORT FOR 1ST MAY 1865.

DAILY REPORT FOR 1ST MAY 1865.

[illegible]

[Note. The second part of this return should be on the reverse of the page.]

PROGRESS.

DAY-BOOK FOR MAY, 1865.

	UP TO DATE.	LAST REPORTED.	DURING MONTH.
Centering	all put up.		
Arching	2,700	...	2,700
Dressing arch stones ...	5,000	1,000	4,000
Ashlar superstructure ...	9,050	7,800	1,250

<i>Revenue</i> ALYCHUR SUB-DIVISION: ALYCHUR DIVISION:	
<i>Revenue</i> Name of Work.—Neela Bridge.	
Authority.—Government, N. W. P., No.—dated— <i>1864</i>	
Estimate No.—of 1864-65.	
Summary of charges.	
<i>1864</i> Cash payments in Sub-division <i>for July and Aug</i> ... Ditto by Executive Engineer .. Recoveries of advances by work ...	Rs. A. P. 745 - 6 - 0 210 - 8 - 0 0 0 0
Total cash debited during month ... Value of stock issued to this work ...	955 14 0 997 8 0
Total to be entered in Schedule ...	1,953 6 0

Distribution of charges.

SUB-HEAD.	DISBUR- SEK'S CHARGES.	CHARGES BY DIVI- SIONAL OFFICER.	TOTAL.
Centering ...	Rs. A. P. 383-15 0	Rs. A. P. 163-0 0	Rs. A. P. 546 15 0
Arching, including dressing stones ...	246 13 6	488 10 0	735 7 6
Ashlar superstructure	27-1-6	179-0-0	206 1 6
Contingencies ...	87 8 0	...	87 8 0
	745-6 0	830 10 0	1,576 0 0
Increase to materials at site ...	...	...	377 6 0
Total to be entered in Register of Works	...	...	1,953 6 0

Sub-divisional Officer.

REMARKS BY EXECUTIVE ENGINEER

[The Executive Engineer will note here if the work has been examined and measurements checked by him, with any remarks that appear called for.]

Executive Engineer.

[NOTE.—In this and the following forms, the antique [black letter] type represents the red ink entries to be made in the Executive Engineer's Office.]

Form No. 6 A,—contd.

HEAD.	CENTERING.				ARCHING.			
SUB-HEAD.					Stone Masonry.			
(A) TOTAL.	(A) TOTAL.	(A) TOTAL.	(A) TOTAL.	(A) TOTAL.	(A) TOTAL.	(A) TOTAL.	(A) TOTAL.	(A) TOTAL.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Days.	1	2	3	4	5	6	7	8
1	1	1	1	1	1	1	1	1
2	1	1	1	1	1	1	1	1
3	1	1	1	1	1	1	1	1
4	1	1	1	1	1	1	1	1
5	1	1	1	1	1	1	1	1
6	1	1	1	1	1	1	1	1
7	1	1	1	1	1	1	1	1
8	1	1	1	1	1	1	1	1
9	1	1	1	1	1	1	1	1
10	1	1	1	1	1	1	1	1
11	1	1	1	1	1	1	1	1
12	1	1	1	1	1	1	1	1
13	1	1	1	1	1	1	1	1
14	1	1	1	1	1	1	1	1
15	1	1	1	1	1	1	1	1
16	1	1	1	1	1	1	1	1
17	1	1	1	1	1	1	1	1
18	1	1	1	1	1	1	1	1
19	1	1	1	1	1	1	1	1
20	1	1	1	1	1	1	1	1
21	1	1	1	1	1	1	1	1
22	1	1	1	1	1	1	1	1
23	1	1	1	1	1	1	1	1
24	1	1	1	1	1	1	1	1
25	1	1	1	1	1	1	1	1
26	1	1	1	1	1	1	1	1
27	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1
29	1	1	1	1	1	1	1	1
30	1	1	1	1	1	1	1	1
31	1	1	1	1	1	1	1	1

[NOTE.—The columns A, A, A, need not be filled up when not thought necessary.]

Form No. 6 A,—contd.

ARCHING.				SUPERSTRUCTURE MASONRY.				DISBURSER'S CASH ACCOUNT.					
Dressing cut Stone.				Ashlar Work.				Date.	Sub-Head.	Particulars.	Pay-ments.	Total as per Cash-Book.	
Mate Stone Cutters	Stone Cutters	Coolies	Total	Mate Stone Cutters	Stone Cutters	Coolies	Total				Rs. A. P.	Rs. A. P.	
20	400	80	20	10	200	40	10	2nd	Centering	Arrears Labour	25 0 0		
1	20	4	1	1	20	4	1	"	Arching	"	10 0 0		
1	20	4	1	1	20	4	1	"	Dressing Stones	"	13 4 6	46 4 6	
1	20	4	1	1	20	4	1	5th	Centering	20 Seers twine, at 4 annas	5 0 0		
1	20	4	1	1	20	4	1	"	"	46 Chattees, at 9 pie	2 2 6	7 2 6	
1	20	4	1	1	20	4	1	10th	Centering	Labour	140 8 0		
1	20	4	1	1	20	4	1	"	Dressing Stones	"	45 2 6	185 10 6	
1	20	4	1	1	20	4	1	15th	Centering	20 Seers twine	5 0 0		
1	20	4	1	1	20	4	1	"	"	4 Maunds string, at Re. 1	4 0 0		
1	20	4	1	1	20	4	1	"	Dressing Stones	Marking Tools	3 0 0	12 0 0	
1	20	4	1	1	20	4	1	17th	Contingencies	1,400 Mats for workmen's huts, at 1 anna	87 8 0	87 8 0	
1	20	4	1	1	20	4	1	21st	Centering	Labour	202 4 6		
1	20	4	1	1	20	4	1	"	Dressing Stones	"	45 2 6	247 7 0	
1	20	4	1	1	20	4	1	26th	Dressing Stones	20 Seers twine, at 4 annas	5 0 0	5 0 0	
1	20	4	1	1	20	4	1	28th	Arching	Labour	125 4 0		
1	20	4	1	1	20	4	1	"	Superstructure Ashlar	"	27 1 6	152 5 6	
1	20	4	1	1	20	4	1	Total cash payments as per Cash-book				745 6 0	745 6 0
ABSTRACT.													
Centering—													
Labour										367 12 6			
Sundries										16 2 6	383 15 0		
Arching—													
Labour										220 5 6			
Arrears										85 1 9	135 4 0		
Sundries											135 4 0		
Dressing Stone—													
Labour										103 9 6			
Sundries										8 0 0	111 9 6		
Superstructure—													
Labour										45 2 6			
Arrears										13 1 0	27 1 6		
Contingencies											87 8 0		
Total as above											745 6 0		

CONSTRUCTION OF ALYGHUR CHURCH.

[NOTE.—The columns A, A, A, need not be filled up when not thought necessary.]

DISBURSER'S CASH ACCOUNT.

(27)

Form No. 6 B,—contd.

ACCOUNT OF MATERIALS NOT CHARGED WITHIN.

	QUANTITY.	RATE.		VALUE.			QUANTITY.	RATE.		VALUE.	
		Rs.	A. P.	Rs.	A. P.			Rs.	A. P.	Rs.	A. P.
<i>Purchased by Executive Engineer and issued to this work.</i>						<i>Distribution of issues.</i>					
Burnt bricks, 10" x 5" x 3"	19,900	9	2 0	181	9 0	Pucka masonry—					
						Burnt bricks ...	15,000	9	2 0	136	14 0
						Kunkur lime ...	387 c. ft.	16	0 0	61	14 0
						Soorkee ...	300 c. ft.	10	8 0	31	8 0
										269	4 0
						Kutch-pucka masonry—					
						Burnt bricks ...	4,000	9	2 0	44	11 0
						Cornice tiles ...	4,000	10	0 0	40	0 0
										84	11 0
						Wood-work for roof—					
						Wrought-iron ...	11 seers	12	8 0	3	7 0
TOTAL PURCHASES				181	9 0	Total				318	6 0
<i>Received from Stock.</i>											
Kunkur lime	Cubic feet 387	16	0 0	61	14 0						
Soorkee	300	10	8 0	31	8 0						
Cornice tiles, 12" x 6" x 1 1/2"	No. 4,000	10	0 0	40	0 0						
Wrought-iron	11 seers	12	8 0	3	7 0						
TOTAL STOCK				136	13 0						
TOTAL				318	6 0						

Form No. 6 C.—Para. 26.

PROGRESS.				DAY-BOOK FOR MAY 1865.			
	UP TO DATE.	LAST REPORTED.	DURING MONTH.	ALYGHUR SUB-DIVISION. ALYGHUR DIVISION.			
Bricks, 11" x 5" x 2½", full burnt ...	4,50,000	3,50,000	1,00,000	Name of Work.—Manufacture of bricks. Authority.—Govt., N. W. P., No. — dated — Estimate No. 40 of 1864-65.			
Ditto, ditto, half burnt ...	1,02,500	82,500	20,000	Summary of charges.			
	Cubic ft.	Cubic ft.					
Brick bats ...	400	400		Rs. A. P.			
				Cash payments in Sub-division ... 488 13 6			
				Ditto by Executive Engineer ... 0 0 0			
				Recoveries of advances by work ... 0 0 0			
				Total cash debited during the month ... 488 13 6			
				Value of stock issued to this work ... 18 0 0			
				Total to be entered in Schedule ... 506 13 6			
				Distribution of charges.			
				SUB-HEADS.	DISBURSER'S CHARGES.	CHARGES BY DIVISIONAL OFFICER.	TOTAL.
					Rs. A. P.	Rs. A. P.	Rs. A. P.
				Firing kilns ..	398 13 6	18 0 0	416 13 6
				Unloading kilns ...	60 0 0	0 0 0	60 0 0
				General charges ...	30 0 0	0 0 0	30 0 0
				Total to be entered in Register of Works...	488 13 6	18 0 0	506 13 6
Estimated value of out-turn.	QUANTITY.	RATE.	VALUE.				
			Rs. A. P.				
Brick, 11" x 5" x 2½", full burnt ...	1,00,000	Rs. 5 p. 1,000	500 0 0				
Ditto, ditto, half burnt ...	20,000	Rs. 2 p. 1,000	40 0 0				
TOTAL			540 0 0	Sub-divisional Officer.			
				REMARKS BY THE EXECUTIVE ENGINEER.			
				Executive Engineer			

Form No. 6 C,—contd.

ACCOUNT OF MATERIALS NOT CHARGED WITHIN.

	QUANTITY	RATE.			VALUE.				QUANTITY	RATE.			VALUE.		
		Rs.	A.	P.	Rs.	A.	P.			Rs.	A.	P.	Rs.	A.	P.
Received from Stock.								Distribution of charges.							
Fire-wood	Maunds. 300	6	0	0	18	0	0	Firing kilns—Fire-wood	Maunds. 300	6	0	0	18	0	0
Total	.....				18	0	0	Total	.....				18	0	0

Form No. 7.—Para. 24.

REQUISITION ON THE P. W. D. FOR PETTY WORK.

The Officer Commanding _____ wishes to have the verandah at the west end of No. 16 Barrack repaired with the least possible delay.

6th May, 1865.

Quarter Master.

DETAIL OF COST.

It will be necessary to take down the present roof and re-roof the verandah with tiles as follows :—
Roofing of double layer of flat tiles, the upper layer set in a bed of mortar, $1 \times 43.6 \times 13.6 = 587$ Rs. A. P.
superficial feet, at Rs. 13 per 100 76 5 0

SAL WOOD-WORK.

Beams, $3 \times 13.6' \times 5" \times 6" = 8.4$ Battens $20 \times 10.6' \times 5" \times 4" = 29.2$

37.6, at Rs. 2-12 per cubic foot 103 2 0

RED PAINTING.

Beams, $3 \times 13.6' \times 1.5' = 56$ Battens, $20 \times 10.6' \times 1.2' = 245$

301 at Re. 1 per 100 3 0 0

3 Iron nut screws, at As. 3 each 0 9 0

Taking down old roof, removing rubbish, &c. 4 0 0

TOTAL 187 0 0

7th May, 1865.

Supervisor.

SANCTIONED.

TO BE EXECUTED BY SUPERVISOR.

Date to be commenced ... 9th May.

" completed ... 15th May.

8th May 1865.

Brigadier Genl. Comdg.

Executive Engineer.

COMPLETION CERTIFICATE.

Work done as above, and expenditure incurred as per detail at back... ..

Work done.

17th May, 1865.

Supervisor.

17th May, 1865.

Quarter Master.

Form No. 7, contd.

EXPENDITURE ON THIS WORK.

DAY OF MONTH.	No. OR QUANTITY.	DESCRIPTION.	AMOUNT.	TOTAL.	CASH PAYMENT.	DAY OF MONTH.	No. OR QUANTITY.	DESCRIPTION.	AMOUNT.	TOTAL.	CASH PAYMENT.
		As.	Rs. A. P.	Rs. A. P.	Rs. A. P.						
9	8	Masons ...	8	4 0 0							
"	16	Boys ...	1	1 0 0							
"	8	Carts ...	8	4 0 0							
10	8	Masons ...	8	4 0 0							
"	16	Boys ...	1	1 0 0							
11	8	Masons ...	8	4 0 0							
"	16	Boys ...	1	1 0 0							
"	3	Iron put screws	3	0 9 0	19 9 0	19 9 0					
13	4	Carpenters ...	8	2 0 0							
14	4	Masons ...	8	2 0 0							
"	8	Boys ...	1	0 8 0							
"	4	Carts ...	8	2 0 0							
"	2	Painters ...	8	1 0 0	7 8 0						
16	...	...	...	...	7 8 0						
		Total		27 1 0							
		Rs.			27 1 0						
4,000	171	Tiles ...	5-0	20 0 0							
200	171	Cable feet lime	15-0	32 0 0							
37½		C. ft. Sal timber	2-8	93 12 0							
16		Seers red paint	0-4	4 0 0							
		Total Charges		176 13 0							
					176 13 0						

[If the work is not completed in the same month as it is commenced in, an account will be furnished in this form of expenditure to end of month, with note that the final account will follow with the succeeding month.]

Form No. 8, Para 25.

TASK WORK.

MUTTRA SUB-DIVISION.

ALUGHUR DIVISION.

DAY-BOOK OF EXPENDITURE ON CONSTRUCTING OUT-OFFICES FOR NON-COMMISSIONED OFFICERS' QUARTERS AT MUTTRA.

Authority for work.—Estimate No. 191 of 1864-65. Letter No. 1096 of Secretary to Government, N.W.P., dated 4th March 1864.

Day of Month.	PAYMENTS.		ITEMS OF CHARGE.	SCHEDULE No.	QUANTITY.	RATE.	CHARGES			PROGRESS UP TO END OF MONTH.
	Amount.						By DISBURSER.	By DIVISIONAL OFFICER.	TOTAL.	
	Rs. A. P.					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
2	10 8 0		Arrears of last month			...	10 8 0	...	10 8 0	
26	2 0 2		Pukka masonry		67 c. ft.	3 0 0	2 0 2			
30	4 11 7		Bricks		630	7 8 0	4 11 7			
30	2 3 7		Soorkee		20 c. ft.	11 2 0	2 3 7			
			Lime-stone		10 "	47 3 9	...	4 12 10		
			Total pukka masonry				8 15 4	4 12 10	13 12 2	3,458 c.ft.
26	30 0 0		Sal wood-work, including materials		12 c. ft.	2 8 0	30 0 0	...	30 0 0	24 "
26	5 11 6		Terrace roofing		143 s. ft.	4 0 0	5 11 6			
26	3 8 5		Khoah		47 c. ft.	7 8 0	3 8 5			
30	1 14 3		Soorkee		10 "	11 2 0	1 14 3			
30	7 13 7		Tiles, 12"		314	25 0 0	7 13 7			
30			Lime-stone		28½ c. ft.	47 3 9	...	13 6 9		
			Total terrace roofing				18 15 9	13 6 9	32 6 6	286 s. ft.
30	11 7 5		Sand-plaster		2,293 s. ft.	0 8 0	11 7 5			
30			Sand		115 c. ft.	14 3 6	...	16 5 8		
30			Lime-stone		57½ c. ft.	47 3 9	...	27 1 1		
			Total sand-plaster				11 7 5	43 6 0	54 14 2	4,914 s. ft.
30			White-washing, including materials		1,736 s. ft.	0 3 0	3 4 1	...	3 4 1	2,064 s. ft.
30	6 5 9		Tiled flooring		212 "	0 3 0	6 5 9			
30	3 6 0		Bricks, 10½" x 5½" x 2½"		450	7 8 0	3 6 0			
30	2 7 1		Soorkee		22 c. ft.	11 2 0	2 7 1			
30	5 13 1		Tiles		233	2 8 0	5 13 2			
30			Lime-stone		11 c. ft.	47 3 9	...	5 4 0		
			Total tiled flooring				18 0 0	5 4 0	23 4 0	424 s. ft.
18	2 5 1		Red painting, including materials		232 s. ft.	...	2 5 1	...	2 5 1	232 "
30	1 8 0		Earthen spouts		4	0 6 0	1 8 0	...	1 8 0	4
			Contingencies.							
10	1 8 0		Carts		2	0 12 0	1 8 0			
30	1 9 0		Coolies		10	0 2 6	1 9 0			
30	14 8 0		Signboards, large		2	2 4 0	4 8 0			
			Ditto, small		4	2 0 0	8 0 0			
			Chunar stones		4	0 8 0	2 0 0			
	119 4 7		Total				17 9 0	...	17 9 0	
			Total of the month				112 0 8	66 14 4	178 15 0	
			Total including arrears				122 8 8	66 14 4	189 7 0	
			Charges to be debited				119 4 7	66 14 4	186 2 11	
			Arrears unpaid				3 4 1	...	3 4 1	

C. D.

Executive Engineer.

A. B.

Sub-divisional Officer.

Form No. 9.—
 ALYGHUR SUB-DIVISION. ALYGHUR DIVISION. ABSTRACT OF

SOURCES FROM WHICH RECEIVED.	TOTAL.	AMOUNT.	RATE.	VALUE OF EACH RECEIPT OF MA- TERIALS.													
					BUILDING MATERIALS.												
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
					2,60,000			Bricks, full burnt.	5	0	0	1,300	0	0			
					25,000			Ditto,	6	0	0	150	0	0			
					20,000			Ditto, half burnt.	2	0	0	40	0	0			
					8,000			Lime-stone.	9	12	0	780	0	0			

Para. 36.

STOCK MATERIALS RECEIVED DURING THE MONTH OF MAY 1865.

Fuel.	615	Firewood	...	6	0	0	36	14	4	36	14	4	18	0	0	488	13	6	2,813	11	10
Manufacture.																					
Firewood	300																				
Cash paid for manufacture																					
TOTAL																					

Form No. 10.-

ALYGHUR SUB-DIVISION. - ALYGHUR DIVISION. ABSTRACT OF

[illegible]

Para. 36.

STOCK MATERIALS ISSUED DURING THE MONTH OF MAY 1865.

[illegible]

Form No. 11.—Para. 36.

ALYGHUR—DIVISION.

ALYGHUR—SUB-DIVISION.

STATEMENT OF RECEIPTS AND ISSUES OF STOCK FOR THE MONTH OF MAY 1865.

DESCRIPTION.	BALANCE RE- MAINING IN STORE, AS PER LAST MONTH'S RETURN.	RECEIPTS DURING THE MONTH, AS PER ABSTRACT (Form No. 9.)	TOTAL	ISSUES DUR- ING THE MONTH, AS PER ABSTRACT (Form No. 10.)	BALANCE RE- MAINING IN STORE ON 1st JUNE 1865.	REMARKS.
<i>Building Materials.</i>						
Bricks, 11" x 5" x 2½" No.	3,00,000	2,60,000	5,60,000	...	5,60,000	
Ditto, 12" x 6" x 3" ... No.	10,000	25,000	35,000	...	35,000	
Ditto, half burnt, 11" x 5" x 2½" ... No.	8,000	20,000	28,000	...	28,000	
Ditto, unburnt, 11" x 5" x 2½" ... No.	1,50,000	...	1,50,000	70,000	80,000	
Lime (stone) ... c. feet	8,000	...	8,000	2,040	5,958	
Lime-stone... .. "	1,000	8,000	9,000	...	9,000	
Stonework "	2,000	...	2,000	1,229	771	
Stone "	9,000	...	9,000	5,100	3,900	
Tiles No.	8,000	...	8,000	4,000	4,000	
Tiles, cornice "	6,000	...	6,000	4,000	2,000	
<i>Timber.</i>						
Sal Timber ... c. feet	650	...	650	57½	592½	
<i>Metals.</i>						
Wrought-iron ... Seers	26	...	26	11	15	
<i>Fuel.</i>						
Firewood Mds.	200	615	815	300	515	
<i>Painters' Stores.</i>						
Red paint Seers	40	...	40	16	24	

Executive Engineer.

Sub-divisional Officer.

Form No. 12.—Para. 59.

ACCOUNT OF THE DAILY ISSUES OF MATERIALS AND STORES IN CHARGE OF RAMPERSHAD, STORE-KEEPER, ALYGHUR DIVISION,
AT ALYGHUR, DURING MAY 1865.

DAY.	No. OF INDENT OR ORDER.	NAME OF THE WORK TO WHICH ISSUED.	GLASS PANE.	BOILERS.	HINGES, PAIRS.	LOCKS.	TIMBER, SAL, CUBIC FEET.
1	1	Stolen from Godown ...	...	...	...	...	52
	2	Transferred to Muttra Sub-Division ...	12	6	8	2	...
		"	...	...	...	...	...
		Total for the day	12	6	8	2	52
2	3	Transferred to Agra Division, P. W. D.	...	...	...	...	680
		Total for the day	...	...	...	...	680
		[and so on]	...	...	...	...	...
		Abstract of daily totals.	12	6	8	2	52
1	...	...	...	...	...	...	680
2	...	...	...	...	...	...	...
3		[and so on]	...	...	...	...	...
		Total for the month	12	6	8	2	1,500

[NOTE.—The same form would be used for record of receipts, for which, however, daily totals are not required. In addition to these, the Store-keeper will submit the Classified Return of Receipts and Issues, Form No. 11.]

Form No. 13.

ALYGHUR SUB-DIVISION.

Balance Return of *Stores* under charge of the

CLASS.	NAMES OF ARTICLES.	CORRECT BALANCE BROUGHT OVER.	RECEIPTS.						TOTAL.	May.
			May.	June.	July.	August.	Sept.	October.		
TOOLS AND PLANT.	Adzes ...	50								
	Anvils, large ...	1								
	„ medium ...	...								
	„ small ...	1								
	Axes, pick ...	145								
	Crow-bars ...	53								
	Hammers ...	31								
	Jumpers ...	25								
	Wedges ...	73								
SMALL STORES.	Bolts ...	60			60	40	...	...	160	6
	Glass panes ...	100			10		60	...	170	12
	Hinges, pairs ...	18				12	36	...	66	8
	Locks ...	15				5	...	...	20	2
	&c. &c. ...									
	&c. &c. ...									
BUILDING MATERIALS.	Bricks, large No.	60,000				2,00,000	...	2,20,000	4,80,000	
	„ small ...	80,000				30,000	10,000	...	1,20,000	66,000
	Bujree ... c. ft.	7,000						4,500	11,500	6,500
	Lime (kunkur) ...	600				1,400	...	...	2,000	
	Lime (stone) ...	300				50	...	1,400	1,750	
	Sand ...				100		600	1,800	2,500	
	Stone, dressed ...			500		250	...	1,500	2,250	
	Tiles, flat ... No.	13,000			4,000		2,000	50,000	69,000	

[The entries in this Register will evidently be taken from the Store-keeper's daily accounts of Receipts and Issues. The whole

This form will be used by the Sub-Divisional officer when

Para 59.

ALYGHUR DIVISION.

Store-keeper for the half-year ending 31st October 1865.

ISSUES.					TOTAL.	BALANCE ON 1st NOVEMBER.		EXPLANATION OF DIFFERENCE AND REMARKS.	
June.	July.	Aug.	Sept.	Oct.		As per this Return.	As actually counted.	By Store-keeper.	By Executive Engineer.
	19		50		75	85	85		
23		39	27		101	69	67	Two panes broken by accident.	Correct.
	17			15	40	26	26		A. B.
5			1		8	12	12		
87,600			1,50,000	1,59,000	3,96,000	84,000	81,600	The quantity of bricks issued in Sept. was 1,53,600, not 1,50,000 only, as entered by mistake in the accounts of that month. The difference should be charged to No. 1 Barrack now under construction.	Credit will be afforded for the value of the 3,000 bricks in the next monthly accounts. The Store-keeper has been warned to be more careful in future.
			2,000	30,000	98,000	22,000	22,000		
2,000	1,000				9,500	2,000	2,000		
		650	150		800	1,200	1,200		
			1,300	150	1,750				
340		303	760	1,100	2,500				
100	200	400	700	778	2,178	72	72		
1,000		30,000	7,000	23,000	64,000	5,000	4,900	Two hundred broken through carelessness of cart-driver.	The Store-keeper has been directed to recover the value of the tiles from the cart contractor.

of the entries have not been completed, but the mode of keeping it will be sufficiently clear from the examples given.]
there is no Store-keeper in charge of the stores.

Form No. 15, contd.

MEMORANDUM BY SUB-DIVISIONAL OFFICER.

	QUANTITY.	RATE.	AMOUNT.	REMARKS.
Amount of bill			Rs. A. P.	
			697 5 0	
DEDUCTIONS—				
Fine for delay in constructing covered passage			45 0 0	
Payable to Contractor			652 5 0	
Stock materials supplied for covered passage.				
Bricks	1,850	12 0 0	22 4 0	
Soorkee	75 c. ft.	14 15 6	11 2 2	
TOTAL STOCK			33 6 2	
TOTAL COST OF WORK			685 11 2	

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

30th May, 1865.

Assistant Engineer.

REMARKS BY EXECUTIVE ENGINEER.

Paid in full as per receipt below:—

31st May, 1865.

Executive Engineer.

Received Rupees (652-5-0) six hundred and fifty-two and five annas only, on account of the works detailed within, as a final payment in settlement of all demands.

31st May, 1865.

KHETTERMOHUN BANERJEE.

Stamp.

ABSTRACT OF CHARGES.	CASH.	STOCK.	TOTAL.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Additions to Harness-racks	44 14 0		44 14 0
Repairs to lock-up			
Hazut ward	7 12 0		7 12 0
Covered passage	2 8 0		2 8 0
	597 3 0	33 6 2	630 9 2
TOTAL TO BE CHARGED IN SCHEDULE	652 5 0	33 6 2	685 11 2

Form No. 16 A.--Para 71.

CONTRACTORS' RECEIPTS.

Forms of Receipt to be furnished when it is not given on the back of a Work Certificate.

[Case where payment is made after the certificate had been submitted, which is therefore the last].

EXAMPLE I.

Received from the Executive Engineer, Division, Rs. (500) five hundred only, in part payment for constructing the Cavalry stables at—

(Stamp.)

A. B.,
Contractor.

Memorandum.

	Rs.	A.	P.	Rs.	A.	P.
Value of work done, as per last certificate				1,700	0	0
Previous payments	1,000	0	0			
Receipt as above	500	0	0			
				1,500	0	0
Balance due				200	0	0

A. B.,
Contractor.

Date

EXAMPLE II.

Received from the Executive Engineer, Division, Rs. (1,247) twelve hundred and forty-seven, being balance in full due on my contract for supplying bricks for the year 1864.

Memorandum.

	Rs.	A.	P.	Rs.	A.	P.
Value of materials supplied, as per last certificate				3,647	0	0
Previous payments	2,400	0	0			
Receipt as above	1,247	0	0			
				3,647	0	0

(Stamp.)

C. D.,
Contractor.

Date

Form No. 16 B.

(To be used when one payment is made on account of several works, in which case the amount chargeable to each is always to be specified).

Received from the Executive Engineer, Division, Rs. (1,500) fifteen hundred only, as advances for the works specified below, viz. :—

	Rs.	A.	P.
As advance for constructing a record-room, Collector's Cutcherry	700	0	0
Annual repairs to Cutcherry	400	0	0
Drain-bridge in Civil lines	400	0	0
TOTAL	1,500	0	0

(Stamp.)

E. F.,
Contractor.

Date

Form No. 17.

ACCOUNT OF PETTY CONTRACT AND ADVANCES

NAME OF CONTRACTOR.	DESCRIPTION OF WORK OR SUPPLIES.	RATE.	TOTAL OF WORK EXECUTED OR SUPPLIES FURNISHED UP TO END OF MONTH.	
			Quantity.	Amount.
	<i>Collection of metal for the 2nd Section, Alyghur and Muttra Road, (Estimate No. 1, dated 1884) Mile.</i>	Rs. A. P.		Rs. A. P.
Ramzanee	Metal deposited at side of road ...	18 1 15 0	4,300 c. ft.	83 5 0
Ram Lall	"	21 1 6 6	3,000 "	42 3 0
Sreenath Banerjee	"	22 1 4 0	7,000 "	96 4 0
"	"	23 1 4 0	700 "	41 13 7
"	"	24 1 11 0	2,480 "	138 1 7
Ram Chunder Chatterjee	"	35 2 8 6	8,000 "	202 8 0
"	"	36 2 14 6	3,000 "	87 3 0
Lall Mahomed	"	37 2 14 9	2,000 "	289 11 0
"	"	38 3 3 9	1,000 "	58 7 0
				32 5 6
				90 12 6
	<i>Earth-work, 1st Section, Alyghur and Muttra Road, (Estimate No. 2, dated 1884) Mile.</i>		31,480 c. ft.	644 1 1
Lall Mahomed (separate account)	Excavation and Embankment ...	4 1 7 0	26,900 c. ft.	33 10 8
"	"	6 1 7 0	70,000 "	100 10 0
Bamabar Sing	"	7 1 7 0	40,000 "	139 4 8
Boodha	"	8 1 7 0	55,900 "	57 8 0
Bussorra	"	9 1 9 0	22,000 "	75 11 6
			2,14,800 c. ft.	34 6 0
				306 14 2
Ajudha Nunyal	Firewood supplied...	6 0 0	285 mds	17 1 7
Beharee Sing	"	6 0 0	210 "	12 9 7
Gunga Sing	"	6 0 0	100 "	6 0 0
Gopal Dosad	"	6 0 0	370 "	22 3 2
Busee Khan	"	6 0 0	150 "	9 0 0
			1,115 mds.	66 14 4
	Other accounts not affected by the month's transactions, as per detail at back			1,017 13 7

Para 82.

ALYGHUR SUB-DIVISION, ALYGHUR DIVISION, FOR MAY 1865.

DEDUCT VALUE OF WORK SHOWN LAST MONTH.		VALUE OF WORK DONE THIS MONTH.		PAYMENTS MADE.			BALANCE	
Quantity.	Amount.	Quantity.	Amount.	Previous month.	Present month.	Total.	Due to Contractor.	Due from Contractor.
	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1,000	19 6 0	3,300	63 15 0	20 0 0	60 0 0	80 0 0	3 5 0	
300	4 3 6	2,700	57 15 6	50 0 0	...	50 0 0	...	7 13 0
{ 1,400 }	{ 17 8 0 }	{ 5,600 }	{ 78 12 0 }					
{ ... }	{ ... }	{ 700 }	{ ... }					
...	...	2,480	41 13 7					11 14 5
1,400	17 8 0	8,780	120 9 7	50 0 0	100 0 0	150 0 0	...	
4,000	101 4 0	4,000	101 4 0					
...	...	3,000	87 3 0					10 5 0
4,000	101 4 0	7,000	188 7 0	100 0 0	200 0 0	300 0 0	...	
1,000	29 3 6	1,000	29 3 6					
...	...	1,000	32 5 6					
1,000	29 3 6	2,000	61 9 0	10 0 0	70 0 0	80 0 0	10 12 6	
7,700	171 9 0	23,780	472 8 1	230 0 0	430 0 0	660 0 0	14 1 6	30 0 5
...	...	26,900	38 10 8					
30,000	43 2 0	40,000	57 8 0					53 2 4
30,000	43 2 0	66,900	96 2 8	112 7 0	80 0 0	192 7 0	...	7 6 6
20,000	28 12 0	20,000	28 12 0	64 14 6	...	64 14 6	...	4 4 6
24,600	30 11 7	31,300	44 15 11	55 0 0	25 0 0	80 0 0	...	14 10 0
12,000	18 12 0	10,000	15 10 0	49 0 0	...	49 0 0	...	79 7 4
86,600	121 5 7	1,28,200	185 8 7	281 5 6	105 0 0	386 5 6	...	
100	6 0 0	185	11 1 7	18 3 3	20 0 0	38 3 3	...	21 1 8
140	8 6 5	70	4 3 2	12 12 10	...	12 12 10	...	0 3 3
...	...	100	6 0 0	9 12 5	...	9 12 5	...	3 12 5
245	14 11 2	125	7 8 0	10 0 0	12 3 2	22 3 2	...	0 9 11
15	0 14 5	135	8 1 7	9 9 11	...	9 9 11	...	25 11 3
500	30 0 0	615	36 14 4	60 6 5	32 3 2	92 9 7	...	
...	...	...	...	151 15 3	...	151 15 3	...	151 15 3
...	...	...	...	723 11 2	567 3	21,290 14 4	14 1 6	287 2 3
...	322 14 7	...	694 15 0					

Form No. 17,—contd.

ACCOUNT OF PETTY CONTRACT WORK.

DETAIL OF BALANCES OUTSTANDING FROM PREVIOUS MONTHS NOT AFFECTED BY THIS MONTH'S TRANSACTIONS.

NAME OF CONTRACTOR.	BALANCE		FROM WHAT MONTH OUTSTANDING.
	Due to Contractor.	Due from Contractor.	
		Rs. A. P.	
Gopal Chunder Dutt		3 0 11	April 1865.
Kam Khan		7 1 7	"
Noharee Lall		63 2 2	March 1865.
Batho Khan		8 6 1	April 1865.
Tugl Hussein Khan		13 11 5	"
Depan Sing		16 6 5	"
Matabar Khan		2 1 4	"
Kawul Sing		19 5 5	March 1865.
Yaroo Khan		18 11 11	"
TOTAL		151.15 3	

Form No. 18.—Para 85.

BILL FOR MATERIALS.

THE EXECUTIVE ENGINEER, ALYGHUR DIVISION, PUBLIC WORKS Dr.

To Gunput Roy, for materials supplied by him.

DESCRIPTION OF MATERIALS.	PRICE.				PAYMENTS.		FOR WHAT ACCOUNT PURCHASED.	BY WHOM RECEIVED AS PER RECEIPTS ATTACHED.
	Rate.	Per.	Amount.	Total of each description.	Amount.	When paid.		
Balance due for articles supplied in March	...	...	Rs. A. P.	Rs. A. P.				
	...	...	...	40 0 0				
For supplies in April	...	...	...	60 0 0				
Supplied in May.								
1,60,000 bricks	5 0 0	1,000	800 0 0	800 0 0			Stock	Exec. Engineer.
25,000 "	6 0 0	1,000	150 0 0	150 0 0	1,050 0 0	10 May		Exec. Engineer.
Total of this Bill, Rupees one thousand and fifty only				1,050 0 0				

8th May, 1865.

GUNPUT ROY.

Form No. 18,—contd.

MEMORANDUM BY SUB-DIVISIONAL OFFICER.

Rs. A. P.

Amount of Bill 1,050 0 0

Certified that the above claim is correct, and that the materials have been received by me.

9th May, 1865.

-Exec. Engineer.

REMARKS BY EXECUTIVE ENGINEER.

Paid in full, as per receipt below.

10th May, 1865.

-Exec. Engineer.

Received Rupees (1,050-0-0) one thousand and fifty only, on account of the materials detailed within,
a final payment in settlement of all demands.

10th May, 1865.

GUNPUT ROY.

Stamp.

Form No. 19.—Para. 84.

HATRASS SUB-DIVISION. ALYGHUR DIVISION.

List of Stock purchases during the month of May 1865, (for which bills on the authorized form have not been received from the persons supplying the materials.)

	QUANTITY.	PRICE.			PAYMENTS.*	
		Rate.	Amount.	Total from each dealer.	Amount.	When paid.
<i>Arrears of former months.</i>		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Nizamuddeen Khan for April 1865	...	.....	...	7 8 0		
Shaik Emam for March 1865	...	.....	...	3 5 9	3 5 9	6th May.
				10 13 9		
<i>Purchased this month.</i>						
Firewood—	Mds.					
From Kumroddeen Khan	1,256	6 0 per 100	75 5 9			
" " "	55	8 0 " 100	4 6 5	79 12 2	56 6 0	25th and 28th.
" Rumzanee	55	6 0 " 100	3 4 10	3 4 10	3 4 10	22nd.
" Sadhoo Khan	188	6 0 " 100	11 4 7	11 4 7	11 4 7	22nd and 25th.
" Sahabat	311	6 0 " 100	18 10 5	18 10 5	15 2 11	25th.
" Gaos Khan	150	6 0 " 100	9 0 0	9 0 0	9 0 0	28th.
" Lall Khan	95	6 0 " 100	5 11 2	5 11 2	5 11 2	28th.
From Shaik Emam—						
Firewood	419	6 0 per 100	25 2 3			
Jungle timber	No. 6	1 12 each	10 8 0			
"	2	2 0 "	4 0 0			
"	4	2 4 "	9 0 0			
"	12	2 8 "	30 0 0			
"	44	2 12 "	121 0 0	199 10 3	199 10 3	22nd and 29th.
From Peer Bux—	Mds.					
Firewood	601	6 0 per 100	36 1 0			
Jungle timber	No. 6	2 0 each	12 0 0			
"	7	2 4 "	15 12 0			
"	6	2 8 "	15 0 0			
"	96	2 12 "	264 0 0	312 13 0	306 12 0	25th and 28th.
From Dhomes Lall—	Mds.					
Charcoal	20	20 0 per 100	4 0 0	4 0 0	4 0 0	25th.
TOTAL OF THE MONTH				674 2 5	614 9 6	
TOTAL				685 0 2		
Deduct payments				614 9 6		
Amount remaining unpaid				70 6 8		

Executive Engineer.

Sub-divisional Officer.

* If the payments were made by the Executive Engineer, the entries would be in red ink [black letter.]

Form No. 20—Para. 89.

ALYGHUR SUB-DIVISION. ALYGHUR DIVISION.

STATEMENT OF ROAD METAL SUPPLIED DURING THE MONTH OF MAY 1865.

MILES.	CONTRACTOR.	QUARRY FROM WHICH DUG.	DISTANCE CARRIED.		RATE FOR CARRIAGE PER MILE.	COST PER 100 CUBIC FEET.				QUANTITY IN CUBIC FEET.	VALUE.		REMARKS.
			Miles.	Furlongs.		Digging and Stacking at road-sides.	Carriage.	Total.					
					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs.	Rs. A. P.		
18	Rumzane	Shaikpoora	2	...	0 8 0	0 15 0	1 0 0	1 15 0	3,300	63 15 0			
21	Ram Lall	"	6	...	0 10 0	0 15 0	0 7 6	1 6 6	2,700	37 15 6			
22	Sreenath Banerjee	Bijnour	4	...	0 10 0	0 15 0	0 5 0	1 4 0	5,600	70 0 0			
23	"	"	4	...	0 10 0	0 15 0	0 5 0	1 4 0	700	8 12 0			
24	"	"	1	4	0 8 0	0 15 0	0 12 0	1 11 0	2,480	41 13 7			
35	Ramchunder Chatterjee	Joynuggur	3	6	0 6 0	1 2 0	1 6 6	2 8 6	4,000	101 4 0			
36	"	"	4	6	0 6 0	1 2 0	1 12 6	2 14 6	3,000	87 3 0			
37	Lall Mahomed	"	5	6	0 5 0	1 2 0	1 12 9	2 14 9	1,000	29 3 6			
38	"	"	6	6	0 5 0	1 2 0	2 1 9	3 3 9	1,000	32 5 6			
TOTAL										23,780	472 8 1		

Executive Engineer.

Sub-divisional Officer.

Explanatory Note on Forms Nos. 21 to 40, relating to Accounts of Executive Engineers' Offices.

43. The following forms for divisional offices have been prepared on the supposition that the Alyghur Division, which is the one selected for illustration, is divided into three sub-divisions, as follows:—

Alyghur, or Head Quarters sub-division, under the Executive Engineer Lieutenant A. Brown.

Muttra sub-division, under Mr. D. Jones, Assistant Engineer.

Hatnass sub-division, under Mr. E. Robinson, Assistant Engineer.

44. Most of the examples of disbursers' accounts in Forms Nos. 1 to 20 have been taken as belonging to the Alyghur sub-division; Forms Nos. 12 and 13 are returns by the store-keeper at Alyghur; Forms Nos. 8 and 15 belong to the accounts of the Muttra sub-division; and Form No. 19 to those of the Hatnass sub-division.

45. The entries in the forms have been carried through the Executive Engineer's books.

46. It will of course be understood that the entries in all these forms are not to be considered as examples of what the transactions of a division *should be*, but of how they should be *accounted for*. For instance it has been found convenient in framing the illustrations to show a large balance of stock in the head-quarters sub-division directly in charge of the sub-divisional officer; a case which could hardly occur when there is a store-keeper at the station.

47. The Cash Abstract Book collects under the recognized classified heads the whole cash transactions of the different sub-divisions.

Form No. 21.
CASH ABSTRACT
BOOK.

48. At foot of the abstract of receipts are added the cash payments which have been made on account of the division by the Executive Engineers of other divisions. Such payments will be charged in the cash-books of those divisions, and should therefore be shown as cash receipts of this division, but the transactions will not appear in the sub-divisional cash-books. The items will be posted from the letters of advice announcing that the payments have been made. Such cases will not be of frequent occurrence.

49. Recoveries of miscellaneous advances made by work done or supplies rendered for specific works, and which therefore do not appear in the cash-books, will also be recorded here—in the abstract of Receipts, under head Miscellaneous Advances, which is credited, and in the abstract of Payments under the head of service to be debited.

50. The entries in the monthly cash account current are copied from the totals of the abstract cash-book, except that the entries of cash drawn from the treasury and deposited in the chest, and transfers of cash within the division, are omitted from both sides of the account.

Form No. 22.
CASH ACCOUNT
CURRENT.

51. The entries in the cash account current are simply copied from the cash abstract book into the classified printed form, the entries being brought together by classes for the purpose of being posted into the ledger in a more condensed form. Thus transfers of all kinds are collected under one head. A memorandum of miscellaneous receipts, showing what portion of them has not been paid into the treasury, is given at the foot. At the back of the account current is a detail of balance, showing how much is in each treasury, how much in each cash chest, and how much in imprests. This

Form No. 22.
(Continued.)
CASH ACCOUNT
CURRENT.

should correspond with the cash balance statements (Forms Nos. 1 and 2). This memorandum is supported by the certificate by the Treasury Officer, prescribed in Art. XIII of S. O. No. 56 of 1864, of the correctness of the balance shown in the drawing account. A certificate that the entries in cash-books have been correctly made and agree with the account current, and that the balances have been tested, is added by the Executive Engineer.

52. It may sometimes happen that money despatched to a sub-divisional officer at an out-station at the end of a month, is not brought to credit by him until the following month. In such case the cash balance entries of the account current would be of the following form:—

Drawing account	...	...	...
In chests	...	...	...
• In transit to —, not yet received by him	...	...	...
Imprests	...	...	...
Total	...	...	...

Form No. 23.
STOCK ABSTRACT
BOOK.

53. In the same manner as the Cash Abstract Book collects the cash-book entries, the Stock Abstract Book will collect the entries in the sub-divisional abstracts of stock receipts and issues, the values of which have been added in the divisional office. The stock abstract book is in three parts; one for receipts, arranged according to sources of supply; one for issues, arranged by services for which issued; and one collecting receipts, issues, and balances under the different sub-heads of stock. The totals of the first and second parts constitute the debits and credits to stock in the stock account current (Form No. 24).

54. The deductions made at the foot of Parts I and II are made, (1) to eliminate divisional transfers; (2) to prevent a double debit and double credit of the cash paid, and stock issued to manufactures.

55. A copy of the third part will be sent up to the Controller as an accompaniment to the Stock Account Current. From the third part also will be posted the divisional Stock Ledger (Form No. 31).

Form No. 24.
STOCK ACCOUNT
CURRENT.

56. The Stock Account Current is an account of the value of the receipts, issues, and balances of stock in the division, and is obtained from the totals of Parts I and II of the Stock Abstract Book.

Form No. 25.
REGISTER OF
WORKS.

57. The Register of Works is the Executive Engineer's permanent and collective record of work done. The form has columns for quantity and cost of each head or sub-head of work done, and the last column gives the total cost. The first line shows in red ink the estimated work and outlay as per "Abstract of Estimate." Under this will be entered, month by month from the day-books, the actual expenditure incurred during the month, and the total of work done and cash or stock expended up to the end of each month. The entries of quantity will be taken from the "Progress" recorded on the day-book, and those of cost from the "Summary of charges" in the day-book. This cost will include—

I. Cash payments for the work, whether directly disbursed by the sub-divisional officer, or by the Executive Engineer in payment for materials purchased for the work. The value of materials so purchased is not to be charged against the work until they are paid for (see example "coir-rope" in the account of materials on Form No. 6 A). Under this head will also be included the amount of miscellaneous advances recovered by work. For instance, artisans may have been engaged at a distant station, and advances made to them, before it was known to what particular work their wages would have to be debited. On the arrival of these

Form No. 25.
(Continued.)
REGISTER OF
WORKS.

men and their distribution to specific works, the advance account would be relieved by the amount advanced being charged off to those works, or recovered from the men by short payments for their labour. Such recoveries will be brought through the abstract cash-book, and their amount shown in the cash account current as a receipt, to counterbalance the corresponding charge against the works, for which credit is taken as cash expenditure. Such transactions will not often occur.

II. Issues of stock materials to the work. These will be charged at once against the work, whether they be paid for or not; the adjustment of payments for stock being dealt with in the stock accounts, and not in the accounts of works.

58. Two examples of the manner in which this Register should be kept have been given. The first (Form No. 25 A) is of a work for which a record is kept of the materials at site. In this case the last three columns will show:—

I. The total cost of work done.

II. The value of stock and materials paid for at site, increase or decrease being added or deducted monthly; and

III. The total of monthly charges, being for each month the total expenditure on work plus or minus increase or decrease in materials at site. The charges entered up to the end of each month, show the cost of the work done, plus the balance of stock and materials paid for at site. The entries may be traced from Form No. 6 A, with which this specimen of the Register has been made to correspond.

59. In the case of works done by contract, the entries will be similarly made. The last three columns will be—

I. Total value of work done.

II. Amount due to or from the contractor on account of the work; and

III. Total of monthly charges, which total consists of cash payments only, unless departmental stock has been issued to the work.

60. The second example (Form No. 25 B) is of the application of the Register of Works to manufactures, and as manufacture accounts must record not only work done, but out-turn realized, the form is divided into two portions, the first of which shows in the usual manner the work done, and the second the quantity and value of out-turn. This value is estimated at approximate rates until the operations are completed, when an adjustment, which is fully illustrated and described on the form, becomes necessary to make the stock account correspond with the actual cost of the completed manufacture. The entries in this form correspond with those in the day-book, Form No. 6 C.

61. The expenditure taken credit for in the cash and stock accounts current is detailed in the Schedule of Expenditure, on which document the Controller's audit will chiefly be effected. The schedule combines also the cash and stock charges into totals against specific items and heads of service.

62. The central column of the schedule is that headed "Works and items of charge," on one side of which are shown the cash payments and stock issues of the month, while on the other a comparison is given between the sanctioned estimate and the expenditure against it up to the end of the month. This comparison is effected for each item of estimate on which the total expenditure has reached Rs. 25, all others being lumped together in one line as "other items of estimate." Items on which there has been no expenditure during the month may also be

Form No. 26.
SCHEDULE OF
EXPENDITURE.

Form No. 28.
(Continued.)
SCHEDULE OF
EXPENDITURE.

included as "other items of estimate" and not separately detailed. For works estimated to cost less than Rs. 500 each, no entries of heads of estimate are required, one line being sufficient for each work. See example "Repairs to earth-work of Neela Bund at Hattrass."

63. Works executed by contract will be detailed in the same manner as if done departmentally, any additional percentage on schedule rates being added (as in example "Jail at Alyghur"), and any fines deducted (as in example "Covered passage"). Balances due to contractors are deducted (as in example "Jail at Alyghur"), and payments to contractors in excess of the value of work done are added (as in "Renewing wall of tank near Hattrass"), so as to make the amount, shown as total cost to date, correspond with the total of the charges for cash payments that have been made month by month against the works on the right side of the schedules. See remarks on Register of works (Form No. 25).

64. The portion of schedule comparing expenditure to date with estimate is prepared chiefly from the Register of Works; the portion showing charges of the month is prepared from the summary of charges on the back of each day-book for Original Works, Repairs, or Manufacture, and from the Cash-books and Stock Abstracts as regards miscellaneous expenditure. For charges not entered in the Register of Works, the entries will be taken from the Cash-book, and where necessary from such other account as refers to the item of charge. In the example "Purchases at Hattrass" the detailed entries are based on the List of Purchases (Form No. 19), arrears of former months being brought forward, because the payments of the month relate to them as well as to the articles purchased within that month.

65. Local works have the word 'local' entered against them in red ink.

Forms Nos. 27 & 28.
JOURNAL AND
LEDGER.

66. The Journal and Ledger are explained at some length in Section 2, Chapter XIX of the Code.

67. The cash entries in the Journal will be most conveniently posted from the Cash Account Current, but the Stock entries from the Stock Abstract Book, rather than from the Stock Account Current. The reason for this difference in dealing with the two accounts will be apparent from the consideration that as the Stock Account Current shows on the Dr. side *all* the charges to stock, it includes the cash payments which have already been credited to Cash and debited to Stock in journalizing the cash entries, and which therefore if entered again would involve an unnecessary second debit and credit of the same items. The Stock Abstract Book contains the needful deductions on this head, and may be journalized at once without further calculations.

68. The Journal should always be kept in the briefest possible form, the entries being made exactly after the manner shown in the example.

69. In opening the Ledger for the year, sufficient space should be left for each head of account, with reference to the number of entries there will probably be under it during the year.

70. Under the Budget heads there will usually be only two entries per month, for the cash and stock charges incurred. But the Deposit, Taccavee Works, &c., accounts, which may be termed running accounts, require to be shown in greater detail, as it is necessary that they should show, not only what is the balance at debit or credit of the account at any time, but also what the items are which compose the balance.

71. In balancing these accounts at the end of the year, the particulars composing the balance should be detailed, for reference on future occasions. (See illustration in the Deposit Account.)

72. The term 'Sundries' is used to abbreviate the process of posting Forms Nos. 27 & 28. (Continued.)
the books. Thus supposing the cash receipts for the month to be—

	Rs.
From Treasury credits	10,000
" deposits	2,000
" sales	1,000
Total	13,000

Then the three accounts 'Government', 'Deposits', and 'Stock-sales' are credited with the amounts Rs. 10,000, Rs. 2,000 and Rs. 1,000 respectively, and the account 'Disbursing Department' receives the corresponding debit by the one entry only, 'to Sundries Rs. 13,000,' instead of the three items being detailed.

73. The account 'Stock Purchases and Sales' will require care. This account is raised to prevent the difficulty which would arise in the stock accounts if the amount at debit of 'Stock' were based on the actual cash payments. Thus, suppose a contractor to supply a lakh of bricks to a sub-divisional officer at Rs. 600, and that the executive engineer has paid only Rs. 250 on account, then the account 'Stock' would be debited with Rs. 250, 'Cash' being credited; but the lakh of bricks would be brought on to his stock return by the sub-divisional officer; and in order to maintain a correspondence between the stock returns and stock ledger, and the balance at debit of Stock in the main ledger, a series of deductions on account of the Rs. 350 remaining unpaid for the bricks would be necessary. Such a deduction might doubtless be easily made in the case of one item, but if the stock transactions were numerous, the adjustment would be found very perplexing.

74. This difficulty is obviated by the introduction of the account of 'Stock Purchases,' which is debited with all cash payments on account of the purchase of stock, or supply by contract, Cash being credited; and is credited with the *value* of the stock actually received, the account 'Stock' being debited. Thus, in the case supposed, the account would be debited with Rs. 250 and credited with Rs. 600, and the difference, Rs. 350, on the credit side of the account represents the amount still to pay.

75. It is obvious that by this arrangement, the amount at debit of 'Stock' represents the actual *value* of stock in hand, without reference to the amount paid.

76. Similarly when stock is sold the transaction is carried through the account (which is then termed 'Stock Purchase and Sales' account) in the same way; the account is credited with the cash received, and debited with the value of the stock issued to the purchaser. But this double use of the account rather complicates it, and it will always be desirable to require that cash be deposited before the stock is issued, so that there may be no balance outstanding at the end of the month on account of sales.

77. The Contractor's Ledger will be kept by single entry, and is entirely supplementary to the general ledger of the division, with which it will not exactly correspond, as the former is based upon value of work and the latter upon payments only. The ledger is of simple form, showing on the Dr. side the advances or payments to contractors, and on the other the value of work done as per certificates. There is a ledger head for each contractor undertaking important works or supplies. For petty contractors there will be but one ledger head, the entries under which will be based upon the totals of the petty contract accounts of sub-divisions.

Form No. 29
CONTRACTOR'S
LEDGER.

Forms
Nos. 30, 31 and 32.
STOCK ACCOUNTS OF
THE DIVISIONAL
OFFICE.

78. The Divisional Office Stock Register (Form No. 30) nearly resembles in form the half-yearly balance return submitted from sub-divisions (Form No. 13); it is posted in the Executive Engineer's Office, month by month, from the monthly statement of receipts and issues (Form No. 11), while the latter is to be checked in turn by this. For the monthly statement only deals with articles which have fluctuated during the month, and unless the monthly returns are posted up in some such way as this, the accuracy of the balances brought forward by disbursers cannot be easily tested.

79. At the end of the half-year the numerical balance is struck, and the adjustment is made. This adjustment is of two kinds. First, by means of this register the half-yearly return of the disburser is carefully checked, while if any difference is reported by the latter between the nominal and actual quantity of any description of stock, the office balance must be adjusted.

80. Next, the values and rates of articles must be adjusted.

81. Suppose for example that on the 1st May there are five lakhs of bricks in store, value Rs. 3,060, the nearest even rate to cover this value would be Rs. 6 per 1,000, and they would probably be charged at that rate. Suppose that four and a half lakhs are expended during the half-year, the charge to the works will therefore have been Rs. 2,700, and the remaining 50,000 will represent a value of Rs. 360, while at the current rate the value would be only Rs. 300. It will therefore be necessary to alter the rate for the succeeding half-year to Rs. 7, or thereabouts. This illustration will be sufficient to explain the mode to be adopted for adjusting rates.

82. Form No. 30 A is a supplement to the Stock Register for the purpose of effecting these adjustments. In order to ascertain what the money values of the different articles really are, the following procedure will be adopted. First, the sub-divisional amounts of the different sub-heads are posted in the columns A, A, from the Register, and the totals are carried to column C of the abstract of sub-head values. Column D is of course obtained from the Stock Ledger; a comparison between C and D shows the loss or gain on stock during the half-year. The different entries in column D are then carried to B, B, and values assigned to the different sub-divisional items F, F in columns E, E to make up the totals B, B.

83. Lastly, the items F, F are transferred to the Stock Register, and values G, G are then assigned to the different articles to cover the total value F, thus placed at the debit of the sub-head, and an even rate is then charged on each article for the next half-year, which shall nearly cover the value (G) assigned to it.

84. The rates of items need not be struck to pies, or even in most cases to annas. What is wanted is, that the rates shall at least cover, and make up *approximately* the balances standing at debit of the sub-head.

85. The operation above described cannot be abridged if the accounts are to be accurately and methodically kept. But to prevent these accounts from being diffuse and troublesome, it is quite essential that the stock nomenclature should be dealt with in an intelligent manner, and abbreviated as far as is consistent with a proper check on expenditure.

86. It will readily be understood that this adjustment will not be required for those articles which are separately dealt with in the stock sub-ledger (Form No. 32).

87. The divisional Stock Ledger (Form No. 31) is a simple tabular account of the receipts, issues, and balances, of Stock under the

different sub-heads, and is posted monthly from Part III of the Stock Abstract Book, Form No. 23.

Forms
Nos. 30, 31 and 32.
(Continued.)

STOCK ACCOUNTS OF
THE DIVISIONAL
OFFICE.

88. The system of keeping stock accounts, as regards values, by sub-heads, as opposed to the plan of keeping a separate money account of each article, admits of a considerable reduction of work; but the system should not be pushed to extremes. In dealing with stock, as with all other accounts, it has to be considered that the object in view is to exercise the best possible check over expenditure, and it must be obvious that this will not be fulfilled if exactly the same procedure is applied in dealing with items that amount to several thousands, and even lakhs of Rupees during the year, that would be amply sufficient for the case of petty stock items; while, provided the main items of expenditure are duly watched, the large amount of generalization which the sub-head system involves may safely be employed in dealing with the remainder.

89. It is in this view that the Stock Sub-ledger (Form No. 32) is prescribed. The number of items to be selected for separate exhibition therein is left to the discretion of the Executive Engineer, but probably the ledger will be only required in most divisions for the sub-head "Building materials."

90. Another advantage derived from the use of the sub-ledger is that actual rates may be kept to in charging stock, and that different rates may be charged in different sub-divisions. It is by no means desirable that the same rate should be maintained rigidly throughout the year; on the contrary, if the result of so doing would be a large profit or loss at the end of it upon the article, the rate should unquestionably be varied; this can be easily effected if separate accounts are kept of the items. In this way the charges for work may be made to correspond with the facts of the case, while the mode of dealing with them will probably be more satisfactory than a strict adherence to averages.

91. It will be observed in the form that an account has been opened of "other items" in each sub-head. This is necessary to obtain a correct balance of the debit of the sub-head, because the balance of every subordinate account must be compared monthly with the balance of the account to which it is subordinate.

92. In the illustrations given, the stock in the store-keeper's charge at the commencement of the half-year under sub-head "Building Materials" is supposed to be as follows:—

	Rs.	A.	P.
60,000 Bricks 12"×6"×3", at Rs. 6 per 1,000	360	0	0
600 cubic feet kunkur lime, at Rs. 31-4-0			
per 100 feet	187	5	0
300 cubic feet stone lime, at Rs. 16 per 100 feet	48	0	0
13,000 tiles, at Rs. 5 per 1,000	65	0	0
5,000 cubic feet Bujree, at Rs. 3 per 100 feet	150	0	0
	810	5	0

In the Alyghur sub-division the stock of building materials is—

	Rs.	A.	P.
10,000 Bricks 12"×6"×3", at Rs. 6 per 1,000	60	0	0
3,00,000 " 11"×5"×2½", at Rs. 5 per 1,000	1,500	0	0
8,000 cubic feet stone lime, at Rs. 16 per 100 feet	1,280	0	0
9,000 " stone, at Rs. 15 per 100 feet	1,350	0	0
Other items of building materials	536	0	0
	4,726	0	0

EXPLANATORY NOTE ON FORMS NOS. 21 TO 40, RELATING

Forms
Nos. 30, 31 and 32.
(Continued.)
STOCK ACCOUNTS OF
THE DIVISIONAL
OFFICE.

In the Muttra sub-division there are—

	Rs.	A.	P.
3,000 cubic feet stone lime, at Rs. 15 per 100 feet	450	0	0
Other articles of building materials	136	15	0
	580	15	0

and in the Hattrass sub-division—

	Rs.	A.	P.
2,500 cubic feet stone lime, at Rs. 17 per 100 feet	425	0	0
Other building materials	239	4	0
	664	4	0

93. A reference to the Sub-ledger shows that the following items are selected for exhibition in separate accounts:—

Bricks 12" x 6" x 3"
Ditto 11" x 5" x 2½"
Stone lime at Alyghur
Ditto at Muttra
Ditto at Hattrass
Stone

also that in June a separate account is opened for "Stone dressed," it being expected that the operations in this article will be of some magnitude. All the other items are clubbed together.

94. It will be seen that an approximate rate can and should be struck upon the separate articles each month, which rate should be charged in the accounts.

95. The mode of striking the monthly balance is clearly shown in the form. The totals of the monthly balance sheet of each sub-head in the sub-ledger must correspond with the balance shown under that sub-head in the divisional stock-ledger, Form No. 31.

96. Thus, to sum up, there are in the divisional office three stock accounts: one in the Divisional Ledger, of the single head "Stock"; a second separate Stock-ledger posted to sub-heads; and thirdly, a Stock Sub-ledger showing values and quantities of important items. The balance at the debit of which is to be compared monthly with the balance at debit of Stock in the main Ledger.

97. The Return of Receipts and Issues of Road Metal is on the same form as the monthly statement of receipts and issues of Stock (Form No. 11), and is kept as a record of the disposal, mile by mile, of metal collected for consolidation. The metal collected for construction, annual repairs, or renewals and petty repairs, should be separately and distinctly accounted for. This form will not be required in cases when the contract is let in a lump sum for supplying one coat of metal in a given number of miles, or for supplying the metal and laying it down also.

98. In dealing with road metal it is absolutely essential to keep the numerical account of each mile separate. The metal cannot be transported from one place to another, but must be used on the spot where it is collected; and where metal is being collected for fulfilment of an estimate, it is essential for proper check that the mile in which the metal is being collected should be specified, otherwise it is impossible to say that the metal is being procured at a rate which will be covered by the estimate.

TO ACCOUNTS OF EXECUTIVE ENGINEERS' OFFICES.

99. Further, it may be observed that in Road Divisions the expenditure is mainly incurred on the purchase of metal; too much care therefore cannot be given to the subject, and the account should be dealt with in a very precise and methodical way, the expenditure being so large. A very important and large part of the business of the Executive Engineer of a division consisting of finished roads is to buy and lay down metal, and his attention may therefore be properly very much directed to watching and recording the results of these two operations.

100. The Road Metal Rate Book (Form No. 34) is the standard whereby to check the purchases of metal. It will be altered from time to time as old quarries are exhausted, new ones opened, or other circumstances affect the rates.

101. The Abstract of Ledger is simply a copy from the monthly trial sheet.

102. The Schedule of Adjustment of Miscellaneous Advances presents at one view the state of the miscellaneous advance account of the division.

103. The Acquittance Roll shows against each person's name both the salary and travelling allowance paid to him, unless the payments are at different times, when separate entries should be made. The totals of the columns "Salaries" and "Travelling allowances" should be the amounts paid during the month, and correspond with the charge made in the account current. Persons absent or otherwise unable to sign the regular acquittance roll must furnish separate receipts, which will be attached to the acquittance roll.

104. The Statement of Objectionable Items will be originally prepared by the Executive Engineer, who will note in it all items of charge to which it appears to him probable that objection may be taken, and will attach an explanation in the column provided for the purpose. The prompt audit of the Executive Engineer's accounts in the Controller's Office must be in a great measure dependent on this statement being made out in a complete and satisfactory manner.

Form No. 33.
(Continued.)
RETURN OF RECEIPTS
AND ISSUES OF ROAD
METAL.

Form No. 34.
ROAD METAL RATE
BOOK.

Form No. 35.
ABSTRACT OF
LEDGER.

Form No. 36.
SCHEDULE OF ADJUST-
MENT OF MISCELLA-
NEOUS ADVANCES.

Form No. 37.
ACQUITTANCE
ROLL.

Form No. 38.
STATEMENT OF OBJEC-
TIONABLE ITEMS.

Form No. 33.
RETURN OF RECEIPTS
AND ISSUES OF ROAD
METAL.

FORMS
RELAT
ACCOUNTS OF EXECUTIVE

Form No. 21
CASH ABSTRACT BOOK,
RECEIPTS

	LETTERS OF CREDIT.		CASH FROM TREASURY.		MISCELLANEOUS, IMPERIAL.										MISCELLANEOUS.	
					Rents of Buildings.		Sale of Buildings.		Sale of un-serviceable Tools and Plant.							
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
ALYGHUR SUB-DIVISION	24,500	0 0	1,000	0 0	180	0 0	140	0 0	500	0 0						
	2,000	0 0	1,000	0 0												
	1,500	0 0	1,000	0 0												
	28,000	0 0	3,000	0 0	180	0 0	140	0 0	500	0 0						
MUTTRA SUB-DIVISION																
HAVERHILL SUB-DIVISION																
OTHER CASH PAYMENTS ON ACCOUNT OF																
TOTAL OF THE DIVISION	28,000	0 0	3,000	0 0	180	0 0	140	0 0	500	0 0						

Nos. 21—40.

ING TO

ENGINEERS' OFFICES.

—Para. 12.

ALYGHUR DIVISION.

MAY, 1865.

MAY, 1865.																					
NEOUS CAL.		INCOME TAX.		STOCK SALES.		BARRACK DEPARTMENT FOR PAYMENTS.		TUGGAYE WORKS FOR PAYMENTS.		MISCELLANEOUS ADVANCES RECOVERED.		DEPOSITS RECEIVED.		TRANSFERS WITHIN DIVISION.		TRANSFERS FROM OTHER DIVISIONS OR DEPARTMENTS.					
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
..	..	37	0 0	27	8 0	..	..	..	..	..	..	200	0 0	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	500	0 0	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	37	0 0	27	8 0	..	..	..	..	..	..	700	0 0	..	..	..	..	..	..	..	..
..	..	..	..	..	..	185	0 0	..	..	..	..	..	..	500	0 0	..	..	..	..	..	..
..	..	..	..	..	..	185	0 0	..	..	..	..	..	..	500	0 0	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,000	0 0	..	..	..	..	..	..
..	..	..	..	300	0 0	..	..	..	..	25	0 0	..	..	1,000	0 0	..	..	..	..	..	..
..	..	..	..	300	0 0	..	..	..	..	25	0 0	..	..	2,000	0 0	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	39	0 0	Recovered by work	..	100	0 0	..	..	..	..	..	..
..	..	37	0 0	27	8 0	185	0 0	..	..	..	..	700	0 0	2,500	0 0	100	0 0	..	..	..	..

Form No. 21,—contd.
CASH ABSTRACT BOOK,
DISBURSEMENTS—

[illegible]

—Para. 13.
ALYCHER DIVISION.

MAY, 1865.

[illegible]

Form No. 22

Cash Account Current of **LIEUT. A. BROWN, Executive Engineer, Alyghur Division,**

	Rs. A. P.	Rs. A. P.
To Cash Balance, as per last month's account	.....	4,010 1 3
To Government, for Letters of Credit—		
On Alyghur Treasury	24,500 0 0	
„ Muttra	2,000 0 0	
„ Hattress	1,500 0 0	
		28,000 0 0
To Government, for receipts of the P. W. Department—		
<i>Miscellaneous, Imperial.</i>		
Tolls, Dues, Fines and Refunds, Barrack damages—		
[Detail]	Rs. A. P.	
Rents	180 0 0	
Sales of produce	.....	
Sales of Buildings and Tools and Plant	.....	
Buildings	140	
Tools and Plant	500	
	640 0 0	
<i>Miscellaneous, Local.</i>		820 0 0
Ferry collections	0 0 0	
Boat-bridge receipts	0 0 0	
Staging bungalow receipts	0 0 0	
Contributions for Imperial Works	0 0 0	
Income Tax	0 0 0	
	37 0 0	
		857 0 0
To Stock purchases and sales, for sales realized		327 8 0
To Barrack Department, for payments for work done, as per Schedule		185 0 0
To Tuccavee Account, for recoveries, as per Schedule		0 0 0
To Miscellaneous Advances, for recoveries, as per Statement annexed 36		55 0 0
To Deposits, for cash received in deposit, as per Schedule		700 0 0
To Transfers, (as per Schedule)—Departmental within Province	0 0 0	
Departmental from other Provinces	100 0 0	
From other Departments	0 0 0	
		100 0 0
TOTAL		34,234 9 3

—Para. 17—

with the Controller, P. W. Accounts, for the month of May 1865.

	Rs. A. P.	Rs. A. P.
By Expenditure against Budget Grant—		
Original Works	17,701 1 4	
Repairs	96 14 10	
Establishment	2,005 0 0	
Tools and Plant	1,672 8 0	
		21,475 8 2
By Stock purchases and sales, for cash paid for purchases, and advanced to Contractors for stock, as per Schedule	.....	2,495 4 8
By Stock, for manufacture and carriage of stock materials, as per Schedule	.....	986 13 6
By Barrack Department, for expenditure on account of the same, as per Schedule	.....	44 0 0
By Tuccavee Account, for expenditure on account of the same, as per Schedule	.....	0 0 0
By Miscellaneous advances, as per Schedule	.....	680 0 0
By Deposits, for refunds of deposits, as per Schedule	.....	1,385 0 0
By Transfers, as per Schedule—Departmental within Province	80 0 0	
Departmental to other Provinces	200 0 0	
Civil Officers, for advances made to them	900 0 0	
		1,180 0 0
By Government, for receipts of the P. W. Department paid into Treasury, as per receipt attached	.....	1,594 8 0
By Profit and Loss, for cash lost, as per Schedule	.....	0 0 0
		29,841 2 4
By Balance—Drawing account	1,574 9 9	
In chests	2,618 13 2	
Imprests	200 0 0	
		4,393 6 11
TOTAL	.....	34,234 9 3

Form No. 22,—contd.
DETAILS OF CASH BALANCES.

	IN CHEST.	IN ALYGHUR TREASURY.	IN MUTTRA TREASURY.	IN HATTRASS TREASURY.	TOTAL IN TREASURIES.	IMPREST.	TOTAL.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Executive Engineer, Alyghur ...	1,791 6	2,427 7 0	197 7 0	250 0 0	871 9 9	200 0 0	2,865 15 11
Assistant Engineer A, Muttra ...	341 8 0	...	...	...	...	...	341 8 0
Assistant Engineer B, Hattrass...	485 15 0	...	...	700 0 0	700 0 0	...	1,185 15 0
	2,618 13	2,427 7 0	197 7 0	950 0 0	1,574 9 9	200 0 0	4,393 6 11

This is to certify that the entries in the Cash Books for the month of May 1865 (of which this is an Abstract) have all been correctly made, and that the balances exhibited in this account agree with the balances shewn therein; also that I counted the cash balance in my chest on the last day of the month, and found that it corresponded with the amount entered above.

Executive Engineer.

Memo. of Receipts paid into Treasury.

	Rs.	A.	P.
Balance from last account ...	1,027	0	0
Received during the month ...	1,267	8	0
TOTAL	2,294	8	0
Paid in during month ...	1,594	8	0
Balance remaining to be paid in ...	700	0	0

Form No. 23.—Para. 18.
STOCK ABSTRACT BOOK, ALYGHUR DIVISION, MAY 1865.
PART I.—RECEIPTS.

	CASH, FOR MANUFACTURE, CARRIAGE, &C.	STOCK PUR- CHASE AND SALE, ACCOUNT, FOR VALUE OF ARTI- CLES PURCHASED OR SUPPLIED BY CONTRACTOR.	STOCK, FOR ISSUES TO AN OUT-TURN PRO- MANUFACTURE.	FROM OLD BUILDINGS.	MISCELLANEOUS ADVANCES RECOVERED BY SUPPLIES.	TRANSFERS WITHIN DIVISION.	TRANSFERS FROM OTHER DIVISIONS.	TOTAL, AFTER SUB-DIVISIONAL ABSTRACTS OF -RECEIPT-
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Alyghur Sub-division...	488 13 6	1,766 14 4	558 0 0	...	...	...	...	2,813 11 10
Muttra "	253 0 0	18 8 0	3,410 0 0	...	...	...	...	3,813 8 0
Hattrass "	245 0 0	1,454 2 5	1,964 6 8	...	...	...	...	4,013 1 1
Store-keeper	...	...	...	...	...	...	...	10,610 4 11
TOTAL	986 13 6	3,239 8 9	5,962 6 8	...	...	...	...	1,438 5 6
								9,201 15 5

Deduct cash already debited once in Cash Abstract ...	986 13 6
Ditto transfers within Division ...	451 8 0
Total to be debited to Stock	1,438 5 6

	ORIGINAL WORKS.	REPAIRS.	TOOLS AND PLANT.	PURCHASE AND SALES ACCOUNT, FOR SALES.	STOCK, FOR VALUE OF ISSUES TO AND OUT- TURN FROM MANUFACTURE.	BARRACK DEPARTMENT.	TUCCATTE WOLAS.	TRANSFERS WITHIN DIVISION.	TRANSFERS TO OTHER DIVISIONS AND DEPART- MENTS.	PROFIT AND LOSS.	TOTAL, AFTER SUB-DIVISIONAL ABSTRACTS OF -ISSUES-
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Alyghur Sub-division...	488 13 6	149 12 0	...	...	3,410 0 0	...	...	...	...	...	2,042 1 0
Muttra "	100 4 6	66 6 10	...	404 0 0	1,964 6 8	102 0 0	...	...	...	...	3,703 11 4
Hattrass "	244 8 6	22 8 0	...	...	...	...	...	451 8 0	1,700 0 0	130 0 0	2,635 7 2
Store-keeper	...	...	...	...	...	...	...	451 8 0	1,700 0 0	130 0 0	2,281 8 0
TOTAL	1,679 2 0	238 10 10	...	404 0 0	5,962 6 8	102 0 0	...	451 8 0	1,700 0 0	451 8 0	10,667 11 6
											6,413 14 8
											4,253 12 10

Total to be credited to Stock

Form No. 23,—contd. Para. 22.
STOCK ABSTRACT BOOK, ALUGHUR DIVISION, MAY, 1865.
PART III.—RECEIPTS, ISSUES, AND BALANCES BY SUB-HEADS.

FORMS RELATING TO ACCOUNTS

	SMALL STORES.		BUILDING MATERIALS.		TIMBER.		METALS.		FUEL.		THATCHING MATERIALS.		PAINTERS' STORES.		HOUSE FITTINGS.		CORDAGE.		MISCELLANEOUS.		MANUFACTURE OF STOCK.		TOTAL.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Balance at end of previous month	390	13 6	6,787	8 0	1,627	8 0	10	0 0	250	0 0	80	0 0	130	0 0	...	...	...	...	39	610	160	310	9,475 8 2	
RECEIPTS.																								
Alughur Sub-division	...	...	2,270	0 0	...	...	...	...	36	14 4	...	...	...	...	...	...	...	...	...	...	506	13 6	2,813 11 10	
Muttra "	102	0 0	1,350	0 0	500	0 0	...	...	18	8 0	...	...	...	...	...	...	...	...	...	...	1,843	0 0	3,813 8 0	
Hattrass "	...	...	1,954	6 8	810	12 0	...	...	188	14 5	...	...	...	...	...	...	...	...	...	...	4	0 0	4,013 1 1	
Store-keeper	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL RECEIPTS	102	0 0	5,574	6 8	1,310	12 0	...	...	244	4 9	...	...	...	...	...	...	...	...	...	...	4	0 0	3,404 13 6	
TOTAL	492	13 6	12,361	14 8	2,938	4 0	10	0 0	494	4 9	80	0 0	130	0 0	...	...	...	...	43	610	3,565	1 4	20,115 13 1	
ISSUES.																								
Alughur Sub-division	...	...	1,332	14 0	143	12 0	3	7 0	18	0 0	...	...	...	...	...	...	...	...	...	...	340	0 0	2,012 1 0	
Muttra "	117	6 9	1,066	12 1	560	0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,964	8 6	3,708 11 4	
Hattrass "	26	8 8	1,389	5 4	56	0 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,163	13 4	2,635 7 2	
Store-keeper	102	0 0	349	8 0	1,830	0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,281 8 0	
TOTAL ISSUES	245	10 5	4,138	7 5	2,589	12 10	3	7 0	18	0 0	...	...	...	...	...	...	...	...	...	...	3,668	5 10	10,667 11 6	
Balance at the end of month, as per Stock-Ledger	247	3 1	8,228	7 3	348	7 2	6	9 0	476	4 9	80	0 0	126	0 0	...	...	...	...	...	...	43	610	103 4 6	
TOTAL AS ABOVE	492	13 6	12,361	14 8	2,938	4 0	10	0 0	494	4 9	80	0 0	130	0 0	...	...	...	...	...	...	43	610	3,565 1 4	

Form No. 24.—Para 23.

ACCOUNT OF VALUE OF RECEIPTS AND ISSUES OF STOCK IN THE ALUGHUR DIVISION, DURING MAY, 1865.

RECEIPTS.	Rs.		A. P.		P.		Rs.		A. P.		P.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Balance of last month's account	9,475	8	2	...	...	...	...	...	...	...	...	...
Cash paid for manufacture, carriage, &c.	986	13	6	...	...	...	...	...	...	...	...	...
From Stock, for issues to, and out-turn from, manufacture	5,962	6	8	...	...	...	...	...	...	...	...	...
Articles purchased or supplied by contractors	3,239	8	9	...	...	...	...	...	...	...	...	...
Materials from old buildings	0	0	0	...	...	...	...	...	...	...	...	...
Miscellaneous advances recovered by supplies	0	0	0	...	...	...	...	...	...	...	...	...
Transfers as per Schedule—	0	0	0	...	...	...	...	...	...	...	...	...
Departmental within Province	0	0	0	...	...	...	...	...	...	...	...	...
Departmental from other Provinces, including London supplies	0	0	0	...	...	...	...	...	...	...	...	...
Profit and Loss, as per bill attached	130	0	0	...	...	...	...	...	...	...	...	...
Barrack Department	102	0	0	...	...	...	...	...	...	...	...	...
Muttravce Works	0	0	0	...	...	...	...	...	...	...	...	...
Issues to other Departments	0	0	0	...	...	...	...	...	...	...	...	...
Balance, as per Abstract attached	9,448	1	7	...	...	...	...	...	...	...	...	...
TOTAL	19,664	5	1	...	...	...	...	...	...	...	...	...

OF EXECUTIVE ENGINEERS' OFFICES.

Form No. 25 (A).

REGISTER OF WORKS,

Constructing Neela Bridge at Alyghur, under

	FOUNDATION MASONRY.		SUPERSTRUCTURE.		CENTERING.		ARCHING, INCLUDING DRESSING STONES.		CUT STONE COPING.	
	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
Estimate No. of 1864-55	6,298	1,008 0 0	32,896	5,921 0 0	2	800 0 0	7,857	1,964 0 0	1,307	1,307 0 0
Expenditure of previous year brought forward ...	5,932	705 4 6	7,800	1,267 14 0	...	...	...	...	...	...
May 1865 ...	...	...	1,250	206 1 6	2	546 15 0	2,700	735 7 6	...	...
TOTAL	5,932	705 4 6	9,050	1,473 15 6	2	546 15 0	2,700	735 7 6	...	...
Rate	11	13 0	Rate	16 4 0	...	...	Rate	27 4 0	...	...

-Para. 25.

ALYGHUR DIVISION.

authority of Government of India, No. , dated

FORMING ROAD.		EARTH-WORK.		METALLING.		CONTINGENCIES.	TOTAL COST OF WORK DONE.		MATERIALS AT SITE.		TOTAL OF MONTHLY CHARGES.
Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Cost.	Cost.		Cost.		Amount.
	Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs.	A. P.	Rs.	A. P.	Rs. P.
1,000	375 0 0	32,000	160 0 0	6,300	110 0 0	...	582 0 0	...	12,227 0 0	...	12,227 0 0
740	287 12 0	...	...	...	...	...	35 14 6	...	2,296 13 0	...	2,761 13 0
...	...	...	...	...	...	...	87 8 0	...	1,576 0 0	...	1,953 6 0
740	287 12 0	...	...	...	...	...	123 6 6	...	3,872 13 0	...	4,715 3 0

Form No.
REGISTER OF WORKS.

Manufacture of Bricks, under authority of

	MOULDING.			LOADING KILNS.			FIRING KILNS.			UNLOADING KILNS.			GENERAL CHARGES.		
	Quantity.		Cost.	Quantity.		Cost.	Quantity.		Cost.	Quantity.		Cost.	Quantity.		Cost.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Estimate No. 40 of 1864-65															
Expenditure of previous year brought forward	6,00,000	580	0 0	6,00,000	70	0 0	6,00,000	985	0 0	4,37,000	218	0 0		80	0 0
May 1865										1,20,000	60	0 0		30	0 0
Total	6,00,000	580	0 0	6,00,000	70	0 0	6,00,000	1,401	13 6	5,57,000	278	0 0		110	0 0
June 1865										43,000	30	0 0			
Total	6,00,000	580	0 0	6,00,000	70	0 0	6,00,000	1,401	13 6	6,00,000	308	0 0		110	0 0

* [The value of out-turn at approximate rates will be credited to the manufacture account and debited to bricks in stock]

Δ [On completion of the operations, the Executive Engineer will debit the difference between the approximate value assigned by him to the out-turn, and the actual expenditure incurred in the manufacture, either to bricks in stock or to manufacture, according as the estimate is exceeded or not.]

25 (B),—contd.

ALYGHUR DIVISION.

Government, N. W. P., No. — dated

	TOTAL CHARGES			OUT-TURN OF FULL BURNT BRICKS 11" x 5" x 2 1/2"			OUT-TURN OF HALF-BURNT BRICKS 11" x 5" x 2 1/4"			OUT-TURN OF BRICK-BATS.			* TOTAL OUT-TURN.		
	Quantity.		Value.	Quantity.		Value.	Quantity.		Value.	Quantity.		Value.	Value.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	4,70,000	at 5-0-0	2,350 0 0	1,20,000	at 2-0-0	240 0 0	800 c. f. at 3-8-0	28 0 0		2,618	0 0				
	3,50,000	1,750	0 0	82,500	185	10 0	400	14	0 0	1,949	10	0			
	1,00,000	500	0 0	20,000	40	0 0									
	4,50,000	2,250	0 0	1,02,500	225	10 0	400	14	0 0	2,489	10	0			
	30,000	150	0 0	10,000	20	0 0									
	4,80,000	2,400	0 0	1,12,500	245	10 0	600	21	0 0	2,666	10	0			
	2,469	13	6										2,469	13	6
Δ Actual cost of articles manufactured															
Difference { Credited to bricks in stock													196	12	6
Debited to manufacture account															

Form No. 26.—Para. 28.

ALYGHUR DIVISION. SCHEDULE OF RECEIPTS DURING MAY, 1865.

PARTICULARS.	CASH.	STOCK.
TRANSFERS.	Rs. A. P.	
From other P. W. Divisions within same Province.		
(Gwalior iron sent from Agra, 50 maunds (without value) ...	...	...
From P. W. Divisions in other Provinces.		
Lucknow Division—Advanced to Overseer Thompson, proceeding to join this Division	100 0 0	
From other Departments.		
Timber from Agra Magazine,—1,485 cubic feet Sal (without value) ...	...	...
TOTAL TRANSFERS	100 0 0	
BARRACK DEPARTMENT.		
Paid by Commissariat on account of Indent No. 30	...	...
" " 31	28 0 0	...
" " 32	86 12 0	...
" " 33	70 4 0	...
TUCCAVEE WORKS.	155 0 0	
DEPOSITS RECEIVED.		
From Ram Pershad, Sub-Overseer	200 0 0	...
" Khettermohun Banerjee, Contractor	500 0 0	...
	700 0 0	

ALYGHUR DIVISION. SCHEDULE OF EXPENDITURE DURING MAY, 1865.

AUTHORITY.	SANCTIONED PER ESTIMATE.			EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS.			HEADS OF ESTIMATE.		WORKS AND ITEMS OF CHARGE.	CHARGES OF THE MONTH.		
	Quantity.	Rate.	Cost.	Quantity.	Cost.	Rate.	Rs. A. P.	Rs. A. P.		Cash.	Stock.	Total
Estimate No.—									ORIGINAL WORKS.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Govt. N. W. P. letter No. dated									Military.			
	c. ft. 173	28 4 0	48 10 8	c. ft. 173	48 10 8	28 4 0	Masonry	...	Covered passage between two barracks used as a Hospital at Muttra ...	597 3 0	33 6 3	630 9 2
	s. ft. 40½	2 11 6	110 1 9	s. ft. 40½	110 1 9	2 11 6	Sal wood-work	...				
	s. ft. 828	53 0 0	438 13 0	s. ft. 828	438 13 0	53 0 0	Corrugated iron roofing	...				
			77 15 9		77 15 9	...	Other items of Estimate	...				
			675 9 2		675 9 2		Deduct fine for delay ...	...				
								...	Fixing additional pegs in Harness Room at Muttra	44 14 0	...	44 14 0
Requisition		...	43 0 0			...		...	Out-offices for Non-Commissioned Officers' quarters at Muttra ...	119 4 7	66 14 4	186 2 11
Estimate No.	c. ft. 6,000	108	1,200 0 0	c. ft. 3,458	601 9 7	20 0 0	Pucca masonry	...	TOTAL MILITARY	761 5 7	100 4 6	861 10 1
Govt. N. W. P. letter No. dated	s. ft. 500	2 8 0	270 0 0	s. ft. 286	60 0 0	2 8 0	Sal wood-work	...				
	s. ft. 5,000	25 0 0	125 0 0	s. ft. 4,914	71 8 0	25 0 0	Terrace roofing	...				
		1 8 0	78 0 0		73 11 4	1 8 0	Sand plaster ...	...				
			500 0 0		37 14 6	...	Other items of Estimate	...				
			2,173 0 0		934 11 5			...				

Form No. 26.—Contd.

ALYGHUR DIVISION. SCHEDULE OF EXPENDITURE DURING MAY, 1865,—contd.

AUTHORITY.	SANCTIONED PER ESTIMATE.			EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS.			HEADS OF ESTIMATE.	WORKS AND ITEMS OF CHARGE.	CHARGES OF THE MONTH.		
	Quantity.	Rate.	Cost.	Quantity.	Cost.	Rate.			Cash.	Stock.	Total.
Estimate No. P. Govt. N. W. letter No. dated	c. ft. 35,000	Rs. A.P. 0 8 0	Rs. A.P. 175 0 0	c. ft. 34,633	Rs. A.P. 173 2 8	Rs. A.P. 0 8 0	Earth-work in excavation ...	Civil Buildings. Jail at Alyghur ...	Rs. A.P. 12,800 0 0	Rs. A.P. 12,800 0 0	Rs. A.P. 12,800 0 0
	32,000	2 8 0	900 0 0	32,153	803 13 2	2 8 0	Ditto beyond 3' in depth				
	14,000	23 4 0	3,255 0 0	11,070	2,573 12 3	23 4 0	Concrete work ...				
	2,30,000 mds.	22 8 0	51,750 0 0	1,06,728 mds.	24,013 12 3	22 8 0	Masonry ...				
	4,500	0 6 0	1,657 8 0	3,405 mds. str.	1,275 14 0	0 6 0	Iron beams carted and hoisted				
	1,500	10 0 0	15,000 0 0	1,247 8	12,472 0 0	10 0 0	Iron gratings				
			1,000 0 0		1,000 0 0		Removing earth ...				
	15,000	0 8 0	75 0 0	c. ft. 13,294	66 7 6	0 8 0	Plinth filled in ...				
			12,741 5 0		...	...	Other items of Estimate				
			86,583 13 0		42,379 13 10		44 per cent. on Rs. 28,630				
				1,216 13 1		15 per cent. on Rs. 13,748					
				2,062 5 11		Due to Contractor ...					
				45,659 0 10							
				4,709 0 10							
				40,950 0 0							
Estimate No. P. Govt. N. W. letter No. dated	c. ft. 6,166	18 0 0	1,110 0 0	c. ft. 5,900	1,146 12 6	19 7 0	Pucca masonry ...	Church at Alyghur ...	295 7 9	136 13 0	432 4 9
	2,977	12 0 0	357 0 0	2,800	403 15 10	14 7 0	Kutch-pucca masonry				
	333' 10"	2 0 0	667 0 0		25 7 0		Wood-work for roof ...				
			2,113 0 0		119 13 3		Other items of Estimate				
			4,247 0 0		1,697 0 7						
							TOTAL CIVIL BUILDINGS	13,095 7 9	136 13 0	13,232 4 9	

Estimate No. of 1864-65 Govt. N. W. P. letter No. dated	c. ft. 17,520	25 0 0	4,380 0 0	c. ft. 3,750	900 0 0	24 0 0	Pucca stone masonry	Agricultural. Renewing wall of tank near Hatrass (Local) TOTAL AGRICULTURAL	314 6 0	244 8 6	558 14 6	558 14 6
							Earth-work, petty					
							Payment to Contractor in excess					
							40 0 0					
							950 0 0					
Estimate No. of 1864-65 Govt. N. W. P. letter No. dated	c. ft. 32,896	18 0 0	5,921 0 0	c. ft. 9,050	1,473 15 6	16 4 0	Ashlar superstructure	Communications. Neela Bridge at Alyghur	955 14 0	997 8 0	1,953 6 0	1,953 6 0
	No. 2	400 0 0	800 0 0	No. 2	516 15 0	273 7 6	Centering					
	c. ft. 7,537	25 0 0	1,964 0 0	c. ft. 2,700	735 7 6	27 4 0	Arching, including dressing stone					
							Contingencies					
							Other items of Estimate					
Estimate No. of 1864-65 Govt. N. W. P. letter No. dated	c. ft. 60,605	3 0 0	18,180 0 0	c. ft. 58,648	13,086 0 0	2 4 0	Earth-work	1st Section Alyghur and Muttra Road ...	2,144 0 0	200 0 0	2,344 0 0	2,344 0 0
	7,54,350	2 8 0	15,089 0 0	4,98,996	10,526 0 0	2 2 0	Metalling in small bridges					
	8,808	20 0 0	1,774 0 0	6,300	1,356 0 0	22 0 0	Masonry					
							Other items of Estimate					
							Materials at site					
Estimate No. of 1864-65	c. ft. 4,48,000	2 8 0	11,200 0 0	c. ft. 31,480	644 1 1	2 1 0	Metal deposited at side of road	Collection of metal for 2nd Section Alyghur and Muttra Road ...	430 0 0	...	430 0 0	430 0 0
Estimate No. of 1864-65	c. ft. 4,48,000	2 8 0	11,200 0 0	c. ft. 31,480	644 1 1	2 1 0	Metal deposited at side of road	TOTAL COMMUNICATIONS	3,529 14 0	1,197 8 0	4,727 6 0	4,727 6 0
Estimate No. of 1864-65	c. ft. 4,48,000	2 8 0	11,200 0 0	c. ft. 31,480	644 1 1	2 1 0	Metal deposited at side of road	Abstract of foregoing— Military ... Civil Buildings ... Agricultural ... Communications ...	761 5 7	13,095 7 9	13,232 4 9	13,232 4 9
Estimate No. of 1864-65	c. ft. 4,48,000	2 8 0	11,200 0 0	c. ft. 31,480	644 1 1	2 1 0	Metal deposited at side of road	TOTAL ORIGINAL WORKS	17,701 1	41,679 2	0 19,380 3	0 19,380 3

Form No. 26,—continued.

ALYGHUR DIVISION. SCHEDULE OF EXPENDITURE DURING MAY, 1865,—contd.

AUTHORITY.	SANCTIONED PER ESTIMATE.			EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS.			HEADS OF ESTIMATE.	WORKS AND ITEMS OF CHARGE.	CHARGES OF THE MONTH.		
	Quantity.	Rate.	Cost.	Quantity.	Cost.	Rate.			Cash.	Stock.	Total.
Estimate No. 1,09,451 9,000	Rs. A. P. 0 2 0 1 12 0 ...	Rs. A. P. 136 13 2 157 4 0 302 5 1	Rs. A. P. 2 0 ...	1,72,000 4,060 ...	Rs. A. P. 146 2 5 55 13 9 3 5 9	Rs. A. P. 0 1 4 1 6 0 ...	White-washing Sand plaster Other items of Estimate	REPAIRS. Military. Annual repairs to European Cavalry Barracks at Muttra ...	Rs. A. P. 45 10 0 49 4 10 ...	Rs. A. P. ...	Rs. A. P. 94 14 10
Requisition ...	...	...	596 6 3	...	176 13 0	...	...	Repairing verandah at west end of No. 16 Barrack at Alyghur	27 1 0	149 12 0	176 13 0
Requisition ...	...	...	8 0 0	...	7 12 0	...	...	Repairing roof of Lock-up near Sudder Bazaar at Muttra ...	7 12 0	...	7 12 0
Requisition ...	...	...	3 0 0	...	2 8 0	...	...	TOTAL MILITARY Civil Buildings.	379 7 10	199 0 10	279 7 10
Requisition ...	...	...	...	...	...	...	...	Repairing roof of Hazut Ward at Muttra ...	2 8 0	...	2 8 0
Requisition ...	...	...	...	...	...	...	...	TOTAL CIVIL BUILDINGS Agricultural.	2 8 0	...	2 8 0
Estimate No. of 1865-66	...	...	476 0 0	...	32 15 6	...	...	Repairs to earth-work of Neela Bund near Hattrass (Local) ...	10 7 6	22 8 0	32 15 6
...	...	...	...	...	...	...	...	TOTAL AGRICULTURAL	10 7 6	22 8 0	32 15 6

Estimate No.	...	...	78 14 0	...	20 10 4	...	...	...	3 8 4	17 2 0	20 10 4
Estimate No.	...	...	...	...	...	...	...	...	3 8 4	17 2 0	20 10 4
Executive Engineer near	...	...	...	...	...	...	...	...	80 7 0	199 0 10	279 7 10
...	...	...	1,200 0 0	...	873 0 0	...	...	...	2 8 0	...	2 8 0
...	...	...	1,250 0 0	...	1,260 0 0	...	...	...	10 7 6	22 8 0	32 15 6
...	...	...	...	...	...	...	...	...	3 8 4	17 2 0	20 10 4
...	...	...	...	...	...	...	...	...	96-14 10	238 10 10	335 9 8
...	...	...	...	...	...	...	...	...	410 0 0	...	410 0 0
...	...	...	...	...	...	...	...	...	1,260 0 0	...	1,260 0 0
...	...	...	...	...	...	...	...	...	2 8 0	...	2 8 0
...	...	...	...	...	...	...	...	...	1,672 8 0	...	1,672 8 0
...	...	...	...	...	...	...	...	...	1,760 0 0	...	1,760 0 0
...	...	...	...	...	...	...	...	...	180 0 0	...	180 0 0
...	...	...	...	...	...	...	...	...	65 0 0	...	65 0 0
...	...	...	...	...	...	...	...	...	2,005 0 0	...	2,005 0 0
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	130 0 0	130 0 0
...	...	...	...	...	...	...	...	...	...	130 0 0	130 0 0

Chief Engineer's
letter No.
dated

ALYGHUR DIVISION. SCHEDULE OF EXPENDITURE DURING MAY, 1865,—*contd.*

FORMS RELATING TO ACCOUNTS

AUTHORITY.	SANCTIONED PER ESTIMATE.			EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS.			HEADS OF ESTIMATE.	WORKS AND ITEMS OF CHARGE.	CHARGES OF THE MONTH.		
	Quantity.	Rate.	Cost.	Quantity.	Cost.	Rate.			Cash.	Stock.	Total.
Superintending Engineer's letter No. dated	2,00,000	5 0 0	1,000 0 0	1,80,000	900 0 0	5 0 0	Bricks 11" x 5" x 2 1/2"	Stock Purchase.	Rs. 1,050 0 0	A. P. ...	Rs. 1,050 0 0
	1,00,000	6 0 0	600 0 0	25,000	150 0 0	6 0 0						Ditto 12" x 6" x 3"	Purchase of bricks at Alyghur ...
Superintending Engineer's letter No. dated	c. ft.		1,600 0 0	c. ft.	1,050 0 0		Purchased	Purchase of limestone for manufacture of lime at Hattrass ...	780 0 0	...	780 0 0
	20,000	10 0 0	2,000 0 0	8,000	650 0 0	8 8 0						Carried to Store-yard (2 miles)
Executive Engineer	mds.		2,000 0 0	mds.	780 0 0		Fire-wood	Supplied by petty contractors at Alyghur ...	32 3 2	...	32 3 2
	2,000	6 0 0	120 0 0	1,115	66 14 4	6 0 0					
Executive Engineer	No Estimate.						Arrears of former months	Petty purchases under Rs. 50 each at Muttra	18 8 0	...	18 8 0
Executive Engineer	No Estimate.			mds.	10 13 9	...	Fire-wood	Purchases at Hattrass	614 9 6	...	614 9 6
				3,130 logs.	188 14 5	Various					
Executive Engineer	No Estimate.			183	481 4 0	...	Jungle timber	TOTAL STOCK PURCHASES	2,495 4 8	...	2,495 4 8
					4 0 0	...					
Executive Engineer					685 0 2	...	Operations.	Stock Manufacture.			
Executive Engineer					580 0 0	...	Bricks moulded	Manufacture of bricks at Alyghur ...	488 13 6	18 0 0	506 13 6
Executive Engineer					70 0 0	...	Ditto stacked in Kilns				
Executive Engineer					1,401 13 6	...	Firing Kilns				
Executive Engineer					278 0 0	...	Unloading Kilns				
Executive Engineer					110 0 0	...	General charges				
Executive Engineer					2,439 13 6	...					

[illegible]

ALYGHUR DIVISION. SCHEDULE OF EXPENDITURE DURING MAY, 1865,—contd.

Chap. XIX, Sec. 2.]

FORMS RELATING TO ACCOUNTS

AUTHORITY.	SANCTIONED PER ESTIMATE.			EXECUTED TO END OF MONTH MENTIONED IN HEADING AS PER REGISTER OF WORKS.			HEADS OF ESTIMATE.	WORKS AND ITEMS OF CHARGE.	CHARGES OF THE MONTH.		
	Quantity.	Rate.	Cost.	Quantity.	Cost.	Rate.			Cash.	Stock.	TOTAL.
		Rs. A. P.			Rs. A. P.			<i>Deposits Repaid.</i>	Rs. A. P.	Rs. A. P.	Rs. A. P.
								To Man Singh, Contractor, on completion of his contract ..	500 0 0	.....	500 0 0
								Devi Deen, Store-keeper, on resignation ...	200 0 0	.....	200 0 0
								Deposit of Ram Pershad, Sub-Overseer, remitted to Government Savings Bank ...	200 0 0	.....	200 0 0
								Paid on account of Khettermohun Banerjee, Contractor, being purchase money of a Government Promissory Note for Rs. 500 ..	485 0 0	.....	485 0 0
								TOTAL DEPOSITS REPAID	1,385 0 0	.....	1,385 0 0
								<i>Miscellaneous Advances.</i>			
								Advance to Superintending Engineer's Office ...	300 0 0	...	300 0 0
								Ditto to Deputy Commissioner, Ajmere, for stone masons ...	250 0 0	..	250 0 0
								Ditto to Sub-Overseer Ram Narain Doss ...	30 0 0	...	30 0 0

Superintending
Engineer's letter
No. ...
of ...

Govt., N. W. P.
letters Nos. ...
of ...

Invoice accom-
panying my
letter No. ...
of ...

OF EXECUTIVE ENGINEERS' OFFICES.

[Chap. XIX, Sec. 2.]

Ditto by Executive Engineer, Lucknow, to Overseer R. Thompson	100 0 0	...	...	100 0 0
TOTAL MISC. ADVANCES	680 0 0	...	...	680 0 0
<i>Advances to Civil Officers.</i>				
Collector of Aylghur ...	400 0 0	...	...	400 0 0
Collector of Muttra ...	300 0 0	...	...	300 0 0
Post Master of Aylghur	200 0 0	...	...	200 0 0
TOTAL	900 0 0	...	...	900 0 0
<i>TRANSFERS.</i>				
<i>To other Divisions within Province.</i>				
Timber to Executive Engineer, Agra ...	...	1,700 0 0	...	1,700 0 0
Advanced to well-sinkers sent to Executive Engineer, Etawah Division, Ganges Canal ...	80 0 0	...	...	80 0 0
TOTAL TRANSFERS WITHIN PROVINCE ...	80 0 0	1,700 0 0	...	1,780 0 0
<i>To other Provinces.</i>				
Advanced to Supervisor Williams, transferred to Central Provinces ...	200 0 0	...	...	200 0 0
TOTAL TRANSFERS TO OTHER PROVINCES...	200 0 0	...	...	200 0 0
<i>Stock Sales.</i>				
Surplus stock sold at Hat-trass as per Account Sales	...	404 0 0	...	404 0 0
TOTAL STOCK SALES...	...	404 0 0	...	404 0 0

Executive Engineer.

Form No. 27.—Para. 56.

Dr.

ALYGHUR DIVISION JOURNAL, 1865-66.

Cr.

1ST MAY, 1865.			1ST MAY, 1865.			
Rs.	A.	P.	SUNDRIES DR. TO SUNDRIES—FOR BALANCES BROUGHT FORWARD THIS DAY.	Rs.	A.	P.
4,010	1	3	Cash, for cash in hand of disbursers and executive engineer.			
9,475	8	2	Stock, for value of stock in hand as per stock ledger.			
105	0	0	Miscellaneous advances, for amount outstanding to be realized.			
26	12	0	Barrack Department, for amount outstanding to be realized.			
			Stock purchases and sales, for value of stock purchased not yet paid for ...	110	13	0
			Deposits, for amount of deposits in hand ...	1,400	0	8
			Government, for balance at credit of that account ...	12,106	7	9
13,617	5	5		13,617	5	5
ENTRIES FOR MAY, 1865.						
30,224	8	0	Cash Dr. to Sundries, for receipts :—			
			Government for letters of credit and miscellaneous receipts ...	28,857	0	0
			Stock purchases and sales, for sales realized ...	327	8	0
			Miscellaneous advances, for recoveries ...	55	0	0
			Barrack Department, for payments ...	185	0	0
			Deposits ...	700	0	0
			Transfers ...	100	0	0
			Sundries Dr. to Cash for expenditure ...	29,841	2	4
17,701	1	4	Original Works.			
96	14	10	Repairs.			
2,005	0	0	Establishments.			
1,672	8	0	Tools and Plant.			
1,180	0	0	Transfers.			
2,495	4	8	Stock purchases.			
986	13	6	Stock			
41	0	0	Barrack Department.			
1,385	0	0	Deposits, for refunds.			
680	0	0	Miscellaneous advances.			
1,594	8	0	Government, for payments into Treasury.			
9,201	15	5	Stock Dr. to Sundries for receipts :—			
			Stock purchases and sales, for value of purchases ...	3,239	8	9
			Stock, for value of stock issued to manufactures, and value of out-turn from manufactures ...	5,962	6	8
			Sundries Dr. to Stock for expenditure ...	4,253	12	1
1,679	2	0	Original Works.			
238	10	10	Repairs.			
130	0	0	Profit and Loss.			
404	0	0	Stock purchases and sales, for value of sales.			
102	0	0	Barrack Department.			
1,700	0	0	Transfers.			
73,521	6	7	Total (see monthly check sheet of Ledger) ...	73,521	6	7

Form No. 27.—contd.

Dr.

ALYGHUR DIVISION JOURNAL, 1865-66,—contd.

Cr.

Rs. A. P.			Rs. A. P.		
ENTRIES FOR JUNE, 1865.					
16,213	8	0	Cash Dr. to Sundries for receipts:— Government, for letters of credit and miscellaneous receipts Stock purchases and sales, for sales realized	16,187	0 0 76 8 0
			Sundries Dr. to Cash, for expenditure	11,466	10 1
4,149	10	11	Original Works.		
249	9	2	Repairs.		
1,988	0	0	Establishment.		
310	0	0	Tools and Plant.		
1,150	8	0	Stock purchases.		
990	14	0	Stock.		
14	8	0	Barrack Department.		
1,700	0	0	Transfers.		
913	8	0	Government, for payments into Treasury.		
3,810	12	0	Stock Dr. to Sundries for receipts:— Stock purchases and sales, for value of purchases Stock, for value of stock issued to manufactures, and value of out-turn from manufactures	1,525 2,315	12 0 0 0
			Sundries Dr. to Stock, for expenditure	6,201	11 1
5,862	4	5	Original Works.		
323	14	8	Repairs.		
15	8	0	Barrack Department.		
1,988	0	0	Establishment Dr. to Tools and Plant, for error in posting accounts of this month	1,988	0 0
39,710	9	2	Total (see monthly check sheet of ledger)	39,710	9 2
25	0	0	Stock purchases Dr. to Stock, for error written back	25	0 0
ENTRIES FOR JULY, 1865.					
27,607	12	0	Cash Dr. to Sundries, for receipts:— Government, for letters of credit and miscellaneous receipts Barrack Department, for payments Deposits	27,167 240 200	12 0 0 0 0 0
			Sundries Dr. to Cash, for expenditure	22,348	12 8
16,563	9	7	Original Works.		
295	8	7	Repairs.		
2,050	0	0	Establishment.		
1,040	0	0	Transfers.		
1,050	9	6	Stock purchases.		
559	5	0	Stock.		
130	0	0	Barrack Department.		
50	0	0	Miscellaneous Advances.		
607	12	0	Government, for payments into Treasury.		
2	0	0	Profit and Loss.		
2,600	2	0	Stock Dr. to Sundries for receipts:— Stock purchases and sales, for value of purchases Stock, for value of stock issued to manufactures, and value of out-turn from manufactures	1,200 1,399	8 10
			Sundries Dr. to Stock, for expenditure	4,823	13
4,421	10	0	Original Works.		
331	13	7	Repairs.		
70	6	0	Barrack Department		
57,380	8	3	Total (see monthly check sheet of Ledger) [And so on for the succeeding months of the year.]	57,380	8 3

Form No. 27,—contd.

ALYGHUR DIVISION JOURNAL, 1865-66,—contd.

Rs. A. P.		Rs. A. P.
CLOSING ENTRIES, APRIL 1866.		
GOVERNMENT DR. TO SUNDRIES, FOR BALANCES AT DEBIT OF FOLLOWING ACCOUNTS, WRITTEN OFF AT THE END OF THE YEAR.		
Original Works	...	50,377 6 3
Repairs	...	1,536 7 8
Establishment	...	6,043 0 0
Tools and Plant	...	1,982 8 0
Transfers	...	5,620 0 0
Profit and Loss	...	132 0 0
65,691 5 11		65,691 5 11
SUNDRIES DR. TO GOVERNMENT, FOR BALANCES AT CREDIT OF FOLLOWING ACCOUNTS, WRITTEN OFF AT THE END OF THE YEAR.		
Transfers.	...	100 0 0
Barrack Department.	...	21 14 0
121 14 0		121 14 0
SUNDRIES DR. TO SUNDRIES, FOR CLOSING BALANCES.		
DR.		
Government for balance standing at debit of departmental accounts.	...	15,582 15 9
Stock purchases and sales.	...	1,355 4 4
Deposits.	...	915 0 0
CR.		
Cash	...	14,899 4 2
Stock, for value of stock in hand	...	2,673 15 11
Miscellaneous advances, for amount of advances outstanding ...	...	780 0 0
17,853 4 1		17,853 4 1

Form No. 28.—Para 45.

ALYGHUR DIVISION LEDGER, 1865-66.

INDEX.	Folio.
Cash	1
Government	"
Original Works	"
Repairs	2
Establishments	"
Tools and Plant	"
Stock Purchases and Sales	3
Stock	"
Barrack Department	"
Miscellaneous advances	4
Deposits	"
Transfers	"
Profit and Loss	5
Balance	"
Monthly Trial Balance	6

[NOTE.—In actual practice, one or more folios would be allowed for each account, according to the number of probable entries during the year. At the commencement of the next year, a fresh set of folios would be taken up.]

Form No. 28,—contd.

ALYGHUR DIVISION LEDGER, 1865-66.

(3)

DR. STOCK PURCHASES AND SALES. CR.

Month.		Rs.	A.	P.	Month.		Rs.	A.	P.
1865.					1865.				
May	To Cash, for payments for purchases	2,495	4	8	May	By balance	110	13	9
	" Stock, for value of sales	404	0	0		By cash, for sales realized	327	8	0
June	" Cash, for payments for purchases	1,150	8	0	June	" Stock for value of purchases	3,239	8	9
	" Stock, for error in calculation					" Cash, for sales realized	76	8	0
July	" Cash, for payments for purchases	1,050	9	6	July	" Stock for value of purchases	1,523	12	0
						" Cash, for sales realized	1,200	8	0
1866.	Balance				1866.	Balance	6,480	10	6
April					April				

DR. STOCK. CR.

Month.		Rs.	A.	P.	Month.		Rs.	A.	P.
1865.					1865.				
May	To balance	9,475	8	2	May	By Sundries	10,216	3	6
June	" Sundries	10,188	12	11	June	" Sundries	8,516	11	1
July	" Sundries	4,831	10	0	July	" Stock purchases, for error in calculation	25	0	0
		3,159	7	0		" Sundries	6,223	7	7
1866.	Balance	2,673	15	11	1866.	Balance	2,673	15	11
April					April				

DR. BARRACK DEPARTMENT. CR.

Month.		Rs.	A.	P.	Month.		Rs.	A.	P.
1865.					1865.				
May	To balance	26	12	0	May	By Cash—			
	To Sundries—					Indent No. 30	28	0	0
	Indent No. 31	72	0	0		" " 31	86	12	0
	" " 35	74	0	0		" " 35	70	4	0
June	To Sundries—				June	By Cash—			
	Indent No. 36	30	0	0		Indent No. 36	240	0	0
July	To Sundries—	200	6	0					
1866.	To Government, for profits on year's transactions	21	14	0					
April									

(94)

Form No. 28,—contd.

ALYGHUR DIVISION LEDGER, 1865-66.

(4)

DR. MISCELLANEOUS ADVANCES. CR.

Month.		Rs.	A.	P.	Month.		Rs.	A.	P.
1865.					1865.				
May	To balance	105	0	0	May	By Cash—			
	To Cash—					Refunded by Sub-Overseer Aly Khan	25	0	0
	Advanced to Superintending Engineer's Office	300	0	0		Recovered (by work on Annual Repairs to Military buildings at Muttra) from work-people brought from Allahabad for works at Muttra	30	0	0
	To Deputy Commissioner, Ajmere, for stone masons	250	0	0					
	To Sub-Overseer Ram Narain Dass	30	0	0					
	To transfers—								
	Advanced by Executive Engineer, Lucknow Division, to Overseer R. Thompson	100	0	0					
July	To Cash—	50	0	0	1866.	Balance	780	0	0
	Advanced to Deputy Commissioner, Ajmere, for stone masons	50	0	0	April		835	0	0

DR. DEPOSITS. CR.

Month.		Rs.	A.	P.	Month.		Rs.	A.	P.
1865.					1865.				
May	To Cash—				May	By balance	1,400	0	0
	Refunded to Man Singh, Contractor, on completion of his contract	500	0	0		By Cash—			
	Refunded to Devi Deen, Store-keeper, on resignation	200	0	0		From Rampershad Sub-Overseer	200	0	0
	Deposit of Rampershad, Sub-Overseer, remitted to Government Savings Bank	200	0	0		From Khettermohun Banerjee, Contractor	500	0	0
	Paid on account of Khettermohun Banerjee, Contractor, being purchase money of a Government Promissory Note for Rs. 500	485	0	0	July	By Cash—			
1866.	Balance	2,300	0	0		From Gunput Lal, Store-keeper	200	0	0
April									

DR. TRANSFERS. CR.

Month.		Rs.	A.	P.	Month.		Rs.	A.	P.
1865.					1865.				
May	To stock—				May	By Miscellaneous Advances—			
	Timber sent to Executive Engineer, Agra Division	1,700	0	0		Advanced by Executive Engineer, Lucknow Division, to Overseer R. Thompson	100	0	0
	To Cash—								
	Advanced to well-sinkers sent to Executive Engineer, Etawah Division, Ganges Canal	80	0	0					
	Advanced to Supervisor Williams, transferred to Central Provinces	200	0	0					
	Advanced to Civil Officers, Collector of Alyghur	400	0	0					
	Ditto, Muttra	300	0	0					
	Post-master of Alyghur	200	0	0					
June	Advanced to Civil Officers, Collector of Alyghur	1,200	0	0					
	Ditto, Muttra	200	0	0					
	Post-master of Alyghur	300	0	0					
July	Advanced to Nundoo Ram, transferred to Allahabad Division	40	0	0					
	Advanced to Civil Officers, Collector of Alyghur	900	0	0					
	Ditto, Muttra	100	0	0					
1866.	To Government, for write off	5,720	0	0	1866.	By Government, for write off	5,620	0	0
April					April		5,720	0	0

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Form No. 28,—contd

ALYGHUR DIVISION LEDGER, 1865-66.

(5)

DR. PROFIT AND LOSS. CR.									
Month, 1865		Rs.	A.	P.	Month.		Rs.	A.	P.
May	To Stock— Timber stolen from godown of storekeeper, Alyghur...	130	0	0			130	0	0
July	To Cash— Short coin in chests ...	2	0	0	1866 April	By Government for write off ...	132	0	0
							132	0	0

DR. BALANCE. CR.									
Month, 1866		Rs.	A.	P.	Month.		Rs.	A.	P.
April	To Cash ...				1866 April	By Government ..	15,582	15	9
	" Stock ...					" Stock purchases and sales ...	1,355	4	4
	" Miscellaneous Advances ...					" Deposits ...	915	0	0
		17,853	4	1			17,853	4	1

Form No. 28,—contd.

MONTHLY LEDGER TRIAL BALANCE.

LEDGER HEADS.	MAY.		JUNE.		JULY.	
	Debits.		Credits.		Debits.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Cash ...	30,221	8 0	29,841	2 4	16,213	8 0
Government ...	1,594	8 0	28,857	0 0	913	8 0
Original Works ...	19,380	3 4			10,011	15 4
Repairs ...	335	9 8			573	7 10
Establishments ...	2,005	0 0			1,988	0 0
Tools and Plant ...	1,672	8 0			2,298	0 0
Stock Purchases and Sales ...	2,899	4 8	3,567	0 9	1,150	8 0
Stock ...	10,188	12 11	10,216	3 6	4,831	10 0
Miscellaneous Advances ...	680	0 0	55	0 0		
Barrack Department ...	146	0 0	185	0 0	30	0 0
Deposits ...	1,385	0 0	700	0 0		
Transfers ...	2,880	0 0	100	0 0	1,700	0 0
Profit and Loss ...	130	0 0				
TOTAL AS PER JOURNAL	73,321	6 7	73,321	6 7	39,710	9 2
					57,380	8 3

Form No. 29.—Para. 60.

ALYGHUR DIVISION PUBLIC WORKS.

CONTRACTORS' LEDGER.

[Extract from Ledger Folios showing the accounts of Contractors for May, 1865.]

MESSRS. COLLINS AND CO.

	Rs.	A.	P.		Rs.	A.	P.
29 To Cheque No. ...	12,800	0	0	By balance brought forward ...	76	8	5
				„ Certificate No. 11, "Jail at Alyghur" ...	17,432	8	5
Balance due.. ...	4,709	0	10				
	17,509	0	10		17,509	0	10

KHETTERMÖHUN BANERJEE.

	Rs.	A.	P.		Rs.	A.	P.
31 To Cheque No. ...	652	5	0	By his Bill, dated 30th May 1865 ...	697	5	0
				DEDUCT—			
				Fine for delay ...	45	0	0
	652	5	0		652	5	0
					652	5	0

GHOOLAB SING.

	Rs.	A.	P.		Rs.	A.	P.
30 To Cheque No. ...	314	6	0	By balance brought forward ...	10	0	0
				Certificate No. "Renewing wall round tank near Hattirass" ...	274	6	0
					284	6	0
				By balance ...	30	0	0
	314	6	0		314	6	0

PETTY CONTRACTORS.

	Rs.	A.	P.		Rs.	A.	P.
To balance ...	400	12	7	By work, as per Petty Contract Account, Alyghur Sub-Division ...	694	15	0
„ payments, as per petty Contract Account, Alyghur Sub-Division ...	567	3	2				
				By balance ...	273	0	9
	967	15	9		967	15	9

Form No. 30 B.
ALYGHUR DIVISION, SUPPLEMENT TO SUB-DIVISIONAL STOCK REGISTERS. ADJUSTMENT OF STOCK RATES BY STOCK LEDGER BALANCES
FOR HALF-YEAR ENDING 31st OCTOBER, 1865.

ABSTRACT OF SUB-HEAD VALUES ON 31st OCTOBER 1865.		Sub-Divisional Adjustments.									
Sub-head.	As per rated Register. (C)	As per Stock Ledger. (D)	Sub-Divisions.	Value at pre-sent rates. (A)	Adjusted value. (E)	Value of pre-sent rates. (A)	Adjusted value. (E)	Value at pre-sent rates. (A)	Adjusted value. (E)	Value at pre-sent rates. (A)	Adjusted value. (E)
Small stores	Rs. 285 1 3	Rs. 296 1 6	Alyghur Sub-Division	Rs. 30 9 0	Rs. 30 9 0	Rs. 1,863 12 6	Rs. 1,850 8 0				
Building materials	5,163 15 3	5,225 2 0	Muttra	65 6 8	60 8 6	639 8 0	700 0 0				
Timber	...	...	Hattrass	120 8 7	135 0 0	1,563 2 9	1,570 6 0				
Metals	...	...	Store-keeper	63 9 0	70 0 0	1,077 8 0	1,104 4 0				
Fuel	...	...	TOTAL	285 1 3	296 1 6	5,163 15 3	5,225 2 0				
Thatchers' materials	...	...	Alyghur Sub-Division	Fuel.	...	Thatchers' materials.	...	Timber.	...	Metals.	...
Painters' stores	...	...	Muttra	...	...	(and so on)	...	Painters' store.	...		...
House-fittings	...	...	Hattrass	...	...						
Cordage	...	...	Store-keeper	...	...						
Miscellaneous	...	...	TOTAL	...	...						
Manufacture	...	...		...	...						
TOTAL VALUE OF STOCK IN DIVISION	12,659 8 6	12,863 10 4									

Form No. 31.
STOCK LEDGER FOR 1865-66,

[illegible]

Para. 70.

ALYGHUR DIVISION.

[illegible]

Form No 32.—Para. 70.

ALYGHUR DIVISION STOCK SUB-LEDGER.

BUILDING MATERIALS.

BRICKS, 12" x 6" x 3".

			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
May	To Balance	70,000	6 0 0	420 0 0	May	By Issues, Hattrass	40,000	6 0 0
	" Purchases, Alyghur	25,000	6 0 0	150 0 0		" Balance	55,000	6 0 0
	TOTAL	95,000		570 0 0		TOTAL	95,000	570 0 0
June	To Balance	55,000	6 0 0	330 0 0	June	By Issues, Hattrass	50,000	6 0 0
	" Purchases, Alyghur	87,000	6 0 0	522 0 0		" Balance	92,000	6 0 0
	TOTAL	1,12,000		852 0 0		TOTAL	1,42,000	852 0 0
July	To Balance	92,000	6 0 0	552 0 0	July	By Issues, Alyghur	60,000	6 0 0
	" Purchases, Alyghur	10,000	5 8 0	55 0 0		" Balance	42,000	5 14 0
	TOTAL	1,02,000		607 0 0		TOTAL	1,02,000	607 0 0
Aug.	To Balance	42,000	5 14 0	217 0 0				

BRICKS, 11" x 5" x 2 1/2"

			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
May	To Balance	3,00,000	5 0 0	1,500 0 0	May	By Issues, Store-keeper	66,000	5 0 0
	" Purchases, Alyghur	1,60,000	5 0 0	800 0 0		" Balance	4,94,000	5 0 0
	" Manufacture	1,00,000	5 0 0	500 0 0		TOTAL	5,60,000	2,800 0 0
	TOTAL	5,60,000		2,800 0 0		TOTAL	5,60,000	2,800 0 0
June	To Balance	4,94,000	5 0 0	2,470 0 0	June	By Issues, Alyghur	2,50,000	5 0 0
	" Purchases, Alyghur	20,000	4 8 0	90 0 0		" Issues, Muttra	50,000	5 0 0
	TOTAL	5,14,000		2,560 0 0		" Balance	2,14,000	5 0 0
July	To Balance	2,14,000	5 0 0	1,060 0 0	July	By Issues, Alyghur	1,00,000	5 0 0
	" Purchases, Alyghur	1,50,000	4 0 0	600 0 0		" Issues, Muttra	1,00,000	5 0 0
	TOTAL	3,64,000		1,660 0 0		" Balance	1,64,000	4 0 0
Aug.	To Balance	1,61,000	4 0 0	660 0 0				

STONE LIME AT ALYGHUR.

			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
May	To Balance	8,300	16 0 0	1,328 0 0	May	By Issues	2,012	16 0 0
	TOTAL	8,300		1,328 0 0		" Balance	6,288	16 0 0
June	To Balance	6,288	16 0 0	1,006 2 0		TOTAL	8,300	1,328 0 0
	" Purchases	3,000	11 0 0	420 0 0	June	By Issues	5,000	16 0 0
	" Carriage					" Balance	1,288	14 10 0
	TOTAL	9,288		1,426 2 0		TOTAL	9,288	1,426 2 0
July	To Balance	4,288	14 10 0	626 2 0	July	By Issues	2,000	14 10 0
	" Purchases	1,000	13 0 0	130 0 0		" Balance	3,288	14 2 0
	" Carriage							
	TOTAL	5,288		756 2 0		TOTAL	5,288	756 2 0
Aug.	To Balance	3,288	14 2 0	463 10 0				

Form No. 32,—contd.

ALYGHUR DIVISION STOCK SUB-LEDGER,—contd..

BUILDING MATERIALS.

STONE LIME AT HATTRASS.

			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
May	To Balance	2,500	17 0 0	425 0 0	May	By Issues	5,000	17 0 0
	" Manufacture	8,000	17 0 0	1,360 0 0		" Balance	5,500	17 0 0
	TOTAL	10,500		1,785 0 0		TOTAL	10,500	1,785 0 0
June	To Balance	5,500	17 0 0	935 0 0	June	By Issues	3,000	17 0 0
	" Manufacture	2,000	17 0 0	310 0 0		" Balance	4,500	17 0 0
	TOTAL	7,500		1,275 0 0		TOTAL	7,500	1,275 0 0
July	To Balance	4,500	17 0 0	765 0 0	July	By Issues	4,000	17 0 0
	" Manufacture	3,000	17 0 0	510 0 0		" Balance	3,500	17 0 0
	TOTAL	7,500		1,275 0 0		TOTAL	7,500	1,275 0 0
Aug.	To Balance	3,500		595 0 0				

STONE LIME AT MUTTRA.

			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
May	To Balance	3,000	15 0 0	450 0 0	May	By Issues	6,000	15 0 0
	" Manufacture	9,000	15 0 0	1,350 0 0		" Balance	6,000	15 0 0
	TOTAL	12,000		1,800 0 0		TOTAL	12,000	1,800 0 0
June	To Balance	6,000	15 0 0	900 0 0	June	By Issues	7,000	15 0 0
	" Manufacture	8,000	15 0 0	1,200 0 0		" Balance	7,000	15 0 0
	TOTAL	14,000		2,100 0 0		TOTAL	14,000	2,100 0 0
July	To Balance	7,000	15 0 0	1,050 0 0	July	By Issues	7,000	15 0 0
	" Manufacture	3,000	15 0 0	450 0 0		" Balance	3,000	15 0 0
	TOTAL	10,000		1,500 0 0		TOTAL	10,000	1,500 0 0
Aug.	To Balance	3,000	15 0 0	450 0 0				

STONE.

			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
May	To Balance	9,000	15 0 0	1,350 0 0	May	By Issues, Alyghur	5,100	15 0 0
						" Balance	3,900	15 0 0
	TOTAL	9,000		1,350 0 0		TOTAL	9,000	1,350 0 0
Aug.	To Balance	3,900	15 0 0	585 0 0				

Form No. 32,—contd.

ALYGHUR DIVISION STOCK SUB-LEDGER,—contd.

BUILDING MATERIALS.

STONE, DRESSED.

		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
June	To Manufacture, Store-keeper	500 25 0 0	125 0 0	June	By Issues, Store-keeper	100 25 0 0	25 0 0
	TOTAL	500	125 0 0		" Balance	400 25 0 0	100 0 0
July	To Balance	400 25 0 0	100 0 0		TOTAL	500	125 0 0
				July	By Issues, Store-keeper	200 25 0 0	50 0 0
					" Balance	200 25 0 0	50 0 0
	TOTAL	400	100 0 0		TOTAL	400	100 0 0
Aug.	To Balance	200 25 0 0	50 0 0				

OTHER ITEMS OF BUILDING MATERIALS.

		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
May	To Balance			May	By Issues		4,138 7 5
	" Total receipts	5,574 6 8	1,314 8 0		DEDUCT—		
	Bricks, large	150 0 0			Bricks, large	210 0 0	
	Ditto, medium	1,300 0 0			Ditto, medium	330 0 0	
	Stone lime, Muttra	1,350 0 0			Stone lime, Alyghur	321 14 0	
	Ditto, Hattrass	1,360 0 0			Ditto, Muttra	900 0 0	
		4,160 0 0	1,414 6 8		Ditto, Hattrass	850 0 0	
	TOTAL		2,728 14 8		Stone	765 0 0	3,106 14 0
June	To Balance				Balance		731 9 5
	" Total receipts	2,931 0 0	1,997 5 3		TOTAL		1,997 5 3
	DEDUCT—			June	By Issues		3,961 13 2
	Bricks, large	522 0 0			DEDUCT—		
	Ditto, medium	90 0 0			Bricks, large	300 0 0	
	Stone lime, Alyghur	420 0 0			Ditto, medium	1,300 0 0	
	Ditto, Muttra	1,200 0 0			Stone lime, Alyghur	800 0 0	
	Ditto, Hattrass	340 0 0			Ditto, Muttra	1,050 0 0	
	Stone, dressed	125 0 0	2,687 0 0		Ditto, Hattrass	510 0 0	
	TOTAL		2,231 5 3		Stone, dressed	25 0 0	3,085 0 0
July	To Balance				Balance		876 13 2
	" Total receipts	2,066 8 7	1,354 8 1		TOTAL		1,354 8 1
	DEDUCT—			July	By Issues		3,997 5 2
	Bricks, large	35 0 0			DEDUCT—		
	Ditto, medium	600 0 0			Bricks, large	360 0 0	
	Stone lime, Alyghur	130 0 0			Ditto, medium	1,000 0 0	
	Ditto, Muttra	450 0 0			Stone lime, Alyghur	292 8 0	
	Ditto, Hattrass	510 0 0	1,745 0 0		Ditto, Muttra	1,050 0 0	
	TOTAL		321 8 7		Ditto, Hattrass	680 0 0	
Aug.	To Balance				Stone, dressed	50 0 0	3,432 8 0
	" Total receipts		1,676 0 8		By Balance		564 13 2
	TOTAL		1,111 3 6		TOTAL		1,111 3 6
							1,676 8 0

Form No. 33.—Para. 81.

ALYGHUR DIVISION.

Statement of receipts and issues of road metal during the month of May, 1865.

	Balance at Roadside on 1st May 1865.	Received during month.	Total.	Expended during month.	Balance at Roadside on 31st May 1865.	Remarks.
Mile.						
18	1,000	3,300	4,300		4,300	
21	300	2,700	3,000		3,000	
22	1,400	5,600	7,000		7,000	
23		700	700		700	
24		2,450	2,450		2,450	
25		4,000	4,000		4,000	
35		3,000	3,000		3,000	
36		1,000	2,000		2,000	
37		1,000	1,000		1,000	
38						
Construction of 2nd Section of the Alyghur and Muttra Road						
TOTAL	7,700	23,780	31,480		31,480	

Form No. 34.—Para. 82.

ROAD METAL RATE BOOK.

Rate Table showing lowest rates at which metal can be supplied to the road-side throughout the Alghur Division.

MILES.	QUARRY FROM WHICH DUG.	DISTANCE CARRIED.	RATE FOR CARRYING PER MILE.	RATE PER 100 CUBIC FEET.			REMARKS.
				Digging and Stacking at Road-side.	Carriage.	Total.	
Alghur and Muttra Road, 1st Section.							
1	Nyagong	4	0 10 0	1 2 0	2 8 0	3 10 0	
2	"	4	0 10 0	1 2 0	2 8 0	3 10 0	
3	Rampoor	4	0 8 0	1 2 0	2 4 0	3 6 0	
4	"	3	0 8 0	1 2 0	1 12 0	2 14 0	
5	"	2	0 8 0	1 0 0	1 4 0	2 4 0	
[And so on]							
2nd Section.							
21	Shaikpoora	6	0 9 0	1 0 0	0 6 9	1 6 9	
22	Bijnour	4	0 9 0	1 0 0	0 4 6	1 4 6	
33	"	4	0 9 0	1 0 0	0 4 6	1 4 6	
24	"	1	0 8 0	1 0 0	0 12 0	1 12 0	
25	"	2	0 8 0	1 1 0	1 4 0	2 5 0	
[And so on]							

Form No. 35.—Para. 85.

ALYGHUR DIVISION. ABSTRACT OF LEDGER FOR MAY, 1865.

LEDGER HEAD.	DEBITS.			CREDITS.		
	Rs.	A.	P.	Rs.	A.	P.
Cash	30,221	8	0	29,841	2	4
Government	1,594	8	0	28,857	0	0
Original Works	19,380	3	4			
Repairs	335	9	8			
Establishments	2,005	0	0			
Tools and Plant	1,672	8	0			
Stock Purchases and Sales	2,899	4	8	3,567	0	9
Stock	10,188	12	11	10,216	3	6
Miscellaneous Advances	680	0	0	55	0	0
Barrack Department	146	0	0	185	0	0
Deposits	1,385	0	0	700	0	0
Transfers	2,880	0	0	100	0	0
Profit and Loss	130	0	0			
TOTAL	73,521	6	7	73,521	6	7

Form No. 36.—Para. 85.

ALYGHUR DIVISION—MAY 1865.

Schedule of adjustment of miscellaneous advances.

PARTICULARS.	ADVANCES.		ADJUSTMENTS.			HOW ADJUSTED.	BALANCE UNADJUSTED.	
	Previous month.	This month.	Cash recoveries.	Stock supplies.	Work done.			
Work-people brought from Allahabad for works at Muttra	30	0 0			30	0 0	Labour on annual repairs to Military buildings, Muttra	50 0 0
Ahmed Buksh, advance for collecting work people	50	0 0						
Advanced to Sub-Overseer Ali Khan	25	0 0	25	0 0			In Cash	
Advanced to Superintending Engineer's Office		300	0 0					300 0 0
Advanced to Deputy Commissioner, Ajmere, for Stone Masons		250	0 0					250 0 0
Advanced to Sub-Overseer Ramnarain Doss		30	0 0					30 0 0
Advanced by Executive Engineer, Lucknow Division, to Overseer R Thompson		100	0 0					100 0 0
TOTAL	105	0 0	25	0 0	30	0 0		730 0 0

Form No. 37.—Para. 86.

ALYGHUR DIVISION ACQUITTANCE ROLL FOR APRIL, 1865.

NAME.		CLASS AND GRADE.	AMOUNT RECEIVED.						SIGNATURE, AND STAMP FOR EACH PAYMENT EXCEEDING Rs. 20.
			Salary.		Travelling allowances.		Total.		
			Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
Lieutenant ~~A. Brown~~ , Staff Corps		Executive Engineer	625	0 0	...	...	625	0 0	
~~Mr. D. Jones~~		Assistant Engineer	350	0 0	...	...	350	0 0	
~~Mr. E. Robinson~~		Assistant Engineer	250	0 0	...	...	250	0 0	
~~Mr. R. Johnson~~		Overseer ...	80	0 0	...	...	80	0 0	
[And so on]									
[When salary and travelling allowances are paid at the same time, one line and one receipt stamp will be sufficient for each person. But if the travelling allowance is paid subsequently, a second entry of the person's name must be made and a separate receipt stamp affixed.]									

[When salary and travelling allowances are paid at the same time, one line and one receipt stamp will be sufficient for each person. But if the travelling allowance is paid subsequently, a second entry of the person's name must be made and a separate receipt stamp affixed.]

[illegible]

ALYGHUR DIVISION BILL FOR SALARIES FOR APRIL, 1865.

CLASS.	NAME AND RANK.	RATE OF SALARY.		AMOUNT OF SALARY.		TOTAL OF EACH CLASS.		GRAND TOTAL.		INCOME TAX, 3 PER CENT.		
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A.	P.
ENGINEER.	Lieutenant A. Brown, Executive Engineer, 3rd Grade.	400	0 0	400	0 0							
	Staff Salary					625	0 0				18	12 0
	Military pay and allowances, as Lieutenant in Staff Corps	225	0 0	225	0 0						10	8 0
	Mr. D. Jones, Assistant Engineer, 1st Grade	350	0 0	350	0 0	350	0 0					
	Mr. E. Robinson, Assistant Engineer, 2nd Grade	250	0 0	250	0 0	250	0 0	1,225	0 0	7	8 0	
UPPER SUBORDINATE.	Mr. R. Robinson, Overseer, 2nd Grade	80	0 0	80	0 0						2	6 0
	Mr. T. Brown, Overseer, 2nd Grade	80	0 0	80	0 0	160	0 0	160	0 0	2	6 0	
LOWER SUBORDINATE.	Ahmid Buksh, Sub-Overseer, 1st Grade	60	0 0	60	0 0	60	0 0	60	0 0	1	12 0	
	Gobind Ram, Accountant, 4th Grade	80	0 0	80	0 0	80	0 0				2	6 0
OFFICE.	Ahmid Hossein, Clerk	70	0 0	70	0 0						1	8 0
	Mudad Ali, ditto	50	0 0	50	0 0							
	Beharce Lal, ditto	30	0 0	30	0 0	150	0 0					
	Hurdee Pershad, Draughtsman	45	0 0	45	0 0	45	0 0				1	5 0
	2 Peons	6	5 0	12	0 0	12	0 0	285	0 0			
PARTY.	Devi Deen, Store-keeper	30	0 0	80	0 0	30	0 0	30	0 0			
TOTAL		...		...		...		1,760	0 0	50	8 0	

I do declare upon honour that the above establishment, with the exceptions noted above, was, to the best of my knowledge and belief, actually employed in the public service of this department during the month of April 1865, and that their salaries will be duly disbursed by me, as above set forth, on receipt of proper authority.

A. BROWN, *Lient.*,
Executive Engineer.

FORMS RELATING TO ACCOUNTS

Form No. 39,—*contd.*

NOTE OF APPOINTMENTS, TRANSFERS, SUSPENSIONS, &C.		REMARKS.	
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MONTHLY STATEMENT OF LEAVE OF ABSENCE GRANTED DURING THE MONTH OF APRIL, 1865.								
NAME OF ABSENTEE.	OFFICE HELD BY ABSENTEE.	MONTHLY SALARY OF ABSENTEE.	RULES UNDER WHICH LEAVE IS GRANTED OR NATURE OF LEAVE.	PERIOD OF LEAVE.	AMOUNT OF DEDUCTION FROM SALARY.	NAME OF SUBSTITUTE IF ANY.	AMOUNT PAYABLE TO SUBSTITUTE.	REMARKS.

Form No. 39,—contd.

INSTRUCTIONS FOR THE PREPARATION OF THE BILL.

The names should be arranged in order; Engineer Establishment first, then Upper Subordinate, then Lower Subordinate, then Petty, then Office, and the total drawn for each class should appear in the column headed "Total."

Names are not to be entered when the salaries are under Rs. 10 per mensem. The statement of leave is always to be filled up.

In the space left for "Note of appointments, &c.," enter particulars of persons who have joined or left the Division, or who have been suspended, and insert the authority for all new situations for the first time drawn for, and for the appointments of all persons whose names are inserted for the first time.

Separate Memorandum required in cases of transfer.

No fractions of annas should be charged for Income Tax.

Form No. 40.—Para. 94.

ALYGHUR DIVISION BILL FOR TRAVELLING ALLOWANCES FOR APRIL, 1865.

NAME AND RANK.	PARTICULARS OF CHARGE.	NO. OF DAYS.	NO. OF MILES BY RAIL.	NO. OF MILES NOT BY RAIL.	RATE.	AMOUNT.		TOTAL OF EACH CLASS.	
						Rs.	A. P.	Rs.	A. P.
Lieutenant A. Brown, Executive Engineer ...	From to	...	...	80 0 0	0 8 0	40	0 0		
	Halting at ...	9	...	...	5 0 0	45	0 0		
	From to	...	...	90 0 0	0 8 0	45	0 0		
	Halting at ...	10	...	...	5 0 0	50	0 0	180	0 0
TOTAL								180	0 0

I do declare upon honour that the above charges have been correctly made by me under the travelling allowance rules in force.

A. BROWN, *Lieut.*,

Executive Engineer.

Form No. 40,—contd.

HORSE ALLOWANCE CERTIFICATE.

I hereby certify that the undermentioned individuals have kept up means of travelling, and are entitled to the Horse Allowance of their class, as entered opposite their names respectively, for April 1865, and that I consider the allowance to be necessary for the proper performance of their public duties.

A. BROWN, *Lieut.*,
Exc. Engr., Alyghur Division.

MILEAGE CERTIFICATE.

I hereby certify that I have examined the journals of the undermentioned individuals, and consider them to be entitled to the mileage of their grade for the undermentioned journeys made on public duty by my special order during April 1865.

A. BROWN, *Lieut.*,
Exc. Engr., Alyghur Division.

TENTAGE CERTIFICATE.

I hereby certify that the undermentioned Subordinate Officers have actually and necessarily kept up tents, with carriage for them for their shelter [or have kept up boats with their crews, or palkees with Bearers] during the performance of their public duties in the month of April 1865.

A. BROWN, *Lieut.*,
Exc. Engr., Alyghur Division.

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CIRCULAR No. 32 of 1865.

PUBLIC WORKS.

PROCEEDINGS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

PUBLIC WORKS DEPARTMENT,
Fort William, 1st April, 1865.

Account.

Introduction of revised system of account.

Read:—

Drafts of Chapters XIX and XX of the New Code.

RESOLUTION.—His Excellency the Governor General in Council is pleased to approve of the revised system of account as contained in the draft Chapter cited above, which embodies the changes in system already carried out, and which it is proposed to carry out, in pursuance of the recommendations of the Commissioners on Public Works Accounts.

2. His Excellency in Council observes that it is very desirable these new rules should be published as soon as possible, both in view to the modifications in practice which have still to be made in the accounts, and because these chapters contain, in a condensed and convenient form, all the orders still in force relating to accounts, which have been issued since the Code was first published in 1858. His Excellency in Council is accordingly pleased to direct that these two chapters, together with the forms referred to in them, shall be published at once as a Standing Order, in supersession of all previous orders and forms on the same subject.

3. The principal change which will be made by the new rules is the transfer of the duty of abstracting the monthly accounts of disbursing officers from the Controller to the Executive Engineer. This change must be carefully made, and can only be carried out by degrees.

4. The forms prescribed for the original accounts of disbursers are substantially the same as those at present in force, and it is believed that no difficulty will be experienced in adapting the former from the 1st May to the new rules. These accounts will continue to come up to the Controller's Office in the first instance, and will be there dealt with, from the 1st May 1865, in the manner prescribed in Section 2, Chapter XIX. So soon as the books and forms prescribed in that Section have been properly opened and

FW 1470/65

Pres. 9. May/65 B. B. 1865

brought into regular working order, and the Controller is satisfied that the Accountant in charge thoroughly understands the management of them, the Accountant is to be transferred to the Executive Engineer's Office, and henceforward the accounts will come up to the Controller for audit precisely in the manner prescribed in Section 2, Chapter XIX.

5. This transfer of the Accountant is to be made in each case in communication with the Chief Engineer of the Province, and the Accountant General, Public Works Department. It is expected that the change will be extended to every division of Public Works by the end of the year 1865-66 at latest.

6. The Staff of Divisional Accountants, who will now take the place of the Head Clerks of Executive Engineers' Offices, is to be formed from that portion of the Accountants of the Controller's Offices which will now be set free by these changes, and from present deserving Head Clerks of Divisional Officers. Proposals for the needful modifications of Office Establishments should be sent up at once from those Local Governments and Administrations which have not already done so, accompanied by the usual tabular statements.

7. The provisions of Chapter XX, which relates to the accounts of Controllers' Offices, will take full effect from 1st May 1865.

ORDER.—Ordered, that a copy of the foregoing Resolution, together with the rules and forms to which it refers, be forwarded to the Local Governments and Administrations marginally noted, for information and guidance.

Also, to the Governments of Madras and Bombay, and to the Financial Department, for information.

Also, that a Standing Order be issued, notifying the above changes.

C. H. DICKENS, *Lieut. Col., R. A.,*
Secy. to the Govt. of India.

No. 306 A.

FROM

LIEUT.-COL. C. H. DICKENS, R. A.,
SECY. TO THE GOVT. OF INDIA.

TO

THE SECY. TO THE GOVT. OF MADRAS,
IN THE PUBLIC WORKS DEPARTMENT.

PUBLIC WORKS DEPARTMENT,
Fort William, 10th April, 1865.

Account.

SIR,

In forwarding a copy of the Resolution* of the Government of India, promulgating the detailed rules and forms which have now been drawn up for the revised system of account in the Public Works Department, based on the proceedings and recommendations of the Accounts Commissioners, I am directed to convey the following remarks for the information of His Excellency the Governor in Council, explaining the effect which the Governor General in Council is desirous that these rules may have upon the system of account obtaining in the Madras Presidency.

2. The opinions of the Government of India as to the broad principles of account which should be adopted, in order to bring the Public Works Accounts in the Madras Presidency into general harmony with the Imperial system of account and finance, were enunciated at length in Colonel Strachey's letter No. ^{155 A}₂₀₂₅, dated 17th June 1864; I am now to explain the precise application of the new rules of account as they have been at last definitively established.

3. I am first to remark that these rules have been drawn up primarily for application in the Local Governments and Administrations immediately under the orders of the Government of India. They form indeed a portion of the new edition of the Public Works Code, which is now in course of compilation, the provisions of which Code do not, as a rule, extend to the Presidencies of Madras and Bombay. It was stated in the

† Paragraph 2 of letter No. 155 A of the Government of India would henceforward find it necessary to require absolute uniformity in the accounts to be rendered to it of the expenditure incurred under the Budget grants, and like uniformity in the operations by which those accounts are prepared in the Controller's Offices, it was not intended to enforce one and the same system

*Copy in a letter to Eng?
of 26. September 1865 of 1865*

Account.

CIRCULAR No. 32.

TO

FROM

SECT. TO GOVT. OF INDIA,
IN THE PUBLIC WORKS DEPT.

Dated 1st April, 1865.

Received

*9th May 1865
C.H.D. 1865-7*

Introduction of revised system of account.

Strong's May 1865 - 1865/1865

throughout India, either in the detailed management of works, the actual disbursements of money, or the original accounts of such disbursements. The new system as now established need consequently have only a partial application to the Madras Presidency in some respects, while in others the system must necessarily be absolutely uniform in all parts of India.

4. The rules now promulgated are comprised in two Chapters, one relating to the accounts of Executive Engineers and the Disbursing Officers serving under them, the other to the accounts of the Controller's Office.

5. The first Chapter again is divided into two Sections, one relating to the original accounts of disbursers, the other to the compilation and abstraction which those accounts undergo in the Executive Engineer's Office. In regard to the first Section, the points which the Government of India desires may be established are—that the accounts may be based upon the actual disbursements of cash made; that every disbursing officer may obtain a monthly clearance for his expenditure; that a clear distinction may be maintained between accounts of cash and of stock, and that the receipts and expenditure of public works disbursers from whatever source obtained, and on whatever account disbursed, whether from Local or Imperial Funds, may be brought into the regular Public Works Accounts, so as to be passed finally through the books of the Controller.

6. As regards the second Section of Chapter XIX, on the accounts compiled in Executive Engineers' Offices, the Governor General in Council requests that the classification of expenditure adopted in the Executive Engineer's books may be precisely the same as is therein laid down. This amount of uniformity is necessary, because the entries in the Controller's books must be based on those of the Executive Engineer, and it is essential that the accounts of all the Central Offices should be kept on one pattern.

7. At the same time, while the adoption or rejection of the new system of account in its details, is left to the Government of Madras, the Governor General in Council trusts that Government will give these rules the attention which they can fairly claim from the careful and complete way in which they have been drawn up, and hopes that so far as they may be found applicable to the circumstances of the Madras Presidency they may be adopted. In dealing with a business of this kind, the Government of India is able to make use of the services of the trained accounts department immediately attached to it, and has further the advantage provided by the aid of the special financial officers connected with the Government of India, while both departments have been assisted in this task by the advice and co-operation of Mr. Foster, one of the Commissioners on Indian accounts appointed by the Secretary of State. And the Governor General in Council would further point out the consideration, which will doubtless present itself forcibly to the Government of Madras, that it is clear the attainment of uniformity in the final accounts will be rendered easy,

in proportion as they are based in the first instance on an uniform mode of exhibiting details.

8. Turning now to Chapter XX, relating to the accounts of the Controller's Office, I am to explain the extent to which the rules contained in that Chapter are to be held to be applicable throughout India, and I am to remark that the conditions for establishing a uniform system of accounts for India in the main features, a result which both the Government of India and the Secretary of State consider to be of great consequence, necessarily requires that the accounts of the Central Offices shall everywhere be kept on a uniform plan.

9. Section I of Chapter XX, relates to the Budget credits and appropriations, and is to be considered applicable to all parts of India. It will be observed that the Budget Register and the Monthly Appropriation Return to be rendered by the Controller have both been greatly simplified and reduced in bulk, compared with the forms at present in force; but this matter has formed the subject of a separate communication.

10. Section II of Chapter XX, relates to the accounts of Public Works Expenditure to be kept in the Controllers' Offices, and the mode of auditing the monthly accounts of Executive Engineers. Upon this latter point it will not be necessary to follow the exact procedure in audit which is laid down, if the Government of Madras has any objection to it, or is disposed to substitute any other procedure, in place of that described in the first 33 paragraphs of the Section. Thus the rules for dealing with cases of delay in the submission of accounts (paras. 11 to 14), the mode of reporting objectionable items of expenditure (paras. 28 to 32), and the report required to the Government of India of all items of loss (para. 33), have been framed for adoption only in the Governments and Administrations directly under the Government of India. I am to request, however, that the Controller may be instructed to comply with the provisions of para. 9 of this Section, and to report to the Accountant General in this Department all cases of establishment charges not provided for by the rules which he has passed provisionally, as such procedure will be simply in accordance with existing practice.

11. The latter part of this Section, from para. 34, relates to the mode of booking the accounts in the Controller's Office, and I am to request the Controller may be instructed to keep his books precisely according to the manner therein explained, which is very completely illustrated by the forms referred to in the Section.

12. Section III treats of the accounts of expenditure of imperial funds on Public Works by Civil Officers or other non-departmental disbursers, and is based on Public Works Standing Order No. 42 of 1861. The provisions of this Section are applicable throughout India.

13. Section IV describes the accounts to be kept of State expenditure on railways and other guaranteed enterprise, and consists chiefly of new

rules now established for the first time. This Section is applicable to all parts of India where expenditure of this class is incurred, and has been framed in view to placing this important branch of the Public Accounts on a more satisfactory footing than it has heretofore occupied. This subject will also be referred to in a separate communication.

14. Section V on the accounts of the Public Works Revenue is entirely new, and is based on orders of the Government of India in the
* Resolution No. 1332 of 16th March 1865. Financial Department* which are about to be notified to this Department in a Public Works Circular. The rules contained in it are generally applicable throughout India, and will, it is hoped, suffice to secure method and regularity in this important branch of the Revenue Accounts.

15. The concluding Section of Chapter XX describes the Monthly and Annual Accounts to be rendered by the Controller to the Accountant General in this Department. The rules contained in it are substantially the same as those now in force, and call for no particular remark.

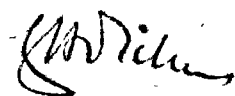
16. I am to state that 260 copies of Chapters XIX and XX and Part I of the Forms are available, if the Government of Madras desires to have them, in addition to the 40 copies now sent.

17. In conclusion I am to express the hope of the Governor General in Council that the publication of the detailed instructions for keeping the Public Works Accounts, which have formed the subject of this letter, with the full and complete illustrations provided by the Forms, may suffice for the accomplishment of the important end which the Government of India, and the Secretary of State are desirous of having fulfilled—the establishment of an accurate, simple, and expeditious system of account and audit of public works expenditure throughout India.

I have the honour to be,

SIR,

Your most obedient Servant,

 *Lieut.-Col., R. A.,*
Secy. to the Govt. of India.

No. 307A.

Copy forwarded to the Accountant General, Public Works Department, for information and guidance.

No. 01. A.

FROM

LIEUT.-COL. C. H. DICKENS, R. A.,
SECY. TO THE GOVT. OF INDIA,

TO

*The Secretary to the Govt. of Madras
Public Works Department.*

PUBLIC WORKS DEPARTMENT,
Fort William, 21st April, 1865.

Account.

SIR,

In forwarding Part II of the new Forms of Accounts for the Public Works Department, which were established by Standing Order No. 21 of 1865, I am directed to state that, as this Part relates entirely to the accounts of Controllers' Offices, only a limited number of copies have been printed, and that 35 copies have now been despatched for use in *Madras*, of which 25 copies have been sent direct to the Controller from the Accountant General's Office to save time.

I have the honour to be,

SIR,

Your most obedient Servant,

C. H. Dickens
Secy. to the Govt. of India.

*In-204 dated 1/11/1865-104
Copy in a letter to England
of 26. April 1865.*

TO

SECY. TO GOVT. OF MADRAS,
IN THE PUBLIC WORKS DEPT.

FROM

SECY. TO GOVT. OF INDIA,
IN THE PUBLIC WORKS DEPT.

No. 306 A.

Dated 10th April, 1865.

Received 29 "

Enclosure 3

*Remarks explaining the effect which the rules
and forms for the revised system of account may
have upon the system obtaining in Madras.*

Fr. 285

10.3.0 May 1865 (C.H.D.)

1254-9 May 1865

Account Public Works Dept 143

101257

Proceedings of the Madrid Government
Under date the 9th May 1865
Read the following

From the Secretary to the Govt of
Indigian
B.W.

Remarks explaining the effect which the rules and forms for the revised system of account may have upon the system of obtaining in practice.

From D^o — D^o — D^o —
Towards Part II of new form
of accounts for Public Works Dept.

The foregoing papers will
be communicated to the Controller
of P. W. Accounts for information
& guidance.

It will be observed that although the rules & forms of Accounts now forwarded are primarily intended for the guidance of the Local Governments & Administrations immediately under the orders of the Government of India, certain portions, specifically adressed to int. Col. Districts, are to be held applicable.



21

Wick

*Copley in a Memoir to England
Sept 6: September 80 of 1865*

Account.

10

ROY.

IN THE PUBLIC WORKS DEPT.
SECT. IN CHARGE OF INDIA,

100

March 27 April, 1893.

1

1

FORWARDS Part II of new Forms of Accounts for the Public Works Department.

185.

210, 1254-255, 1845

throughout India, while in
respect to the rest, the Govt.
of India expect that they will
be adopted to the extent to
which they may be found
suited to the circumstances of
this Presidency. The Controller
will accordingly embody in the
Manual which he has been
requested to prepare in No. 1137
d/28 Apr/65, the rules &
forms which have been made
applicable to this Presidency;
& he will further carefully
consider the other portions of the
Bengal system of Accounts with
a view to the adoption by the
Madras A & W of such of the
rules & forms as may be
calculated to simplify the
work of the Account Department.

Paras 11 of Col
Dickens' letter of 10 April will
be communicated to the Rev. Secy.

C.P.

To

The Controller A & W Acc.

Copy in a letter to Eng.
of 26: Sept. N. 60 of 1865.

(12)
P. N. 1865 (Departmental)
Proc. of Govt. for May

N^o 1257
Proc. of the Madras Government
of 9th May 1865.

P. N. 1744/65

C. N. 2248/65

Correspondence from
the Government of India
relative to the revised
system of Accounts in the
P. N. Dept. Communic-
ated to the Controller
with observations.

N^o 185 @ 187.